



# **Legislative Fiscal Office**

**2013-15 Budget Presentation**

**April 2013**



# Mission

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**The Legislative Fiscal Office's mission is to promote state fiscal accountability.**

**The Legislative Fiscal Office (LFO) provides objective research, analysis, and evaluation of state expenditures, financial affairs, program administration, and agency operations.**

**LFO also provides staffing to several legislative committees.**



# Session - Budget Role

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- Review agency budgets for accuracy
- Analyze fiscal and policy issues
- Examine revenue sources, expenditure limitations, expenditure patterns, staffing levels, and proposed law changes
- Review impact of budget reductions or enhancements
- Make recommendations to the Legislature related to agency budgets
- Facilitate responses to questions and collection of information requested by legislators
- Facilitate bill amendments, budget note and budget report finalization, and presentation of Ways and Means Subcommittee decisions for the Full Committee
- Assist bill carriers on House and Senate floors



# **Session – Fiscal Impact Role**

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- **LFO was given responsibility for Fiscal Impact Statements in 1991.**
- **Fiscal impact statements are an independent, objective analysis of the expenditure, revenue, staffing, and organizational effects of a legislative measure on state and local government.**
- **Fiscal impact statements are provided to legislative committees on legislation being considered during session that have a cost to state or local government.**



# Interim Activities

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- **Analyze and make recommendations on agency requests to the Emergency Board**
- **Evaluate and audit programs when issues are identified or as directed by the Legislature**
- **Analyze reports and make recommendations on major information technology projects and investments**
- **Publish briefs on budget-related topics and issues of interest to the Legislature**
- **Review state agency budget execution and operations**
- **Work to enhance the effectiveness of Oregon's statewide key performance measurement system**



# Staffing

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- **Joint Committee on Ways and Means** This committee is responsible for developing budget appropriation recommendations. During the interim, it provides legislative oversight to state agencies related to performance measurement and other legislative follow-up action requests made during session.
- **Emergency Board** This interim committee manages changes to agency budgets and allocates additional resources from the Emergency Fund.



# LFO Organization Chart

## 2011-13 Legislatively Adopted Budget

