

# *Office of Fiscal and Program Review*

*The Office of Fiscal and Program Review (OFPR) is a nonpartisan office established to provide independent, accurate and objective information and analyses to members of the Maine State Legislature with respect to historical, current, projected and proposed appropriations, expenditures, taxes and revenue, as well as any other fiscal information requested. It consists of one Director, eight analysts and two administrative support staff.*

**Committee Staffing** OFPR is the primary staff to the Joint Committee on Appropriations and Financial Affairs and the Joint Committee on Taxation. It also co-staffs the Transportation and Health and Human Services committees during budget deliberations and provides fiscal and budget assistance to other committees upon request. OFPR's analysts specialize in policy areas that roughly correspond to the areas of jurisdiction of the policy committees.

**Fiscal Notes** The other primary responsibility of OFPR is to provide fiscal notes for bills and amendments. A fiscal note estimates the anticipated change in state government expenditures or revenue due to the specific provisions of a bill or amendment. The fiscal note process is governed by the Joint Rules. These rules have historically assigned sole responsibility for developing fiscal notes to OFPR and required fiscal notes to accompany any bill or resolve reported favorably out of committee that affects state revenue or expenditures. OFPR analysts, under the guidance of a Principal Analyst, produce fiscal notes for bills and all amendments that affect the fiscal impact of the original bill.

**Fiscal Monitoring** OFPR staff tracks and reviews the many reports required to be provided to the Appropriations and Taxation Committees by various departments and agencies of the executive branch. They assist the Appropriations Committee in fulfilling their statutory obligation to review the Financial Orders generated by the executive branch and approved by the Governor. Financial Orders document the translation of the enacted budget and other spending bills into work plans and authorize changes to those plans.

**Other Functions** In addition to the functions noted above, OFPR prepares special reports on State revenues and expenditures, status of fund balances, municipal mandates and other topics of interest to the State Legislature; supports the Legislature and other nonpartisan offices in their work on interim studies; independently conducts other research projects; helps individual legislators and members of the public find information on state government finances and agency functions and represents the Legislature on the Revenue Forecasting Committee (the Director and the Fiscal Note Coordinator).

**Major Publications** OFPR updates annually the *Summary of Major State Funding Disbursed to Municipalities and Counties* and the *Compendium of State Fiscal Information* and updates its biennial publications describing the fiscal note and budget processes. OFPR also publishes a monthly newsletter (*FI\$CAL NEW\$*).

<http://www.legislature.maine.gov/ofpr/>