

Fiscal office

Tom Bergquist, Director

The primary function of the Legislative Fiscal Office is to help the Legislature analyze state government financial and program issues. Specific roles and responsibilities in meeting this objective are defined in statute, linking office functions to the responsibilities of the Legislature's Appropriations and Revenue Committees, and by the Rules of the Nebraska Unicameral Legislature.

During regular and special sessions of the Legislature, the Legislative Fiscal Office works under the direction of the Appropriations Committee to develop objective financial and program information and analysis of state agency budget requests and their operations. This information helps the Appropriations Committee develop budget recommendations and budget bills to be considered by the Legislature.

The Fiscal Office evaluates requests for appropriations, studies capital outlay requirements, plans for legislative appropriations, monitors control of funds and conducts oversight of the management and accomplishments of state government operations and aid programs.

Any legislator or legislative committee may request information and analysis from the Fiscal Office on specific issues and concerns.

During legislative sessions, a primary responsibility of the Legislative Fiscal Office is to develop a fiscal note for each legislative bill introduced. A fiscal note identifies an estimate of the anticipated change in state or local government expenditures or revenue due to the bill's specific provisions. All bills must have a fiscal note filed with the Clerk of the Legislature and a copy of the note included in standing committee bill books before a bill's public hearing. Copies are also included in all legislative bill books. Fiscal notes are revised as legislative bills are amended, when such amendments alter revenue or expenditure estimates. Where legislation likely has an expenditure impact on the state, the fiscal note becomes the basis for drafting "A" bills (appropriations), which are companion bills to the substantive legislation.

During interims, the time between legislative sessions, the Fiscal Office provides staff support to the Appropriations Committee and other standing committees in their work with interim studies. General direction may be given by the Executive Board. In addition, the office independently conducts other research projects and helps individual senators find information regarding state government finances and agency functions. Under the direction of the Revenue and Appropriations Committees, the Legislative Fiscal Office provides revenue forecasting information to the Legislature. Revenue forecasts generated by the Fiscal Office are reviewed by the Nebraska Economic Forecasting Advisory Board along with forecasts developed by the state Department of Revenue. The board's estimates become the basis for planning General Fund budget conditions for the current and next biennium.