

APPENDIX B – OTHER LFD BUDGET REFERENCE DOCUMENTS

In addition to the Legislative Fiscal Report – 2013 Biennium (Volumes 1 through 4), there are several other reference documents that legislators and other interested parties can use as a source of information concerning budget and other fiscal matters. A limited number of reports of past biennia are available for reference in the LFD office (photo copies of pages of interest can be made). Training publications and brochures are available for distribution and on the LFD website. Check with an LFD staff member for assistance (see staff list near the front of this volume).

TRAINING PUBLICATIONS

Training materials prepared by the LFD include the following:

- Understanding State Finances and the Budgeting Process (A Reference Manual for Legislators) is a helpful guide for persons wanting more detailed information concerning fiscal matters
- HB 2 the Barbarian (How to Make HB 2 Implement Public Policy as Determined by the Legislature) describes the intricacies of developing the general appropriations act

FISCAL POCKET GUIDES

A variety of brochures have been prepared to provide summary information concerning select topics important to legislators and other interested parties.

- √ Bed Tax
- √ Beer Tax
- √ Cigarette Tax
- √ Coal Severance Tax
- √ Coal Severance Tax - A Data View
- √ Coal Severance Tax - A Pictorial View
- √ Coal Severance Tax – Distribution Detail
- √ Corporation Income Tax
- √ Electrical Energy Tax
- √ General Fund (by year)
- √ Higher Education
- √ Individual Income Tax
- √ Insurance Tax & License Fees
- √ Insure Montana
- √ K-12 Education Funding
- √ Liquor Excise Tax
- √ Medicaid
- √ Metalliferous Mines Tax
- √ Montana Highway Funding
- √ Oil & Natural Gas Tax
- √ Pertinent State Statistics
- √ Property Tax
- √ Rental Car Sales Tax
- √ Resource Indemnity Trust
- √ State Employees Budgeting
- √ State Financial and Budgeting Structure
- √ TANF (Temporary Assistance for Needy Families)
- √ Telecommunications Tax
- √ Tobacco Settlement
- √ Tobacco Settlement Financial Summary
- √ Tobacco Tax

- √ Video Gambling Tax
- √ Wholesale Energy Tax
- √ Wildfire Suppression Funding
- √ Wine Tax

The LFD would welcome suggestions for other possible topics for pocket guides.

AGENCY PROFILES

The LFD has created a “profile” of each of the agencies of state government for which funding is provided in the general appropriations act. These profiles include summaries of what the agency does, how it does it, how it is funded, who its primary customers are, and how the legislature can effect change. The profiles also contain a history of expenditures and selected pertinent statistics.

PREVIOUS REPORTS

The Legislative Budget Analysis is prepared at the beginning of each session and the Legislative Fiscal Report is published at the end of each session. The latter is a record of legislative actions that resulted from the enactment of House Bill 2 and other appropriation legislation, as well as revenue estimation and discussion of other fiscal issues.

- The Legislative Budget Analysis for all biennia beginning with the 1979 biennium is stored in the LFD office and in the State Library
- The Legislative Fiscal Report for all biennia beginning with the 1979 biennium is stored in the LFD office and in the State Library. Early versions of this report were titled the Appropriations Report

LFD WEBSITE

The Legislative Fiscal Division maintains a comprehensive website which, as mentioned, contains all of the above items except for items that predate the website (circa 1999).

Beginning with the 2011 Legislative Budget Analysis, some previously published items in the Volume 1 - Statewide Perspectives has been removed from that volume and placed on the LFD website with the Legislative Budget Analysis, in an area referred to as Volume 8. Feel free to ask LFD staff for assistance if you have trouble finding or accessing these items. The LFD website address is: www.leg.mt.gov/css/fiscal/

On the LFD home page, you can find a link to available publications and reports.