

Multiple Agency Fiscal Note Summary

Bill Number: 5262 SB	Title: Cemetery district filings
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Estimated Cash Receipts

NONE

Agency Name	2023-25		2025-27		2027-29	
	GF- State	Total	GF- State	Total	GF- State	Total
Local Gov. Courts						
Loc School dist-SPI						
Local Gov. Other	No fiscal impact					
Local Gov. Total						

Estimated Operating Expenditures

Agency Name	2023-25				2025-27				2027-29			
	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total
Office of the Secretary of State	1.5	0	0	433,306	.0	0	0	0	.0	0	0	0
Total \$	1.5	0	0	433,306	0.0	0	0	0	0.0	0	0	0

Agency Name	2023-25			2025-27			2027-29		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts									
Loc School dist-SPI									
Local Gov. Other	No fiscal impact								
Local Gov. Total									

Estimated Capital Budget Expenditures

Agency Name	2023-25			2025-27			2027-29		
	FTEs	Bonds	Total	FTEs	Bonds	Total	FTEs	Bonds	Total
Office of the Secretary of State	.0	0	0	.0	0	0	.0	0	0
Total \$	0.0	0	0	0.0	0	0	0.0	0	0

Agency Name	2023-25			2025-27			2027-29		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts									
Loc School dist-SPI									
Local Gov. Other	No fiscal impact								
Local Gov. Total									

Estimated Capital Budget Breakout

NONE

Prepared by: Gwen Stamey, OFM	Phone: (360) 790-1166	Date Published: Final
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Individual State Agency Fiscal Note

Bill Number: 5262 SB	Title: Cemetery district filings	Agency: 085-Office of the Secretary of State
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

NONE

Estimated Operating Expenditures from:

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	3.0	0.0	1.5	0.0	0.0
Account					
Secretary of State's Revolving Account-Non-Appropriated 407-6	433,306	0	433,306	0	0
Total \$	433,306	0	433,306	0	0

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact: Karen Epps	Phone: 360-786-7424	Date: 01/20/2023
Agency Preparation: Mike Woods	Phone: (360) 704-5215	Date: 01/23/2023
Agency Approval: Mike Woods	Phone: (360) 704-5215	Date: 01/23/2023
OFM Review: Gwen Stamey	Phone: (360) 790-1166	Date: 01/23/2023

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

Section 1(4)(b) requires OSOS to align the due date for annual reports filed by entities defined as “cemetery authorities” under RCW 68.04.190 with the date set by statute in RCW 68.05.245 for permits issued by the Cemetery Board, upon request by such an entity.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

No additional cash receipts under this bill. OSOS would need to expend existing Secretary of State's Revolving Account (Fund 407) funds for the project (fund balance).

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

Implementing this bill will require significant changes to the design and functionality of the Corporation and Charities Filing System (CCFS). Per WAC 434-112-060, annual reports for all entities are due by the last day of the anniversary month of the entity’s formation.

CCFS does not currently contain a data field specifically to identify cemetery authorities. We will need to define a flag within the system to identify these entities as identified (or self-identified), and will need to implement changes to the annual report modules to override the due date automatically generated by CCFS based on the month of entity formation.

OSOS must send notification to all entities no less than 30 days prior to the due date for the entity’s annual report. Notifications are sent out monthly to all entities whose annual reports are due within the next the next three months. We will need to change the batch job processing rules for entities which elect the alternative annual report due date, as the notification batch job also relies on the date of entity creation.

We will need to implement similar changes in CCFS for delinquency notices (sent if an entity has not filed its annual report by the due date), and the administrative dissolution process (if a domestic entity fails to file its annual report within 120 days of the due date), and the process for terminating a foreign registration statement (if a foreign entity fails to file its annual report within 120 days of the due date).

Implementing these changes will require OSOS staff to develop business rules, complete the IT development of the code for these changes, and to test the code changes in a pre-production testing environment prior to implementation in the live production environment in CCFS. We estimate these costs to be \$433,306. All costs are one-time in SFY24 and include salaries, benefits, standard goods and services, travel and capital outlays for the positions listed in the FTE section.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2024	FY 2025	2023-25	2025-27	2027-29
407-6	Secretary of State's Revolving Account	Non-Appropriated	433,306	0	433,306	0	0
Total \$			433,306	0	433,306	0	0

III. B - Expenditures by Object Or Purpose

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	3.0		1.5		
A-Salaries and Wages	270,140		270,140		
B-Employee Benefits	92,725		92,725		
C-Professional Service Contracts					
E-Goods and Other Services	17,492		17,492		
G-Travel	7,475		7,475		
J-Capital Outlays	27,475		27,475		
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services					
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements	17,999		17,999		
9-					
Total \$	433,306	0	433,306	0	0

III. C - Operating FTE Detail: *List FTEs by classification and corresponding annual compensation. Totals need to agree with total FTEs in Part I and Part IIIA*

Job Classification	Salary	FY 2024	FY 2025	2023-25	2025-27	2027-29
IT App Development Journey	100,032	1.0		0.5		
IT Business Analyst - Journey	100,032	0.3		0.2		
IT System Administration - Manager	115,824	0.3		0.2		
Management Analyst - Journey	71,520	1.0		0.5		
Management Analyst 4	82,896	0.3		0.2		
Total FTEs		3.0		1.5		0.0

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

IV. D - Capital FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

WAC 434-112-060 would need to be amended to incorporate the exception to the current rule for cemetery authorities who elect the alternative due date for annual reports.

LOCAL GOVERNMENT FISCAL NOTE

Department of Commerce

Bill Number: 5262 SB

Title: Cemetery district filings

Part I: Jurisdiction-Location, type or status of political subdivision defines range of fiscal impacts.

Legislation Impacts:

- Cities:
- Counties:
- Special Districts:
- Specific jurisdictions only:
- Variance occurs due to:

Part II: Estimates

- No fiscal impacts.
- Expenditures represent one-time costs:
- Legislation provides local option:
- Key variables cannot be estimated with certainty at this time:

Estimated revenue impacts to:

None

Estimated expenditure impacts to:

None

Part III: Preparation and Approval

Fiscal Note Analyst: Alice Zillah	Phone: 360-725-5035	Date: 01/23/2023
Leg. Committee Contact: Karen Epps	Phone: 360-786-7424	Date: 01/20/2023
Agency Approval: Allan Johnson	Phone: 360-725-5033	Date: 01/23/2023
OFM Review: Gwen Stamey	Phone: (360) 790-1166	Date: 01/23/2023

Part IV: Analysis

A. SUMMARY OF BILL

Description of the bill with an emphasis on how it impacts local government.

Sec. 1 amends RCW 23.95.255. The legislation requires the Secretary of State to align the delivery date of the annual report of a cemetery authority with the expiration dates of licenses and permits from the Funeral and Cemetery Board if elected by the cemetery authority.

B. SUMMARY OF EXPENDITURE IMPACTS

Expenditure impacts of the legislation on local governments with the expenditure provisions identified by section number and when appropriate, the detail of expenditures. Delineated between city, county and special district impacts.

The legislation would have no expenditure impacts for local government.

C. SUMMARY OF REVENUE IMPACTS

Revenue impacts of the legislation on local governments, with the revenue provisions identified by section number, and when appropriate, the detail of revenue sources. Delineated between city, county and special district impacts.

The legislation would have no revenue impact for local governments.