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 other fiscal information requested.

Function and services

**Committee Staffing**
- Staffs the Joint Committee on Appropriations and Financial Affairs and the Joint Committee on Taxation;
- Staffs the Transportation and Health and Human Services committees during budget deliberations;
- Provides fiscal and budget assistance to other committees as needed;
- Staffs the Revenue Forecasting Committee (two OFPR staff serve on the committee as members); and
- Staffs study groups and task forces as assigned by the Legislative Council.

**Fiscal Tracking of Legislation**
- Analyzes bills and amendments for fiscal impact to produce a fiscal note that summarizes the fiscal impact on state and local government finances; and
- Tracks and provides reports on bills that are pending placement or are on the Special Appropriations Table and the Special Highway Table.

**Fiscal Monitoring, Analysis and Reporting**
- Assists the Appropriations Committee in fulfilling their statutory obligation to review the Financial Orders generated by the executive branch and approved by the Governor;
- Provides regular reporting on budgeted and actual fund balances, revenue performance, cash balances and spending of major state programs;
- Responds to inquiries from legislators, legislative staff and the general public regarding the financial position of the state and state programs; and
- Tracks and reviews the many reports required to be provided to the Appropriations and Taxation Committees by various departments and agencies.

**Major publications**
- Compendium of State Fiscal Information (updated annually)
- Summary of Major State Funding Disbursed to Municipalities and Counties (updated annually)
- The Budget Process (updated biennially)
- The Fiscal Note Process: An Overview (updated biennially)

For more information please visit [http://legislature.maine.gov/ofpr](http://legislature.maine.gov/ofpr)

Prepared by nonpartisan committee staff (December 2018)