

***Japanese American Citizens League***  
**JACL 2009-2010 Biennial Budget**  
**Instructions for Preparing Fiscal Impact Statements**

The ***Fiscal Impact Statement***<sup>1</sup> (Attachment 1) is an estimate of the two-year fiscal impact of your amendment or resolution on the JACL 2009-2010 Biennial Budget. In preparing the fiscal impact statement, it is important to be cognizant of the relationship between the amendment's or resolution's objectives and the financial requirements to accomplish the objectives, as well as the actual and potential sources of funding.

- The ***Fiscal Impact Statement*** is to be completed by the sponsor of the amendment or resolution.
- If the amendment or resolution requires support from JACL personnel, the ***Schedule of Personnel Costs*** (Attachment 2) should be completed and returned with the ***Fiscal Impact Statement***.
- The ***Schedule of Personnel Costs*** will be used to determine resource requirements at each JACL location.

Since the proposed fiscal impact statement, when reviewed by the Constitution & Bylaws Committee or the Resolutions Committee (the Committee), may require adjustments, any supporting documentation such as cost analyses, schedules, travel dates, etc. should be included with the proposed fiscal impact statement. In addition, in the event that the fiscal impact statement needs to be reduced, prioritization of the costs and a narrative explaining the rationale for the priorities should also be included.

In preparing the fiscal impact statement, the following should be considered:

1. Review the ***Fiscal Impact Statement*** revenue and expenditure items. Each item is briefly described in the ***Glossary***.
2. Determine the expenditures for the amendment or resolution.
3. If the amendment or resolution requires the use of JACL personnel, determine the hours, type of personnel (professional/clerical) and location of the personnel. Complete the ***Schedule of Personnel Costs*** (Attachment 2). The total amount is entered on line 20 of the ***Fiscal Impact Statement***.
4. After the financial requirements to complete the amendment or resolution have been determined, review and determine the funding sources for the amendment or resolution. If you don't know, show the funding sources you would like to use. In some cases, the funding source may be the earnings from an endowment or investment. In other cases, it may be a grant or fundraising event. Indicate as

specifically as possible the source of revenue and attach any supporting documentation.

5. Enter the amount required from each different revenue source (lines 1 through 9) to fund the amendment or resolution. The Total Revenue amount must be at least as much as the Total Expenditures amount.

After the fiscal impact statement has been completed, return the ***Fiscal Impact Statement***, the ***Schedule of Personnel Costs*** (if JACL personnel will be used in the resolution) and any supporting documentation used in determining the amounts on the fiscal impact statement with the proposed resolution. Where it is feasible, prioritize the costs and provide a short explanation so that if changes are necessary, the Committee can make adjustments, which are consistent with your priorities for the resolution.

If you have any questions, please call JACL headquarters at (415) 921-5225 Ext 29 and ask for Clyde Izumi.

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<sup>1</sup> Items that are *italicized* and **bold** are the titles of worksheets and attachments.