



Legislative Fiscal Office

for the state of Louisiana

House Appropriations Committee

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Overview

The Legislative Fiscal Office is an independent agency created by statute (Act 169, 1973 R.S.) to provide factual and unbiased information to both the House of Representatives and the State Senate.

The Legislative Fiscal Office duties and functions include, but are not limited to:

- **Revenue and Expenditure Forecasting** - To make continuous short and long range projections on revenues and expenditures (i.e., economic forecasting).
- **Budget Analysis** - To analyze budgets prepared by the executive branch and make recommendations to the Joint Legislative Committee on the Budget, other committees and the Legislature.
- **Fiscal Information Provided to Individual Legislators** - To provide assistance to individual legislators, committees of the Legislature and the entire Legislature. Legislators' individual requests are considered confidential and will remain confidential unless otherwise requested.
- **Committee Support** - To review and evaluate requests/amendments for appropriations during the legislative sessions and make presentations to the House Appropriations Committee, the Senate Finance Committee and the Legislature. Answer the fiscal information requests of committees and individual legislators.
- **Fiscal Notes** - To evaluate legislation for fiscal effect and provide fiscal notes detailing the effect of such proposed legislation on revenues and expenditures.
- **BA-7s** - To review on a monthly basis requests for budget adjustments from state agencies and make recommendations to the Joint Legislative Committee on the Budget as to the merits of such requests.
- **Fiscal & Economic Impact Statements** - To review on a monthly basis rules and regulations as submitted by the executive branch and to inform the Legislature and the public as to the fiscal and economic impact of such proposed rules and regulations.

Budget Analysis

The LFO provides an overview of the General Appropriation Bill beginning with the Executive Budget and provides updates at each stage of the budget process. The “Greenbook” includes:

- An executive summary
- Departmental budget summaries by means of finance
- Departmental Overviews and Issue write-ups
- A summary of major enhancements, reductions, and means of finance substitutions when compared to the existing operating budget
- A copy of the most recently adopted Revenue Estimating Conference forecast

Fiscal Highlights

In September of each year the LFO publishes “Fiscal Highlights”, which is a summary of all fiscal actions taken during the Regular and any Special Sessions, as well as a compilation of certain historical fiscal data.

A copy of the Fiscal Highlights for Fiscal Year 2019-2020 is available on our website

<http://lfo.louisiana.gov/files/publications/FY%2020%20Fiscal%20Highlights.pdf>

Revenue Forecasting

- Prior to FY 1988-1989 competing state revenue forecasts were made by the Legislative Fiscal Office (LFO – Legislative branch) and the Division of Administration (DOA – Executive branch).
- Forecasts were made by the administration and used to build the Executive Budget proposal. Then as the budget was being considered by the legislature forecasts were presented to the House Appropriations Committee and then to the Senate Finance Committee. The administration and each spending committee selected the forecast they preferred.
- Beginning with the budget for FY88/89, state revenue forecasts began being developed/selected through the Revenue Estimating Conference process (REC). Modeled after a process used by Florida at the time, but with some material differences. Initially enacted in statute and then adopted into the State Constitution. The REC meets 3 – 4 times per year and as necessary to review/adopt revenue forecasts and make other determinations/recognitions.
- Principals of the REC are: Governor, Speaker of the House, President of the Senate, university economist (selected by the other three from a list submitted by the Board of Regents). The Commissioner of Administration is the typical designee of the Governor. The Speaker and the President themselves typically attend the meetings. The university economist was Jim Richardson from inception until September 2019; now Stephen Barnes.
- Forecasts of major state tax receipts are made and presented to the REC by the LFO and the DOA. Meetings can run up to 2 – 3 hours long and are open to the public. The forecasters make presentations and recommendations, principals ask questions and discuss the forecasts. The REC selects the forecast to be used in the budget process by unanimous vote. If a unanimous decision can not be reached, the forecast currently in place is retained. Various determinations, other than base revenue forecasts, have been assigned to the REC over the years. The unanimous vote requirement is applied to all REC decisions/adoptions. Estimates of numerous fees & self-generated revenue are presented by the DOA, and also adopted by the REC. Federal funds are not considered by the REC.
- REC designates if funds are recurring or nonrecurring. Nonrecurring is restricted in use. Recurring is the typical designation.
- The forecast adopted by the REC for the current and ensuing fiscal year is the official state revenue forecast. The Executive Budget proposal must conform to the REC forecast, and the state budget must be enacted and maintained within the REC forecast.

Fiscal Notes

The purpose of a fiscal note is to evaluate legislation and provide an analysis detailing the effects of the proposed legislation on revenues and expenditures. It is an objective, factual, brief and concise estimate of the immediate and long range fiscal effects of a piece of legislation. A fiscal note is not an estimate of the effect of a measure on the private sector. A fiscal note will not contain references to the merits of a measure.

Joint Rule 4 provides for fiscal notes to be prepared by the Legislative Auditor or the LFO. The Auditor prepares notes on those measures affecting political subdivisions of the state, or state boards and commissions, and other entities not receiving appropriations in any appropriation bill. The LFO prepares measures that will affect the receipt, expenditure, allocation, or dedication of funds in any statewide political subdivision of the state.

A measure which requires a fiscal note is required to have the note attached to it prior to its consideration by any committee of either house, unless the committee decides otherwise, and prior to consideration on final passage in either house.

Fiscal Notes

- Who can request fiscal notes?
 - The chief clerical office of either house (Clerk or Secretary's offices)
 - Author of the bill, joint resolution, or amendment
 - Chairman of the committee where the bill is referred
 - Floor motion and vote to return the bill to the calendar pending a fiscal note
- Fiscal Notes Required
 - A fiscal note is not required for the general appropriation bill, capital outlay bill, and any bill which appropriates funds and will not require an appropriation of funds beyond that.
 - All bills assigned to the "money committees" - Ways and Means, Appropriations, Revenue and Fiscal Affairs, and Finance require a fiscal note.
 - Bills which have a fiscal impact in excess of thresholds specified by House and Senate rules must be dual referred to both the standing committee (for policy discussion) and Appropriations and/or Finance committees (for financial impact discussion).

Fiscal Notes

- Fiscal Note Process

- Agencies are required to submit information to the LFO within 48 hours of a request.
- The LFO utilizes information from other sources, including stakeholders, national organizations, other states, journal studies, and other research.
- The LFO may contact the author for an interpretation of intent or other relevant information.
- The information contained in the fiscal note is that of the LFO- if the information received from the agency is materially different, the LFO will note the difference and explain the disparity.
- Fiscal notes are released upon signature and posted on the legislative website and are available to all members, staff, and the public.
- Fiscal notes are considered confidential until signed and released on the internet.
- Fiscal notes are updated throughout the process to reflect committee and floor amendments.
- New and additional information which has bearing on the fiscal note may be presented for consideration by the LFO as part of the ongoing review and amendment process.

Mid-Year Budget Adjustments – BA-7s

Agencies may request increases to their appropriated budget based on receipt of unanticipated funds (i.e. federal grant award, increased self-generated revenues, transfers from other agencies pursuant to a memorandum of understanding).

This increase in expenditure authority may be approved in-house by the Division of Administration, but more often requires approval of the Joint Legislative Committee on the Budget (JLCB).

The LFO reviews these monthly requests and makes recommendations to the JLCB as to the merits of such requests.

Fiscal and Economic Impact Statement

State agencies and Boards and Commissions have rulemaking authority to adopt policies and regulations commensurate with statutory authority. Proposed rule changes (Notice of Intent) are promulgated through the Administrative Procedure Act (APA) and must be accompanied by a Fiscal and Economic Impact Statement (FEIS) that has been signed by the LFO.

The FEIS identifies

- potential implementation costs or savings to state and/or local governmental units;
- estimated effect on revenue collections;
- estimated costs and/or economic benefits to directly affected persons or non-governmental groups (including small businesses);
- and the estimated effect on competition and employment.

The LFO ensures the FEIS accurately reflects all possible impacts, including worksheets with detailed data as available.

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- Inspector General
- LA Stadium & Exposition District
- LA Tax Commission
- Mental Health Advocacy Service
- Office of Financial Institutions
- Office of Indian Affairs
- Procurement Support Team (Contracts)
- Sales Tax Dedications (20-901)
- State Aid to Local Govt. Entities (20-945)
- State Treasurer
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- Greater New Orleans Expressway Commission
- Judicial Expenses



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- Developmental Disabilities Council
- Office of Aging & Adult Services
- Office for Citizens with Developmental Disabilities
- Office of Elderly Affairs
- LA Emergency Response Network (LERN)
- LA Workforce Commission
- Office of Public Health
- Retirement



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