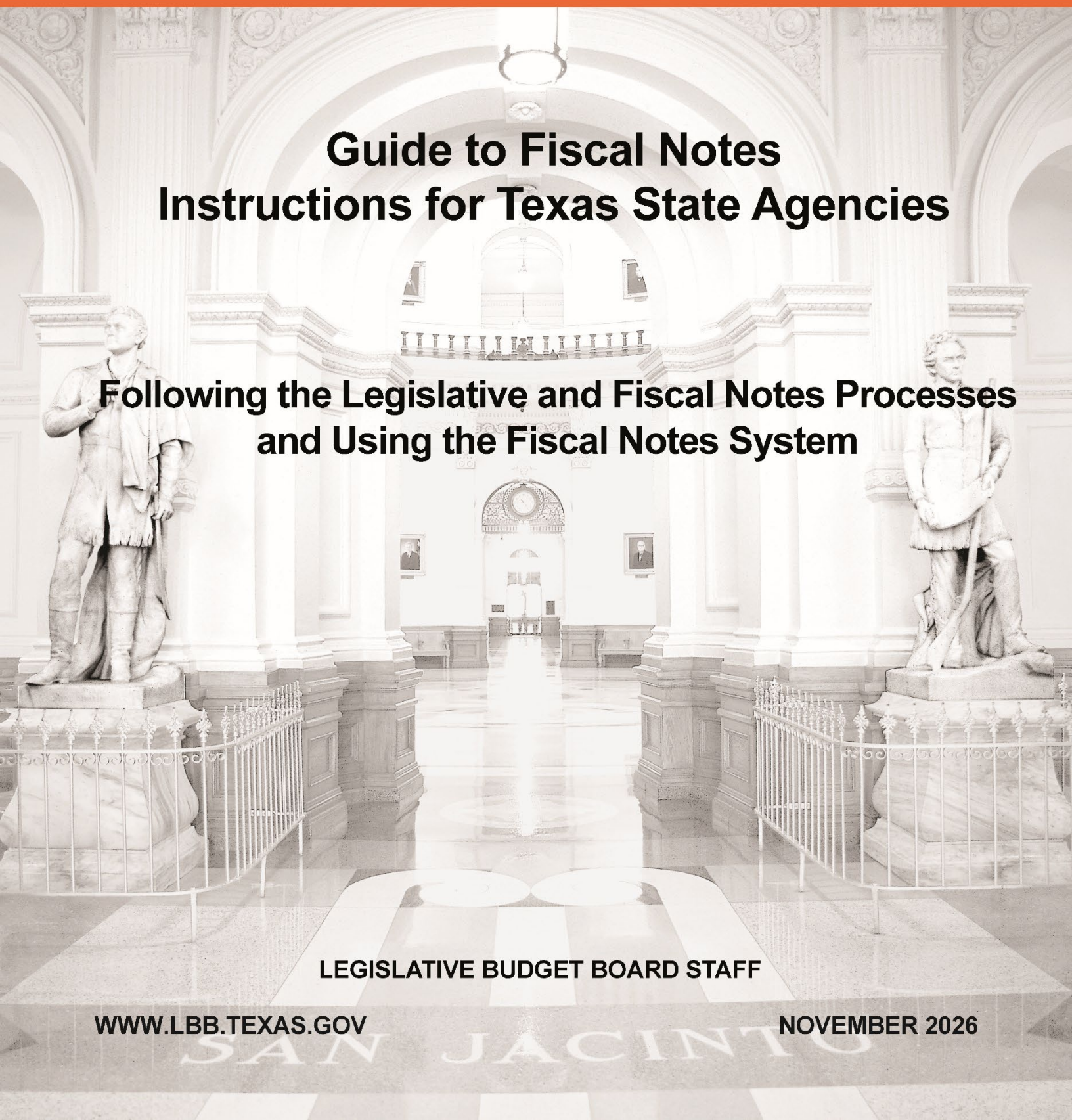
LEGISLATIVE BUDGET BOARD

Guide to Fiscal Notes
Instructions for Texas State Agencies

Following the Legislative and Fiscal Notes Processes and Using the Fiscal Notes System



LEGISLATIVE BUDGET BOARD STAFF

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INTRODUCTION

Texas statute and House and Senate rules require that a fiscal note be prepared and accompany a bill or joint resolution as it goes through the legislative process. A fiscal note is a written estimate of the costs, savings, revenue gain, or revenue loss that may result from implementation of a bill or joint resolution. It serves as a tool to help legislators better understand how a bill might affect the state budget, individual agencies, and in some instances, local governments. The Legislative Budget Board (LBB) does not prepare fiscal notes for simple or concurrent resolutions with the exception of House simple resolutions to go outside the bounds on bills assigned to conference committee.

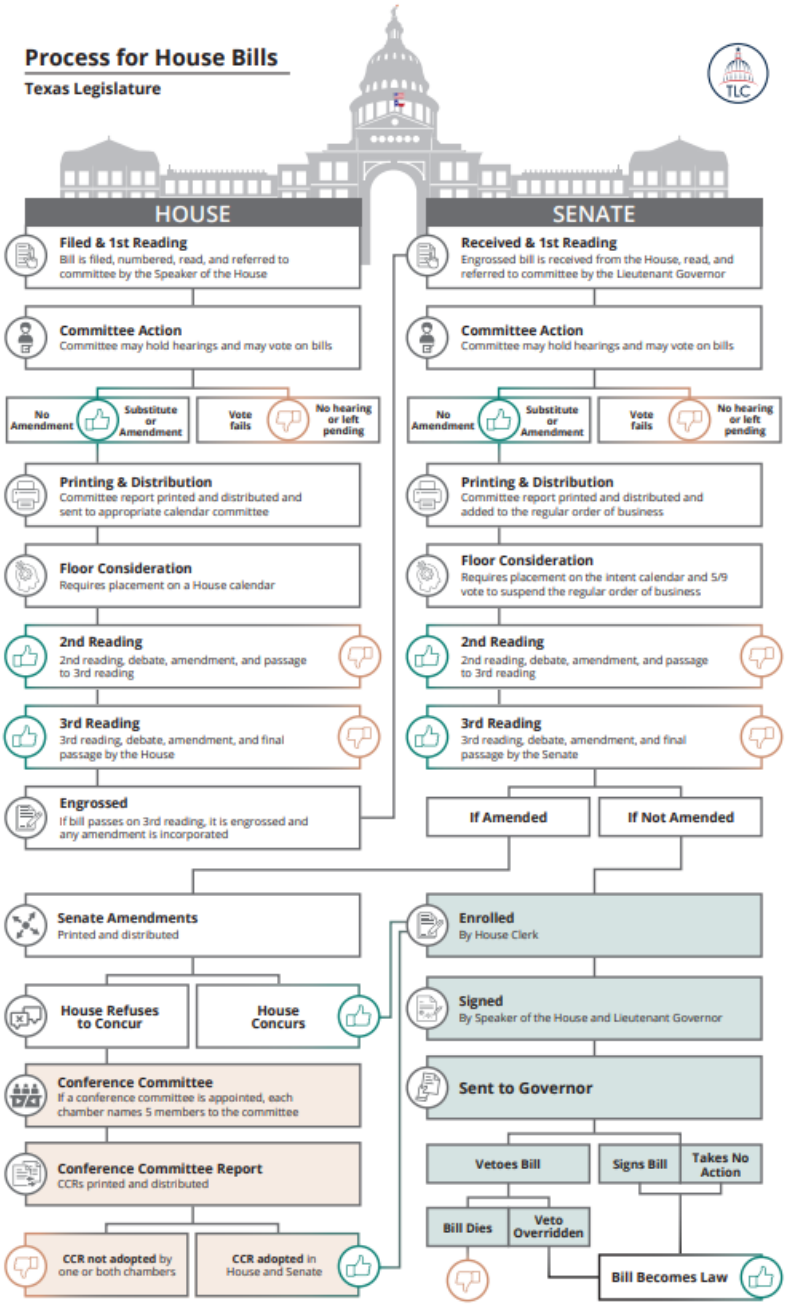
The LBB gathers impact data for fiscal notes from state agencies through a web-based Fiscal Notes System (FNS). Part I of this manual is intended to assist state agencies in following the legislative and fiscal notes processes. Part II provides instructions for state agencies on preparing cost estimates and how to use the FNS.

PART I – FOLLOWING THE LEGISLATIVE AND FISCAL NOTES PROCESSES

BASIC STEPS IN THE TEXAS LEGISLATIVE PROCESS

Courtesy of the Texas Legislative Council, **Figure 1** shows the sequential flow of a bill from the time it is introduced in the House of Representatives to final passage and transmittal to the Governor. The process for a bill introduced in the Senate can be seen here: https://tlc.texas.gov/docs/billprocess/BillProcessSenate_final.pdf.

FIGURE 1
BASIC STEPS IN THE TEXAS LEGISLATIVE PROCESS



SOURCE: Texas Legislative Council.

STAGES OF A BILL

House and Senate rules require a fiscal note for a bill before it can be considered in a House committee and before it can be voted out of a Senate committee. LBB staff prepare a new fiscal note for each version of a bill unless there are no changes from one version to the next. Here are descriptions of the potential versions of a bill:

INTRODUCED/FILED

The version of a bill that is introduced to the Legislature and referred to committee before any other actions occur.

AS AMENDED

An introduced bill amended by the committee to which it is referred. The amendments appear after the text of the introduced bill text. If the amendments are incorporated into the bill text, the bill will be designated as a committee substitute.

COMMITTEE SUBSTITUTE

The replacement for the introduced version of a bill made by the committee to which it is referred. Committee substitutes are distinguished by the prefix "CS" placed directly before the normal prefix. For example, "CSHB 5" would be the Committee Substitute for House Bill 5.

COMMITTEE REPORT

The committee report is produced after a committee takes action on a bill and includes the fiscal note, a record of the committee's vote on the bill, the text of the bill as reported by the committee, a detailed bill analysis, an LBB-provided impact statement (if required), and other attachments as necessary.

FLOOR AMENDMENTS

Amendments adopted on the floor of the originating chamber (House amendments for House bills, Senate amendments for Senate bills) that typically can be obtained most quickly from Texas Legislature Online at https://capitol.texas.gov/.

ENGROSSED

The version of the bill that incorporates all changes made to the proposed legislation when it is passed by the chamber in which it originated and that must be referred to committee in the second chamber before any other actions occur.

AS AMENDED, SECOND HOUSE/CHAMBER

The version of the bill as engrossed by the first chamber and amended in committee in the second chamber. The amendments appear after the engrossed bill text. If the amendments are incorporated into the bill text, the bill will be designated as a committee substitute

COMMITTEE SUBSTITUTE, SECOND HOUSE/CHAMBER

The replacement for a bill as engrossed by the first chamber made by the committee to which it is referred in the second chamber. As with first chamber committee substitutes, these are distinguished by the prefix "CS" placed directly before the normal prefix. For example, CSHB 5 would designate the Committee Substitute for House Bill 5 (with the committee in question being a *Senate* committee – the Senate committee substitute of a House bill).

COMMITTEE REPORT, SECOND HOUSE/CHAMBER

The second chamber committee report includes the same components as the first chamber committee report. The bill may be the engrossed version, a version of the engrossed bill that includes changes made by the committee (Committee Substitute), or the engrossed version with committee amendments included separately from the bill.

FLOOR AMENDMENTS, SECOND HOUSE/CHAMBER

Amendments adopted on the floor of the second chamber that can be obtained from the chamber's journal or the Texas Legislature Online website.

AS PASSED, SECOND HOUSE/CHAMBER

The version of the bill as passed by the second chamber. This version includes any second chamber floor amendments.

CONFERENCE COMMITTEE REPORT

If the originating chamber refuses to concur with amendments made by the second chamber, members can vote to appoint a conference committee to resolve the differences. If and when differences are resolved, the result is a conference committee report incorporating the changes made by the conference committee.

In accordance with Senate rules, if a bill is sent to a conference committee, the chair of the Senate conferees must request an updated fiscal note unless the bill reported by the committee is the engrossed text of either the House or Senate version to which a fiscal note already is attached. The fiscal note is required before adoption of the conference committee report by the full Senate.

House rules require that a fiscal note on a conference committee report must be submitted to the chief clerk in the House before adoption of the report by the full House.

FISCAL NOTES RULES AND REQUIREMENTS

FISCAL NOTE DEFINITION

To reiterate, a fiscal note is a written estimate of the costs, savings, revenue gain, or revenue loss that may result from implementation of a bill or joint resolution. It serves as a tool to help legislators better understand how a bill might affect the state budget, individual agencies, and in some instances, local governments. The LBB does not prepare fiscal notes for simple or concurrent resolutions, with the exception of House simple resolutions to go outside the bounds (deviate from language that is not in disagreement) on bills assigned to conference committee.

LEGAL BASIS, RULES, AND REQUIREMENTS

The Texas Government Code, Section 314.001 directs the LBB to establish a system of fiscal notes identifying the probable impact of each bill or resolution that authorizes or requires the expenditure or diversion of any state funds for any purpose other than those provided for in the general appropriations bill.

The statute requires that the fiscal impact be projected for the five-year period that begins on the effective date of the bill or resolution and that the fiscal note state whether the impact will continue thereafter. The director of the LBB may choose to project the fiscal impact beyond the five-year period. In addition to the estimate, the fiscal note identifies the portions of the bill that would create the fiscal impact.

House and Senate rules also set out requirements that inform the content of a fiscal note. For example, House rules require a fiscal note for any bill or joint resolution that would affect all units of government of the same type or class statewide, such as all cities or all counties.

All rules referenced in this document are based on the previous session and are subject to change.

HOUSE RULES

House rules require that any bill or joint resolution that authorizes or requires the expenditure or diversion of any state funds for any purpose, or that has a statewide impact on units of local government of the same type or class and that authorizes or diverts local funds or fees, to have attached a fiscal note signed by the director of the Legislative Budget Board. In accordance with House rules, a fiscal note, when required, must be distributed to committee members before a bill is laid out before a committee.

EXCERPTS FROM HOUSE RULES RELATING TO FISCAL NOTES RULE 4, SECTION 33, FISCAL NOTES

(a) If the chair of a standing committee determines that a bill or joint resolution, other than the general appropriations bill, authorizes or requires the expenditure or diversion of state funds for any purpose, the chair shall send a copy of the measure to the Legislative Budget Board for the preparation of a fiscal note outlining the fiscal implications and probable cost of the measure.

(b) If the chair of a standing committee determines that a bill or joint resolution has statewide impact on units of local government of the same type or class and authorizes or requires the expenditure or diversion of local funds, or creates or impacts a local tax, fee, license charge, or penalty, the chair shall send a copy of the measure to the Legislative Budget Board for the preparation of a fiscal note outlining the fiscal implications and probable cost of the measure.

(c) In preparing a fiscal note, the director of the Legislative Budget Board may utilize information or data supplied by any person, agency, organization, or governmental unit that the director deems reliable. If the director determines that the fiscal implications of the measure cannot be ascertained, the director shall so state in the fiscal note, in which case the fiscal note shall be in full compliance with the rules. If the director of the Legislative Budget Board is unable to acquire or develop sufficient information to prepare the fiscal note within 15 days of receiving the measure from the chair of a committee, the director shall so state in the fiscal note, in which case the note shall be in full compliance with the rules.

(d) If the chair determines that a fiscal note is required, copies of the fiscal note must be distributed to the members of the committee not later than the first time the measure is laid out in a committee meeting. The fiscal note shall be attached to the measure on first printing. If the measure is amended by the committee so as to alter its fiscal

implications, the chair shall obtain an updated fiscal note, which shall also be attached to the measure on first printing.

(e) All fiscal notes shall remain with the measure throughout the entire legislative process, including submission to the Governor.

(f) All fiscal notes must include in the summary box on the first page of the fiscal note a statement that indicates whether the bill or joint resolution will have fiscal implications or probable costs in any year.

ADDITIONAL RULES

It is current practice that a Senate fiscal note may be used by a House committee for a Senate measure if the measure has not been amended since the preparation of that fiscal note. If the measure has been amended since the Senate fiscal note was prepared, the chair of the House committee should request a new fiscal note from the Legislative Budget Board. This practice does not preclude the chair of a House committee from requesting a new fiscal note on any Senate measure referred to the committee.

RULE 4, SECTION 32 (B) (5)

(b) All committee reports must be in writing and shall:

(5) indicate whether a copy of a bill or resolution was forwarded to the Legislative Budget Board for preparation of a fiscal note or other impact statement, if applicable.

RULE 12, SECTION 1 (A) (1) (E)

Section 1. Printings Of Bills and Joint Resolutions –

(a) Except as otherwise provided in this rule, all bills and joint resolutions shall be printed and a copy provided to each member at each of the following stages in the parliamentary progress of the bill or joint resolution:

(1) at the time of the committee report on the bill or joint resolution, which shall be known as "First Printing" and which shall consist of: … (E) a copy of the latest fiscal note.

RULE 2, SECTION 1 (A) (16)

(a) The chief clerk shall: … (16) request fiscal notes on House bills and joint resolutions with Senate amendments and distribute fiscal notes on House bills and joint resolutions with Senate amendments and conference committee reports as required by Rule 13, Sections 5 and 10.

RULE 13, SECTION 5 (B)

(b) When a House bill or joint resolution, other than the general appropriations bill, with Senate amendments is returned to the House, the chief clerk shall request the Legislative Budget Board to prepare a fiscal note outlining the fiscal implications and probable cost of the measure as impacted by the Senate amendments. A copy of the fiscal note shall be made available to each member before any action can be taken on the Senate amendments by the House.

RULE 13, SECTION 10 (C)

(c) Before action can be taken by the House on a conference committee report on a bill or joint resolution, other than the general appropriations bill, a fiscal note outlining the fiscal implications and probable cost of the conference committee report shall be submitted to the chief clerk, and a copy of the fiscal note shall be distributed with the conference committee report on its printing.

SENATE RULES

Senate rules require fiscal notes for all bills and joint resolutions. Senate rules authorize a bill to be heard without a fiscal note, but the fiscal note must be distributed before committee members can take a final vote on the measure.

EXCERPTS FROM SENATE RULES RELATING TO FISCAL NOTES

RULE 7.09 (B–H) FISCAL NOTES

(b) Prior to a final vote by a committee to report any bill or joint resolution, except the general appropriations bill, there shall be attached a fiscal note signed by the director of the Legislative Budget Board.

(c) If a bill or joint resolution is amended by a committee, the committee chair shall obtain an updated fiscal note. The chair may require that the updated fiscal note be distributed to the committee members prior to the final vote to report the measure.

(d) Prior to a motion to concur in House amendments, an updated fiscal note shall be distributed to all members if the director of the Legislative Budget Board determines that a House floor amendment has altered the policy implications of the bill or resolution, except the general appropriations bill.

(e) An updated fiscal note shall be distributed to all members prior to a motion to adopt a conference committee report on any bill or joint resolution, other than the general appropriations bill; provided that an updated fiscal note is not required on a conference committee report if the text of the report is the engrossed text of either the House or Senate version and the report has attached a fiscal note outlining the fiscal implications of that version of the measure.

(f) A fiscal note for a bill or joint resolution which authorizes or requires the expenditure or diversion of any state funds for any purpose shall estimate the fiscal implications and probable cost of the measure each year for the first five years after the implementation of its provisions and state whether there will be a cost involved thereafter. The fiscal note shall include the number of additional employees considered in arriving at the probable cost.

(g) A fiscal note for any bill or joint resolution which imposes, increases, decreases, or repeals any state tax or fee shall estimate the fiscal implications of the measure for the first five years after the implementation of its provisions and state whether there will be fiscal implications thereafter. The committee chair to which the bill or resolution was referred may request the director of the Legislative Budget Board to include with the fiscal note a tax equity note estimating the general effects of the proposal on the distribution of tax and fee burdens among individuals and businesses.

(h) A fiscal note for any bill or joint resolution which has impact on units of local government of the same type or class shall estimate the fiscal implications and probable cost of the measure to the affected unit or units of local government each year for the first five years after the implementation of its provisions and state whether there will be a cost involved thereafter. As used in this rule, "unit of local government" means county, city, town, school district, conservation district, hospital district, or any other political subdivision or special district.

RULE 7.09 (Q–T)

(q) In preparing a fiscal note or an impact statement, the director of the Legislative Budget Board may use information or data supplied by any person, agency, organization, or governmental unit that the director deems reliable. The director shall state the sources of information or data used and may state the extent to which the director relied on the information or data in preparing the fiscal note or impact statement. If the director is unable to acquire or develop sufficient information to prepare a fiscal note within 15 days after receiving a bill or joint resolution, the director shall prepare the fiscal note stating that fact, and the fiscal note shall be in full compliance with the rules. If the director determines that the fiscal or other implications of a bill or joint resolution cannot be ascertained, the director shall prepare the fiscal note stating that fact, and the fiscal note shall be in full compliance with the rules.

(r) The director of the Legislative Budget Board shall forward a copy of each fiscal note or impact statement to the author or sponsor of the affected bill or joint resolution.

(s) All fiscal notes and impact statements shall be signed by the director of the Legislative Budget Board and shall remain with the measure throughout the entire legislative process, including submission to the Governor.

(t) For any statement or analysis required by this rule, the Senate Committee on Administration may adopt such necessary forms and procedures as are required to ensure that all members of the Senate are informed as to the impact of proposed legislation on the state or other unit of government. The committee may authorize the director of the Legislative Budget Board to develop the format for fiscal notes and impact statements and submit the suggested forms to the committee for its approval.

RULE 7.12 (B) (5)

(b) Every committee report printing on a bill or resolution shall include:

(5) any fiscal note on the bill or resolution, including any updated fiscal note required by Rule 7.09.

BASIC STEPS IN THE FISCAL NOTES PROCESS

STEP 1

LBB fiscal note coordinators read legislation to determine which agencies are most likely to be affected and, in the case of versions subsequent to introduced/filed, to determine whether and how the legislation has changed from the previous version

STEP 2A

If the legislation is introduced/filed, or if the legislation is a subsequent version that has substantially changed from the previous version, LBB fiscal note coordinators assign it to agencies most likely to be affected and to appropriate LBB analysts.

STEP 2B

If the legislation is a subsequent version that has not substantially changed from the previous version, LBB fiscal note coordinators copy the fiscal note completed for the previous version. The process skips to Step 6.

STEP 3

Assigned agency staff prepare estimates of the proposed legislation's fiscal impact on the agency, under deadlines set by LBB fiscal note coordinators if applicable, via the LBB's web-based Fiscal Notes System.

Agency estimates should only include direct/primary impacts; indirect/secondary impacts are excluded from fiscal note estimates. For example, a provision that creates a public health apparatus at a state cost of $1.0 million (the primary cost/fiscal implication) may possibly reduce future state expenditures on public health (a secondary fiscal implication). In this example, the agency tasked with administering the apparatus should only include the $1.0 million cost in the estimate.

STEP 4

LBB analysts consider those estimates and other resources in writing the draft fiscal note.

STEP 5

LBB management review the draft fiscal note for accuracy and clarity.

STEP 6

LBB fiscal note coordinators make a final check of the draft fiscal note, finalize it, and deliver it electronically to committee or chamber staff that requested it, the author of the bill (and sponsor if applicable), and source agencies.

IMPACT STATEMENTS

In addition to the preparation of fiscal notes, House and Senate rules direct the LBB to prepare several types of impact statements. These statements provide specific information (described below) not contained in the corresponding fiscal note.

In accordance with Senate rules, the director of the LBB determines whether an impact statement is required. Under House rules, the committee chair makes that determination. Other differences between the Senate and House rules are noted below.

Any time a bill is changed (amended, substituted, etc.), there is a requirement that the fiscal note be updated, and if an impact statement was prepared for the introduced version of the bill, the impact statement also must be updated.

ACTUARIAL IMPACT STATEMENT

This statement provides an actuarial analysis of proposed legislative changes to public pension funds.

- For bills heard in Senate committees, the LBB will create a request only if legislation affects the financing, membership, or benefits of a pension plan.
- For bills heard in House committees, the committee chair decides whether to request.

CRIMINAL JUSTICE POLICY IMPACT STATEMENT

This statement provides an estimate of the impact of proposed legislative changes on prison capacity.

- For bills heard in Senate committees , the LBB will create a request only if provisions of the bill would change sanctions applicable to adults convicted of a felony crime or applicable to juveniles who have been adjudicated for misdemeanor or felony conduct.
- For bills heard in House committees , the committee chair should only request an impact a criminal justice policy impact statement if a provision of the bill would change sanctions applicable to adults convicted of felony crimes.

EQUALIZED EDUCATION FUNDING IMPACT STATEMENT

This statement provides an analysis of the equity implications associated with a proposed legislative change to state aid to school districts under the Foundation School Program.

- For bills heard in Senate committees , the LBB will create a request only if a bill proposes to change the school funding formulas.
- For bills heard in House committees , the committee chair decides whether to request.

HIGHER EDUCATION IMPACT STATEMENT

This statement provides an estimate of the implications resulting from creating or changing the classification, mission, or governance of an institution of higher education.

- For bills heard in Senate committees , the LBB will create a request only if a bill proposes to establish a new institution of higher education, open graduate programs at institutions that heretofore have been only undergraduate institutions, convert two-year colleges into four-year colleges, or move one institution from one university system to another. (Only required by Senate Rules.)

OPEN GOVERNMENT IMPACT STATEMENT

This statement estimates the impact of proposed legislative changes on public access to government information or to the transaction of public business.

- For bills heard in Senate committees , the LBB will create a request only if provisions of the bill would reduce public access to government records and meetings. (Only required by Senate Rules.)

TAX/FEE EQUITY NOTES

This statement provides an analysis of how a proposed increase or decrease in taxes or fees affects state taxpayers. It calculates both the initial impact and the final impact.

- For bills heard in House and Senate committees, the committee chair determines whether to request.

WATER DEVELOPMENT POLICY IMPACT STATEMENT

This statement provides an estimate of changes resulting from the establishment of water districts pursuant to the Texas Constitution, Article XVI, Section 59. The Texas Water Development Board and the Texas Commission on Environmental Quality are important sources of information in preparing these documents.

- For bills heard in House committees, the committee chair should request only if a bill is affected by Article XVI, Section 59 of the Texas Constitution. (Only required by House Rules; however, if a House bill is changed in the Senate and an impact statement had been produced when the bill was in the House, the LBB will create a request for an updated impact statement.)

FREQUENTLY ASKED QUESTIONS

Who can request a fiscal note?

In accordance with House rules, the committee chair is responsible for requesting a fiscal note, although the committee clerk, acting on behalf of the committee chair, usually carries out the actual request. Senate rules require fiscal notes for all bills; these fiscal notes are requested by committee clerks. The rules have no formal procedure for fiscal note requests other than those from a committee. An author or sponsor is not authorized to request a fiscal note unless the author or sponsor is the chair of the committee to which that bill is referred.

Can a fiscal note be requested on bills not formally amended and substituted?

Committees may request a fiscal note only at those points in the legislative process specified in the House and Senate rules.

In accordance with House rules, a committee chair requests a fiscal note on bills or joint resolutions that authorize or require the expenditure or diversion of any state funds for any purpose or that have a statewide impact on units of local government of the same type or class and that authorize or divert local funds or fees. The committee chair requests an updated fiscal note if the legislation is amended in committee and may request a fiscal note on any Senate bill or joint resolution referred to a House committee.

In accordance with Senate rules, fiscal notes are required for all bills (except the General Appropriations Bill) and joint resolutions prior to a final committee vote. The committee chair requests an updated fiscal note if the legislation is amended in committee. Rules also require an updated fiscal note prior to a motion to concur with House amendments if the director of the LBB determines that one is necessary.

What is the distinction between No Fiscal Implication (NFI) and No Significant Fiscal Implication (NSFI)?

The term No Fiscal Implication (NFI) means just that: NO fiscal implication. Implementing the provisions of the bill would not require any additional resources from the state, nor would there be any savings or state revenue implications.

No Significant Fiscal Implication (NSFI) means that the change in resources necessary to implement the provisions of the bill is insignificant relative to the budget of an affected agency and could be reasonably absorbed within an agency's current appropriation level. Similarly, any savings or revenue implications would be insignificant in context.

If a bill does not appropriate funds, why is there an impact?

The fiscal note provides cost and revenue information should the bill become law and its provisions be implemented. The Senate Finance Committee or House Committee on Appropriations determine, subject to approval through the legislative process, how much of the cost indicated on the fiscal note should be funded, if any.

- A bill that does not appropriate money for implementation does not prevent the fiscal note from reflecting the full costs associated with the bill.
- Bill language limiting expenditures to amounts appropriated does not eliminate costs on a fiscal note.

The estimated cost of a program is distinct from the amount appropriated through the legislative process. The fiscal note is not binding on the appropriation process.

Is there an impact if a bill authorizes but does not require a program to be implemented?

This question often arises when bill language states that a program "may" be implemented as opposed to "shall/must" be implemented.

- For estimates of impact on the state, the LBB treats "may" and "shall/must" in the same way: it is assumed the program would be implemented. This serves two purposes:
  1. It provides the Legislature with information regarding the potential costs of the proposed legislation.
  2. It provides a specific dollar amount that the Legislature can use when deciding how much, if any, of the program costs to fund through the appropriation process.

- For estimates of impact on local government, the LBB does not make an assumption regarding the number of units of local government that would choose to implement an optional program. In these instances, the LBB provides an example of the impact on units of local government that might result.

If an agency resubmits information regarding a bill's impact, is the LBB obligated to use the latest information?
No. The LBB uses the information it believes to be most accurate and reliable. If an agency resubmits information that differs substantially from the agency's original submission, the LBB will evaluate and use whichever submission is determined to be most accurate and reliable. The LBB is not obligated to use agency estimates of costs, impacts, caseloads, etc.

Do fiscal notes represent costs to state funds only, or do they represent costs to the Texas economy as a whole?
Fiscal note estimates only address the direct effect a bill would have on state government expenditures or revenues.

- Provisions of a bill that potentially could reduce future state expenditures or that might have an effect on the current Texas economy (e.g., jobs created, lowering the number of Texans who are unemployed) are considered secondary fiscal implications.
- Secondary fiscal implications are not included in fiscal note estimates.

What is the baseline for preparing fiscal note estimates?
Fiscal note estimates are based on law and funding in effect at the time the estimates are produced and on the Comptroller of Public Accounts' Biennial Revenue Estimate (BRE) released at the beginning of the legislative session. The fiscal note estimates assume that no changes will be made to law other than those resulting from the bill's implementation and that the BRE will remain unchanged.

For example, if a sales tax exemption for certain businesses was set to expire during the upcoming biennium, the BRE for the upcoming biennium would include the additional sales tax revenue that would result from the expiration of the tax exemption. If a bill were to extend the sales tax exemption, sales tax revenue would be less than the amount included in the BRE. Therefore, even though the bill would allow taxpayers to continue to receive the same tax exemption, the baseline for the fiscal note estimate is based on revenue that would have been collected if the bill's provisions were not implemented. Thus, the fiscal note estimate in this example would reflect a revenue loss.

How do fiscal notes and the appropriation process go together?
The fiscal note is a statement of a bill's potential fiscal impact. A bill provides the legal basis for certain actions to take place but generally does not appropriate funds to implement its provisions. If a bill does not specifically appropriate funds but would require an appropriation to implement its provisions, it is the responsibility of the bill author to bring the legislation before the House Committee on Appropriations or the Senate Finance Committee to seek funding. The fiscal note can be helpful in this process by providing members of those committees a guideline as to how much they might consider appropriating. The House Committee on Appropriations, Senate Finance Committee, or conference committee may choose to fund the legislation at the level estimated in the fiscal note, at an alternate level, or not at all. But for purposes of the LBB, the amount that may be appropriated has no bearing on the cost included in the fiscal note.

- For example, the fiscal note on a bill appropriating $200,000 to implement a program that is estimated to cost $500,000 would still indicate $500,000 in costs. The fiscal note would recognize that $200,000 was appropriated; however, funding of the program would require an additional $300,000.
- A bill not appropriating funds for implementation does not prevent the fiscal note from reflecting the full costs associated with the bill.

How are fiscal notes distributed?
LBB fiscal note coordinators deliver fiscal notes to the requesting committee's chair and clerk, bill authors and sponsors, and source agencies via the LBB's web-based Fiscal Notes System. The LBB will also hand-deliver a hard copy of the fiscal note to the committee under special circumstances.

How can I get a copy of a fiscal note that is not published yet on the web?

Contact LBB staff who can access the completed fiscal note from the Fiscal Notes System. A copy of the fiscal note will be posted on Texas Legislature Online after delivery or, in the case of a committee substitute, after the committee report is turned in to the committee coordinator's office, an event which may lag behind the date of the hearing.

COMMONLY USED FISCAL NOTE TERMS

ACCOUNT
A special accounting entity within the General Revenue Fund that keeps a separate and distinct balance at the end of each fiscal year. An account is not a fund (see Dedicated Funds and Fund).

ACT
A bill passed by the Legislature that has become law.

APPROPRIATED
Refers to the dollars or associated full-time-equivalent (FTE) staff positions authorized for specific fiscal years and to the provisions for spending authority.

ARTICLE
A major division of a bill (or a section of the Texas Code of Criminal Procedure).

BIANNUAL
Occurring twice a year; LBB convention is instead to say every six months.

BIENNIAL
Occurring every two years.

BIENNIUM
The two-year period beginning on September 1 and ending on August 31 of odd-numbered years, for which Texas' general state appropriations are made. A biennium is identified by the two fiscal years of which it consists (e.g., the 2028–29 biennium).

BILL
A proposed new law or amendment to existing law that is introduced for legislative consideration. A bill that is enrolled by the Legislature and not vetoed by the Governor becomes law on the bill's effective date.

BUDGETED
Refers to the planned level of expenditures, performance, or number of staff positions for a particular year.

DEDICATED FUNDS
Revenue sources or Comptroller-designated funds restricted for specific purposes, including both constitutionally and statutorily dedicated funds. Accounts often are referred to mistakenly as funds.

ENGROSSED BILL
A bill that has been passed by the chamber of the Legislature in which the bill was originally filed.

ENROLLED BILL
A bill that has been passed by both chambers of the Legislature. After enrollment, a bill is sent to the Governor for signature or veto.

FISCAL YEAR (FY)
September 1 through August 31, specified by the calendar year in which the fiscal year ends (e.g., September 1, 2026, to August 31, 2027, is fiscal year 2027). The federal fiscal year is October 1 through September 30.

FULL-TIME-EQUIVALENT (FTE) POSITION
Unit of measure that represents the number of hours that an employee works compared to 40 hours per week. Full-time employment is generally considered to be 40 hours per week. An FTE is any combination of employees whose work hours total 40 hours a week and does not necessarily equate to headcount. For example, two halftime (20 hours per week) workers together equal one FTE.

FUND

A constitutionally or statutorily authorized repository of revenue that is used for financing appropriations and that consists of either an independent fiscal entity with a self-balancing set of accounts (e.g., State Highway Fund) or a category of revenues or receipts (e.g., Federal Funds).

GENERAL REVENUE FUND

The fund (No. 001) that receives state tax revenues and fees available for general spending purposes and is certified as such by the Comptroller of Public Accounts.

GENERAL REVENUE–DEDICATED FUNDS

Accounts whose balances are counted as General Revenue Funds by the Comptroller of Public Accounts for certification of the state budget but must be used for the purposes identified in general law to the extent such funds are appropriated in the General Appropriations Act.

GENERAL REVENUE–RELATED FUNDS

The General Revenue Fund (No. 001), Available School Fund (No. 002), State Technology and Instructional Materials Fund (No. 003), Foundation School Fund (No. 193), and Tobacco Settlement Fund (No. 5040). This narrow definition applies to fiscal note purposes only.

NO FISCAL IMPLICATION (NFI)

When stated on a fiscal note, this means that implementing the provisions of the bill would not require any additional resources from the state, nor would there be any savings or state revenue impact.

NO SIGNIFICANT FISCAL IMPLICATION (NSFI)

When stated on a fiscal note, this means that the change in resources necessary to implement a program is insignificant relative to the budget of the affected agency and could reasonably be absorbed within an agency's current appropriation level. Similarly, any savings or revenue impact would be insignificant in context.

SPECIAL FUNDS

Non-General Revenue Funds that have retained their revenue dedication.

STATUTE

A law passed by the Legislature and generally listed in topical codes with other legislation on the same subject.

DOCUMENT ABBREVIATIONS

ABBREVIATION	MEANING	ABBREVIATION	MEANING
FN	Fiscal Note	Open	Open Records Impact Statement
Act	Actuarial Impact Statement	Supp	Supplemental Information Regarding Economic Effects of Tax Changes
CJ	Criminal Justice Impact Statement	Tax	Tax/Fee Equity Note
EEFIS	Equalized Education Funding Impact Statement	WDev	Water Development Policy Impact Statement
HEd	Higher Education Impact Statement		

PART II – INSTRUCTIONS FOR STATE AGENCIES

BEFORE PREPARING A FISCAL ESTIMATE

READING THE BILL

Make sure you read the correct version of the bill. Read the entire bill, noting new language, deleted language, changed wording, references to various codes and statutes, effective dates, temporary provisions, changes in taxes and fees (including accelerated or delayed collection time frames), repeals of existing law, and any other elements of the bill that may have a fiscal impact. Check to see if the bill is a Sunset bill, dedicates funds, consolidates funds, or would make an appropriation. A bill typically does not make an appropriation but might provide a legal basis for an agency to seek additional appropriations.

Read the chapters of current law that relate to the bill's provisions and compare existing and proposed law.

For additional information on how to read a bill, see "Reading Statutes and Bills," published by the Texas Legislative Council at https://tlc.texas.gov/readingabill/.

IDENTIFYING FISCAL ISSUES

To estimate the fiscal impact of a bill, you must determine what the bill would do, ascertain which parts of the bill would have a fiscal impact (costs, savings, revenue gains, revenue losses), and then make any necessary assumptions about how the bill would be implemented. Using a new program as an example, these are some questions you might need to work through to identify fiscal impact:

- How many FTE positions and what types of positions would it take to implement and operate a program that would be created by a bill?
- Would costs/revenue be affected evenly across time? What factors might change costs/revenues from year to year (e.g., aging population, immigration, growing prison population, economies of scale, fewer births, more competition)?
- Would there be onetime start-up costs?
- What would demand for the program be? Would the demand likely change over time? If so, what would cause that change? Would the change increase or decrease demand?
- How many people/entities would be subject to the program?
- Would there be a time lag before the program's full effects are felt?
- Would your agency be able to absorb any added workload requirements and expenditures?
- Are there provisions for expansion, contraction, or termination of the program?
- Would there be reasons that a program's costs/revenues would increase or decrease (e.g., population growth)?
- If a bill affected a tax or fee, how many taxpayers, sales, insurance policies, or other data items would be affected?
- What would be the elasticity of demand for a good in question with respect to price if affected by a bill? Would demand for a taxable item change significantly if the tax applied to it is changed? For example, a significant increase in tuition may reduce enrollment at an open-enrollment community college to the extent that net revenues from tuition actually would be less than before the tuition increase.
- Would there be an impact on matching fund and maintenance of level of effort requirements? For example, if the state reduced funding for Medicaid, it would find that the flow of federal dollars available to the state for Medicaid would be reduced by the federally determined federal/state match. A maintenance of level

requirement may mean that if the state's contribution to a particular project falls below a certain level, all contributions from other sources, such as Federal Funds, may be automatically withdrawn.

IMPORTANT AGENCY REMINDERS

- Agency estimates should exclude costs due to inflation.
- Agency estimates should only include primary/direct impacts; secondary/indirect impacts are excluded from fiscal note estimates.
- If an agency resubmits information that differs substantially from its original submission, the LBB will evaluate that information and use whichever submission is determined to be most accurate and reliable. The LBB is not obligated to use agency estimates of costs, impacts, caseloads, etc.
- Amended bills and committee substitutes will be uploaded to the Fiscal Notes System. For these bill versions, fiscal estimate timelines are short – the LBB typically needs agencies to respond within 12-24 hours.

PREPARING A FISCAL ESTIMATE

The explanations on this page and the next provide guidance on what information should be included when preparing a fiscal estimate. Each subsection on these two pages discusses a section included on a fiscal estimate worksheet within the web-based Fiscal Notes System (FNS). Following these two pages are the instructions on how to use the FNS.

BILL SUMMARY/FISCAL ANALYSIS

Include a brief summary of only the parts of the proposed legislation that would have a fiscal impact on the state or units of local government as compared to current law, regardless of other legislation that has passed or is under consideration. Do not summarize parts of the bill that would not have a fiscal impact.

IMPORTANT

Include Fiscal Impact summary information whether the fiscal estimate is created in a Paste-in Worksheet or a Worksheet with Detailed Tables. If the Worksheet with Detailed Tables is used, enter quantities/amounts in the appropriate tables.

FISCAL IMPACT

Provide an estimate of the fiscal impact the proposed legislation would have on the state. The estimate should cover a five-year period, beginning with the implementation date of the bill. Note that the implementation date may differ from the effective date of the bill, and there may be different implementation dates for various parts of the bill that would have fiscal impact. Even if an implementation date is not in the first fiscal year after passage of the bill nor the same as the effective date, the estimate should cover the time from September 1 of the upcoming fiscal year to five years from implementation.

Specify each article and/or section of the bill that would have a fiscal impact and provide an estimate for each part identified. The possible types of fiscal implications are costs, savings, revenue gains, and revenue losses. Costs and savings represent a change in expenditures, whereas revenue gains and losses represent a change in the state's revenue collections. Do not include costs that would result from inflation or secondary impacts. Estimated costs should reflect anticipated changes in outcomes, but not in prices. Costs should be compared to the current year budget amount shown in the Legislative Budget Estimates for the upcoming biennium.

If the bill would have a fiscal impact, identify the affected funds, and enter the estimated amounts separately for each fund. Use the fund number with the fund name. If the bill refers to a fund that has been abolished through fund consolidation, note this in the bill summary.

State clearly whether the bill authorizes the collection of fees, appropriates fees, whether the fees would recover costs, and whether the funds are federal or earned federal funds. Do not net revenue and cost measures from the same fund—show each separately.

Include as part of the fiscal impact any change in the number of full-time-equivalent positions that would occur as a result of the proposed legislation.

Provide information on the cost of personnel services, which should match the number of positions listed in the FTE table. If using the Worksheet with Detailed Tables, costs should also match those entered for Total Salaries and Wages under Other Expenses.

Identify other expenses such as professional services, travel, rent, other operating expenses, and equipment. Indicate the method of financing for each.

If including a statement that the fiscal impact would not be significant (i.e., could be absorbed using existing resources), provide the data upon which that assumption is made.

METHODOLOGY

List key assumptions used to develop an estimate. The level of detail should increase with the complexity of the calculation. For some estimates, only one or two sentences may be necessary to explain the methodology. For estimates that are more difficult to calculate, provide additional information about assumptions, data, methods, etc.

In estimating cost, important assumptions frequently must be made concerning agency policy. For instance, when a major program will be phased in, agency policy may be to use half of the first year for planning and to have full implementation occur in the second or third year after the implementation date. Please state this policy.

TECHNOLOGY IMPACT

If proposed legislation is likely to create administrative costs, specify the portion of those costs attributable to an agency's technology budget.

LOCAL GOVERNMENT

Identify articles and sections of the bill that would have a fiscal impact on units of local government. Explain what actions local governments would have to take to implement provisions of the bill and provide estimates of the resulting costs or savings and increased or decreased revenue from state aid or local sources. Include a list of local government sources used for obtaining this fiscal impact information, if applicable.

Local Government Impact may be presented as text only. There are also standard local government fiscal impact statements available in the FNS.

NOTE

Include explanations of Methodology, Technology Impact, and Local Government Impact whether the fiscal estimate is created in a Paste-in Worksheet or a Worksheet with Detailed Tables.

INTRODUCTION TO THE FISCAL NOTES SYSTEM

These instructions are written for agency users of the Fiscal Notes System (FNS).

CONTACTING THE FNS HELP DESK

The LBB supports an FNS pager/hotline that is monitored 24 hours a day, 7 days a week, during legislative sessions. To reach the pager/hotline, call 512-936-4033. If your call is not answered, leave a message and an LBB staff member will call you back shortly.

The LBB responds to emails about FNS during normal work hours (Monday through Friday, 8 am to 5 pm). Send emails to lbb.applications@lbb.texas.gov.

OBTAINING A USERNAME AND PASSWORD

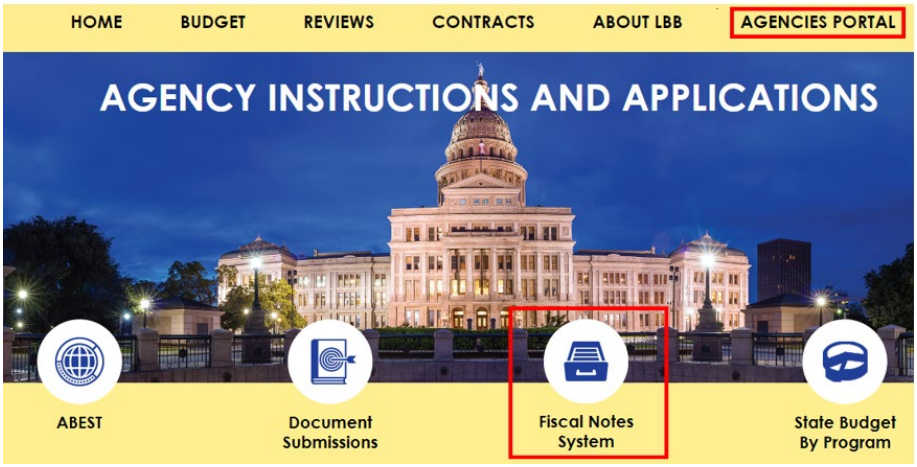
You must have a username and password to access the FNS. Even if you have access to other LBB applications such as the Automated Budget and Evaluation System of Texas (ABEST), you specifically need to request access to the FNS to be able to log in.

To request a username and password to the FNS, please fill out a logon request form here: https://loginreqagy.lbb.texas.gov/.

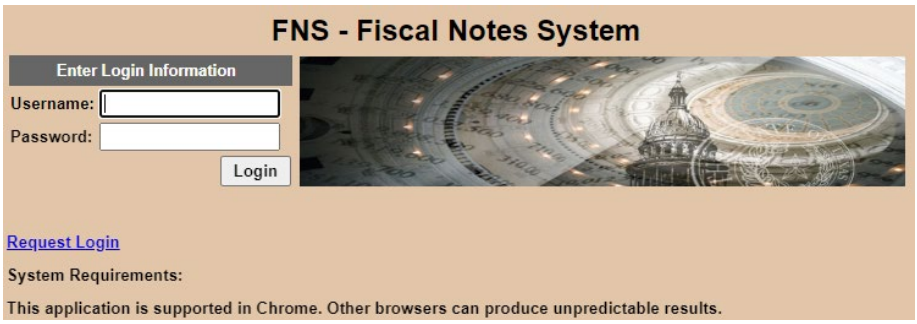
Select "FNS (Fiscal Notes System)" in the "Access Needed for" field. You should receive your FNS username and password within one business day.

LOGGING IN

Once you have your FNS username and password, you may log in here: http://fns.lbb.texas.gov/. You can also access the FNS from the LBB's website by clicking Agencies Portal and then Fiscal Notes System as shown below.

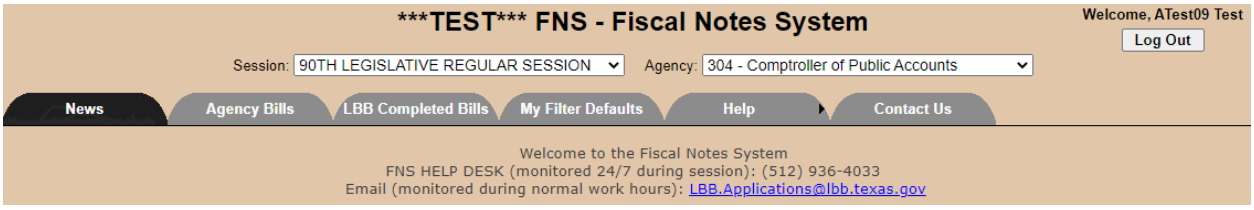


The login screen appears, as shown below. Enter your username and password and click Login. Note that the FNS may not work with web browsers other than Chrome.



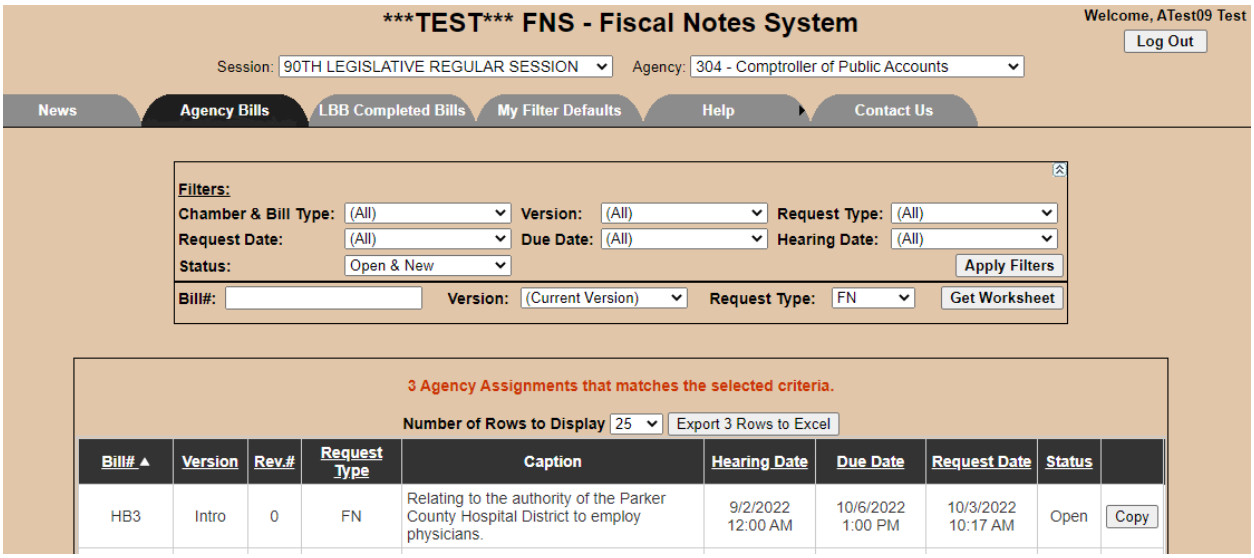
VIEWING THE NEWS SCREEN

The **News** screen is the first screen that appears after you log into the FNS.



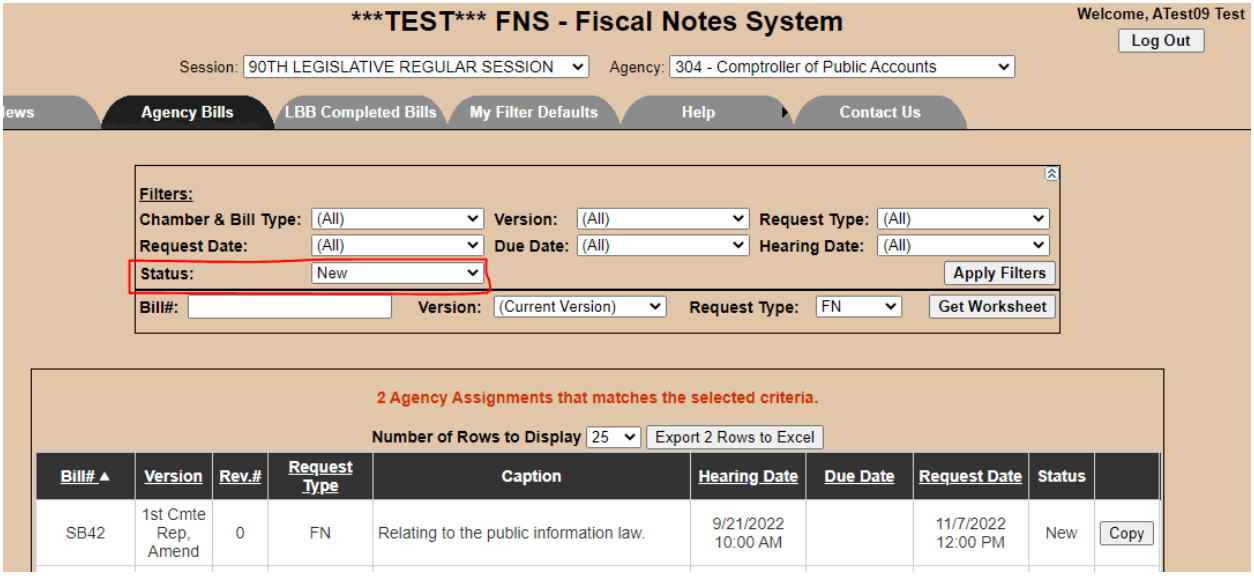
VIEWING AGENCY BILLS

To view a list of your agency assignments, click the **Agency Bills** tab. By default, the screen lists all new and open fiscal note assignments for the current stage, as shown below. You can also export the list to Excel.



APPLYING A TEMPORARY FILTER

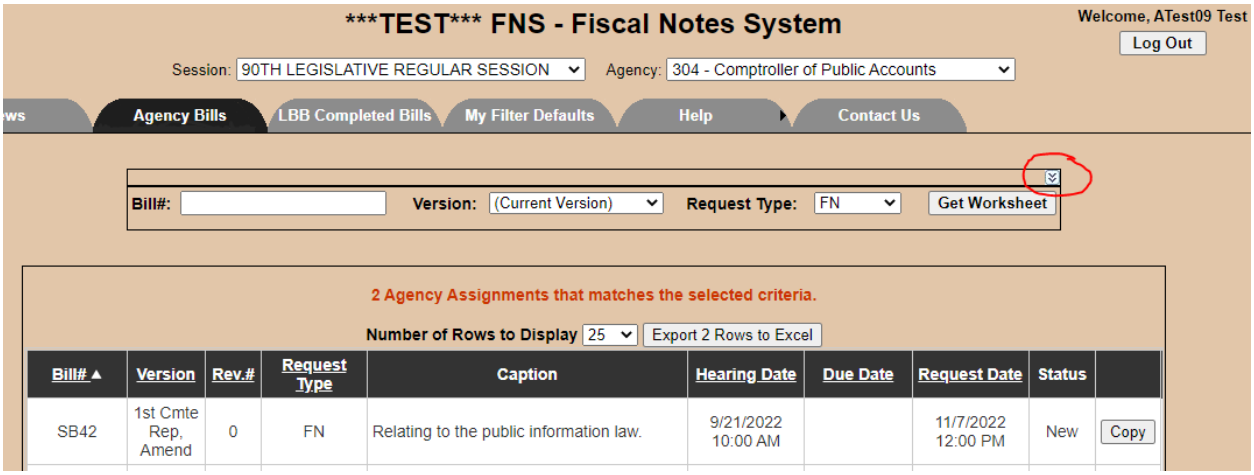
To change the list of assignments, you may apply a temporary filter. For example, to see only your new assignments, change the option in the Status field to New, as shown below, and click **Apply Filters.** Only new assignments appear.



When you apply filters on the Agency Bills tab, the filters remain in place only until you log out. When you log back in, the default filters override any filters you set on the Agency Bills tab. You may change your filter defaults by selecting the **My Filter Defaults** tab (instructions to follow).

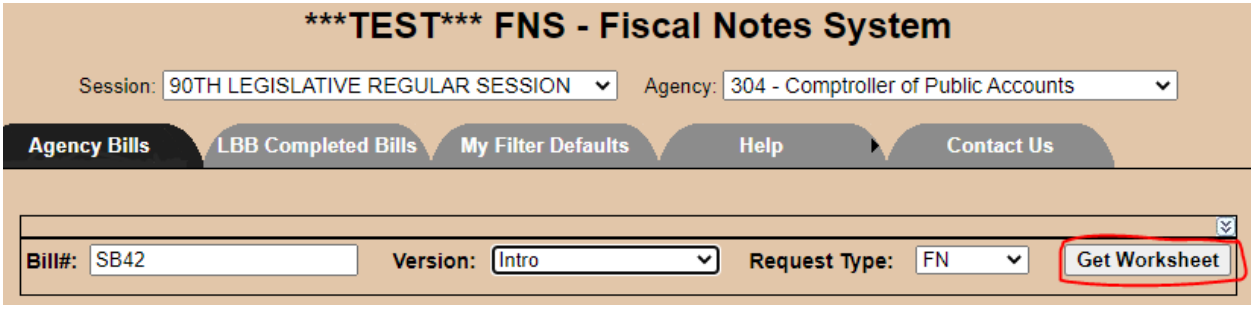
VIEWING OR HIDING FILTERS

You may view or hide filters by clicking the small arrows in the upper right corner of the filters box, as shown below.

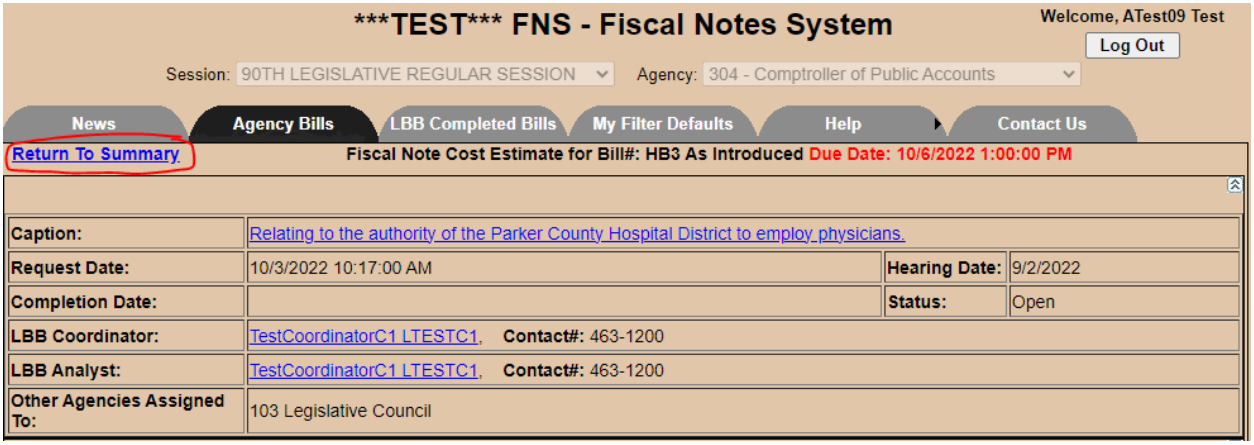


SEARCHING FOR A BILL

Below the filters box is a search box. Enter a bill number, select a version and request type, and click **Get Worksheet** to view a fiscal note or other request type, as shown below.

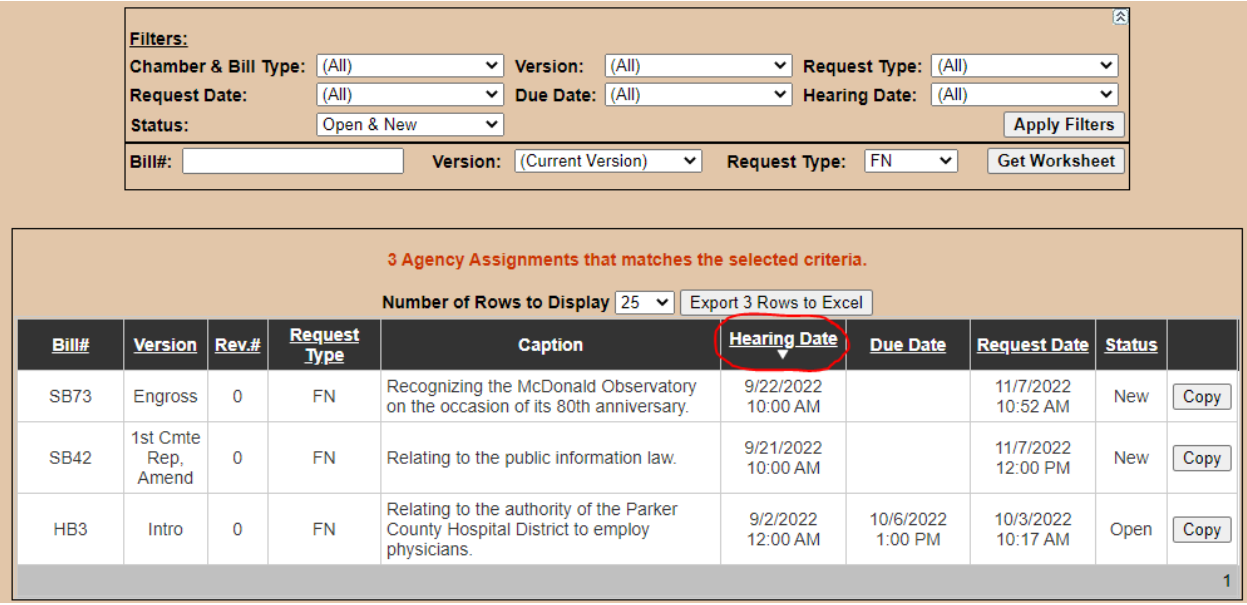


Click **Return to Summary** to return to the list of bills, as shown below.



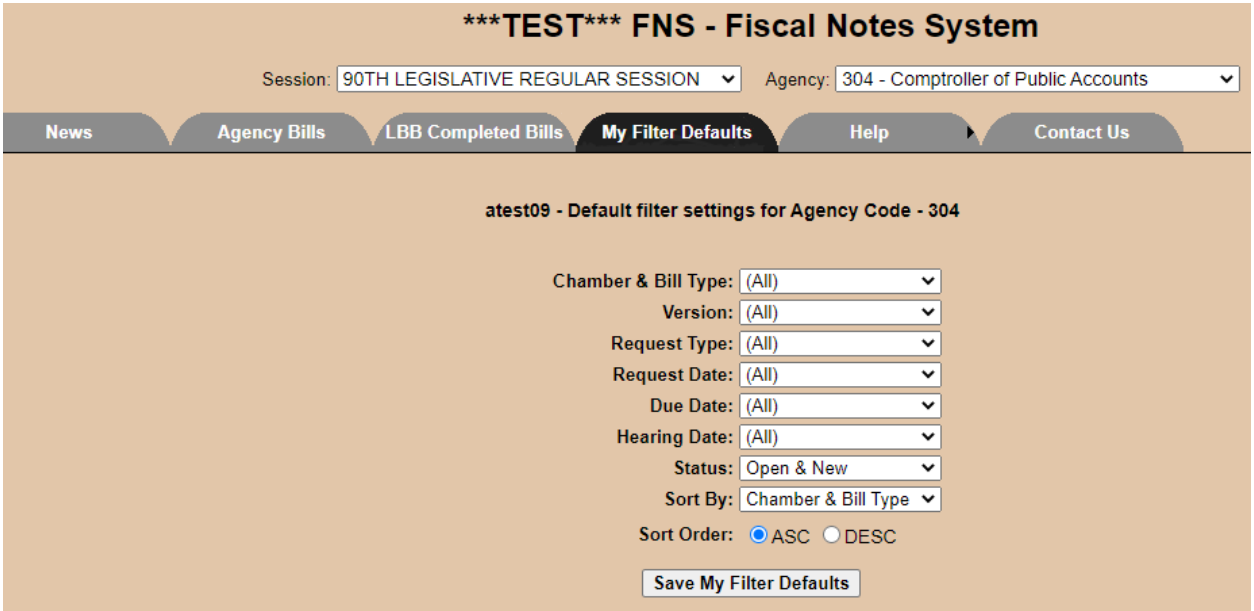
SORTING THE BILL LISTING

To change the order in which bills are sorted, click a column header with underlining, as shown below. An arrow indicates which column is the sorting column and whether the sort order is ascending or descending.



CHANGING MY FILTER DEFAULTS

To change your default filters, click the **My Filter Defaults** tab, as shown below.

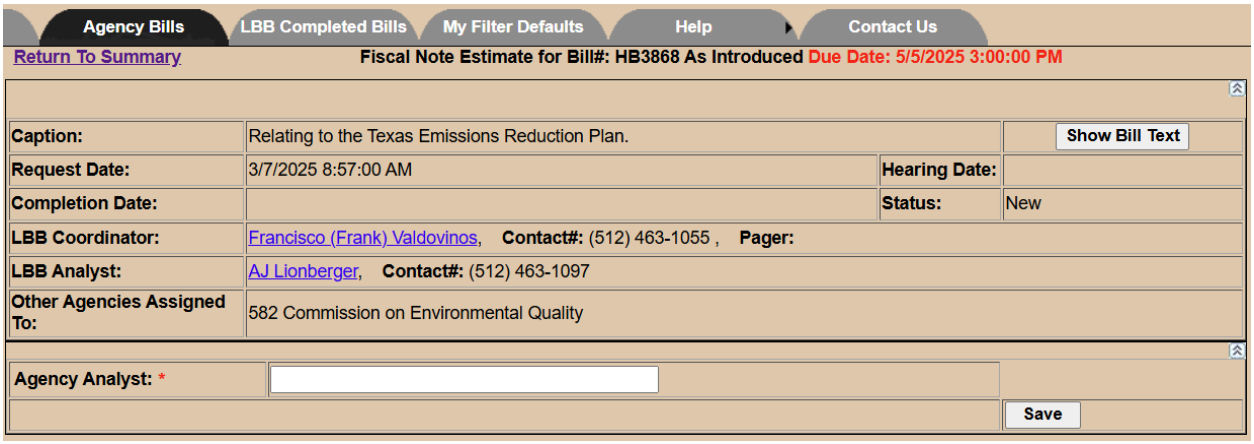


Each filter has a drop-down list. Select the filters you want to be the defaults and click **Save My Filter Defaults**.

When you log into the FNS and click either the **Agency Bills** or **LBB Completed Bills** tab, bills appear according to your current filter defaults.

WORKING ON FISCAL NOTE WORKSHEETS

To view a fiscal note worksheet for a bill, *double click* anywhere on the bill on the **Agency Bills** summary screen. The worksheet for the bill appears as shown below.

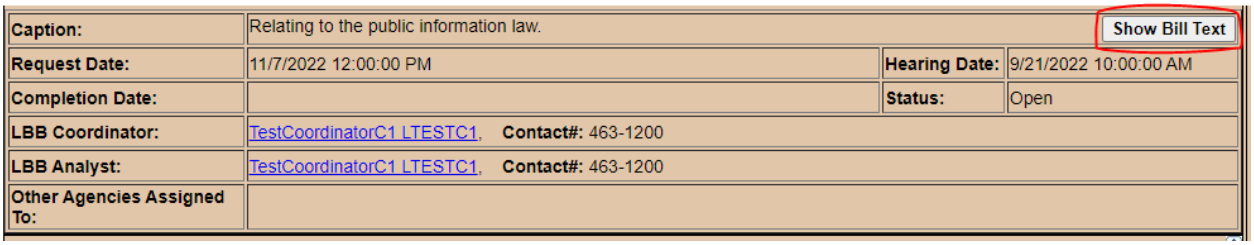


NOTE

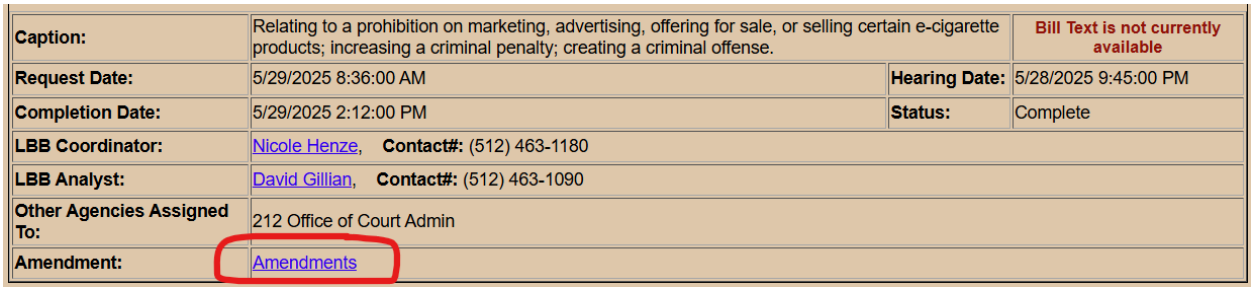
If another user is working on a worksheet, a message appears below the bill number and above the caption stating "This bill is currently being edited by [username]. Hence you can only view the data." Worksheets and impact statements may only be worked on by one user at a time.

The heading indicates the bill number and version. If a requested due date has been set, it appears after the heading in red.

To view the full text of the bill, click the **Show Bill Text** button, as shown below. The text opens in a separate tab or, if it is a committee substitute or committee amended version of a bill, downloads as a PDF file.

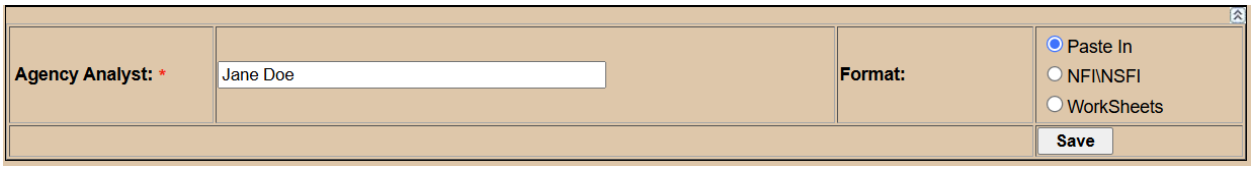


Fiscal note worksheets for engrossed bills and bills that have passed the second house/chamber have a link to the bill's Amendments page on Texas Legislature Online where floor amendments can be viewed.



Click the blue LBB Coordinator or LBB Analyst name to open an email from you to them in your default email application.

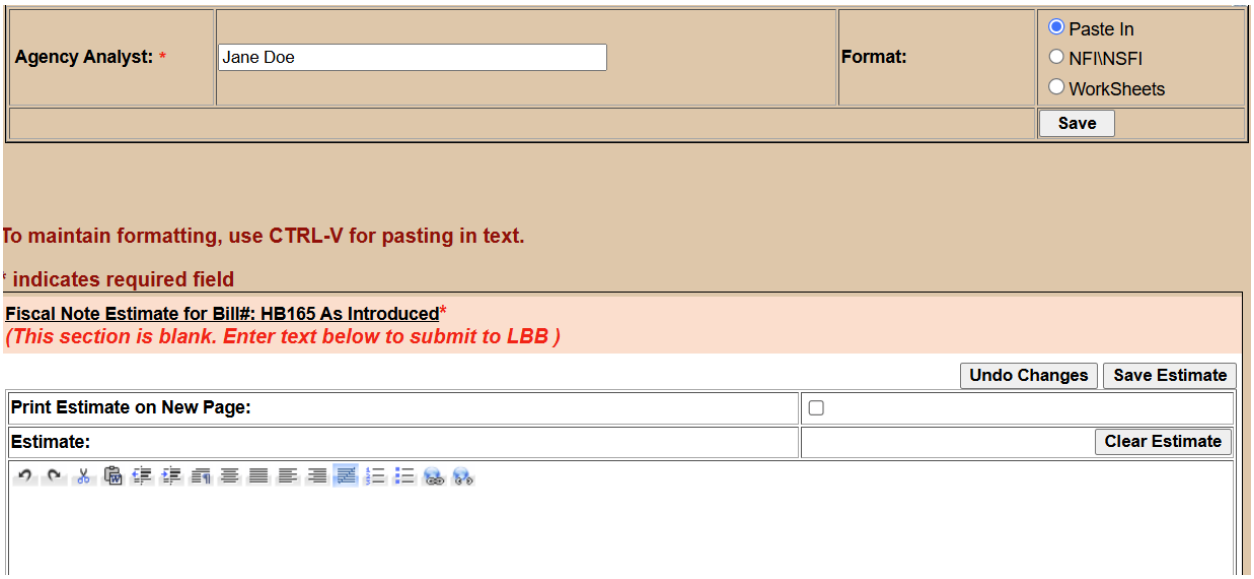
When working on a fiscal note worksheet, the agency analyst should enter his or her name in the **Agency Analyst** field, select a format (see below for descriptions), and click **Save**, as shown below.



Note that each format allows you to click a checkbox that prints that section of the fiscal note on a new page.

CREATING A PASTE IN WORKSHEET

Select the **Paste In** format and click **Save** to open an area where you can paste copied text or enter new text, as shown below. Use the icons for formatting assistance.



Text copied from Word or Excel should retain its formatting.

Click **Save Estimate** to save your changes. Click **Undo Changes** to discard all changes since the last save. Check the box to print the estimate on a new page.

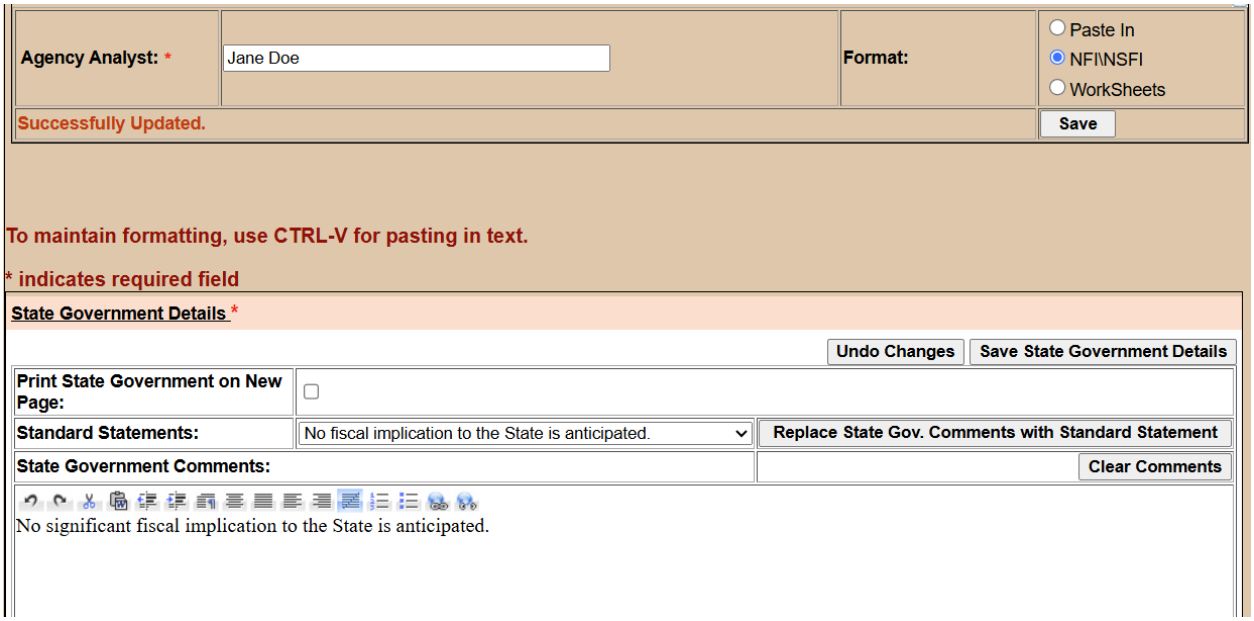
IMPORTANT

The Fiscal Notes System times out after 30 minutes. Click Save frequently to avoid losing any unsaved data.

Clicking **Print Preview** at the bottom of the screen allows you to review the content as it will be seen by the LBB analyst on a new screen. Click **Return** on that screen to return to the worksheet screen to make changes. Click **Print** on the Print Review screen to print your fiscal note.

CREATING AN NFI/NSFI WORKSHEET

If a bill has no fiscal impact (NFI) or no significant fiscal impact (NSFI) to the State, select **NFI/NSFI** and click **Save** to open an NFI/NSFI worksheet for state government, as shown below.



"No significant fiscal implication to the State is anticipated" is the standard statement selected by default when you choose NFI/NSFI. There is also a standard statement that reads "No fiscal implication to the State is anticipated."

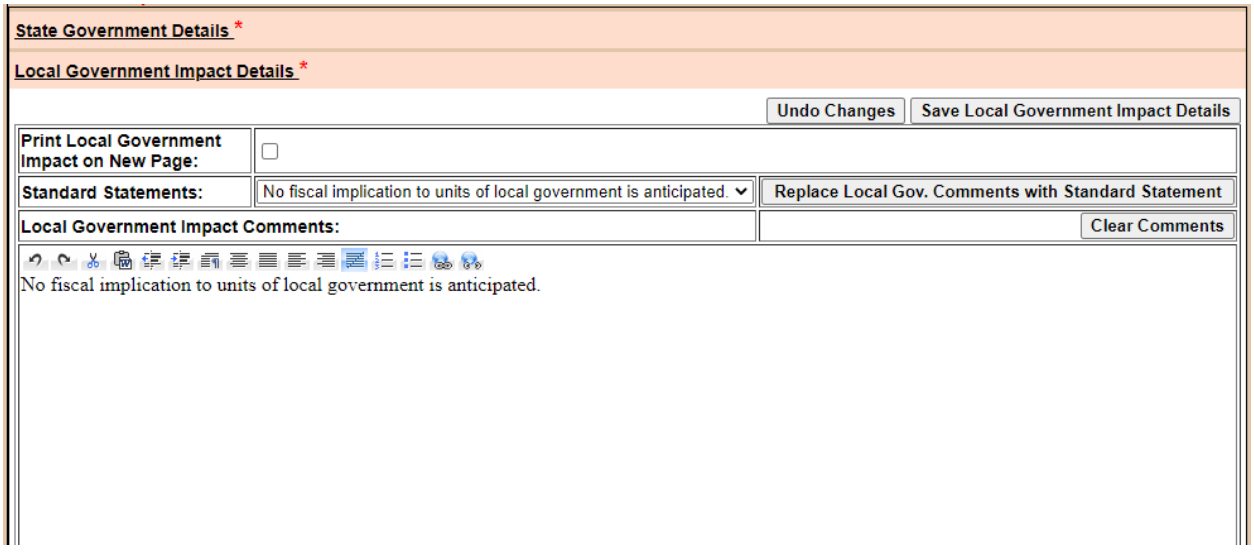
You may enter or paste comments in the **State Government Comments** field, using the icons to help with formatting. Click **Save State Government Details** to save. Click **Undo Changes** to discard all changes since the last save.

IMPORTANT

The Fiscal Notes System times out after 30 minutes. Click Save frequently to avoid losing any unsaved data.

Click **Replace State Gov. Comments with Standard Statement** to change a saved statement.

If a bill has no fiscal impact on the state but may impact local government, click **Local Government Impact Details** to open a local government worksheet, as shown below. The local government worksheet operates the same as the state government worksheet described above.



CREATING WORKSHEETS WITH DETAILED TABLES

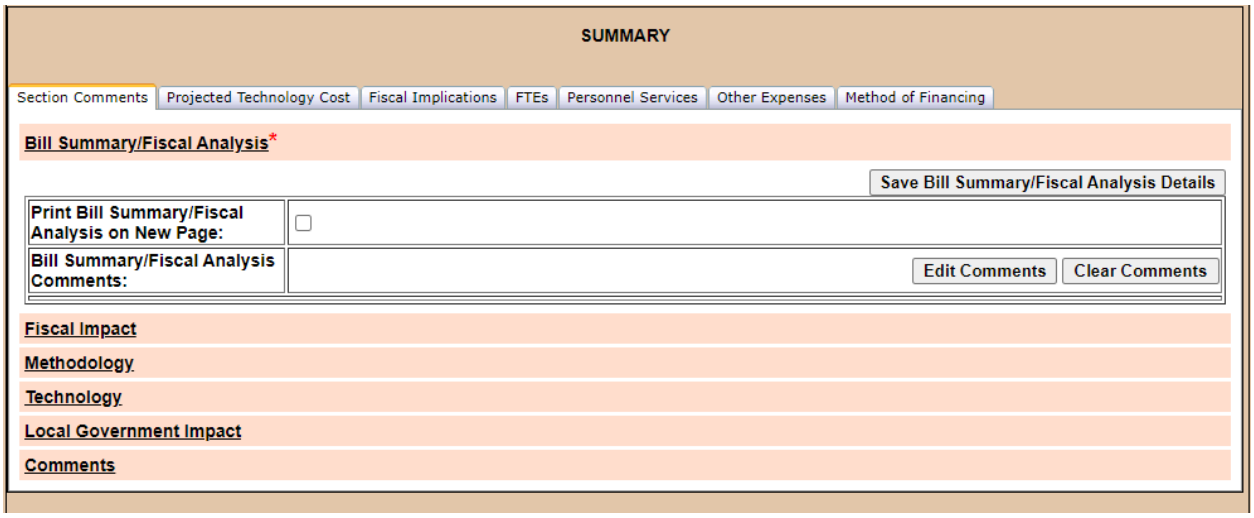
To create a worksheet with detailed tables for a bill, select the format **Worksheets**, as shown below, and click **Save**.



Note that you may enter the starting fiscal year and the number of fiscal years to appear in the worksheet. The starting year may not be earlier than the current year; the default is the first year of the current biennium.

You may enter between 5 to 10 years on your worksheet. Five years is the minimum, unless the impact starts in the current fiscal year, in which case you should show the current fiscal year's impact plus five years into the future.

Clicking **Save** shows a tabbed Summary field appears, as shown below.

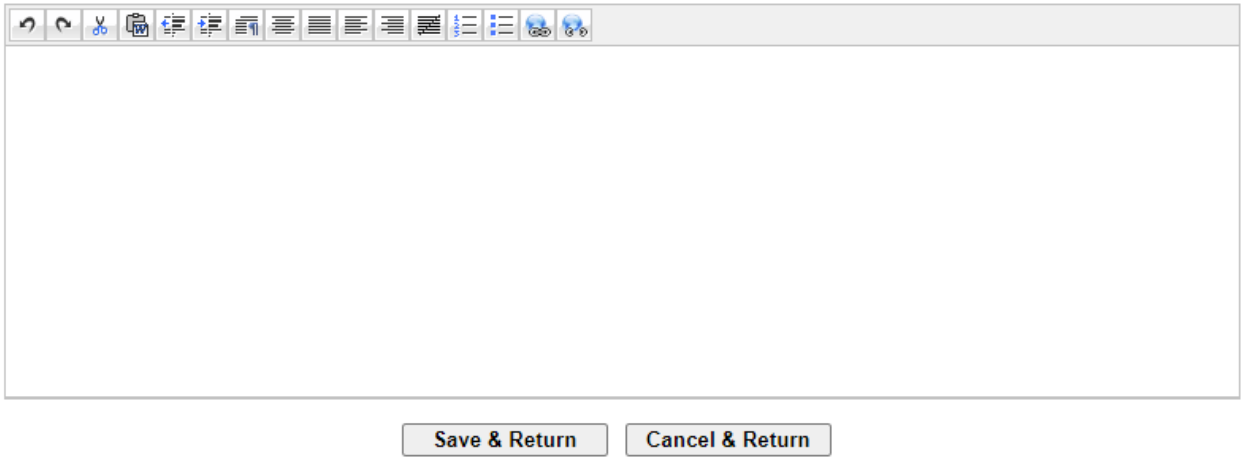


IMPORTANT

The Fiscal Notes System times out after 30 minutes. Click Save frequently to avoid losing any unsaved data.

ENTERING SECTION COMMENTS

Under the **Section Comments** tab, click the underlined sections to enter and save text comments of various types. For each selected section, click **Edit Comments** to open a window where you can enter and format text and save and return (or cancel changes and return), as shown below.

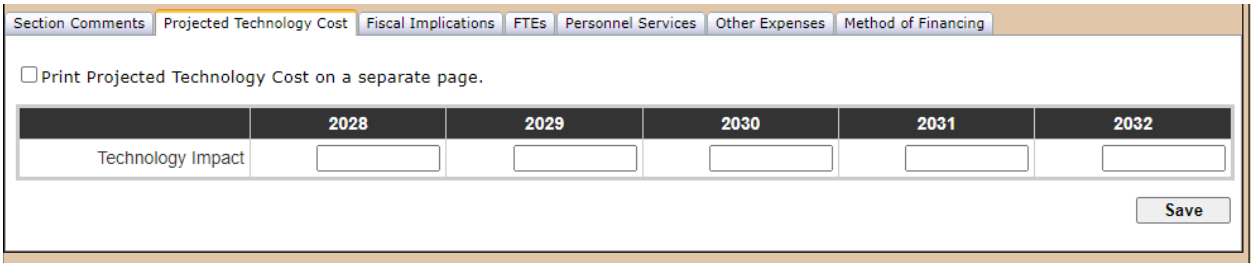


Check the checkbox to print the selected section on a new page.

Click Save (Section Name) Details to save.

ENTERING PROJECTED TECHNOLOGY COST

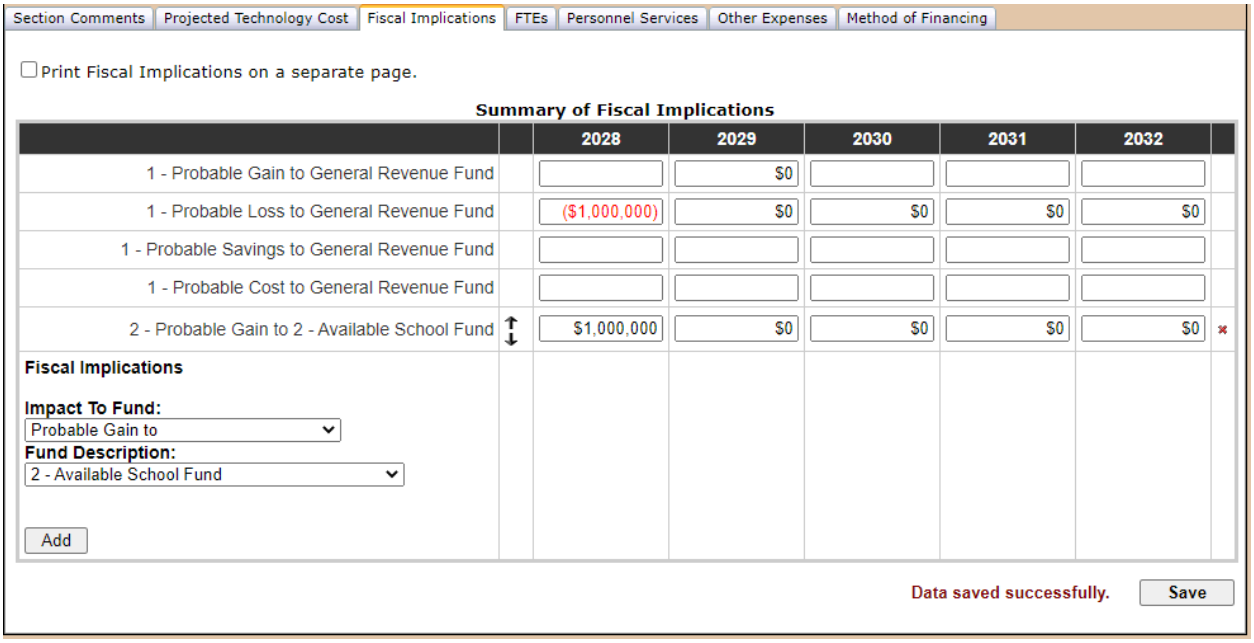
Clicking the **Projected Technology Cost** tab opens a table for data for each year displayed, as shown below.



Click the checkbox to print the section on a new page.

ENTERING FISCAL IMPLICATIONS

Click the **Fiscal Implications** tab to enter probable gains, losses, savings, and costs to the General Revenue fund and other funds that you may add, as shown below.



In the example above, 2 - Available School Fund was added manually. Note the up and down arrows for sequencing multiple added funds. To delete a fund that was manually added, click the small red X to the right of the row.

Losses and costs may be entered without entering a minus sign or parentheses. When saved, those numbers appear in red and in parentheses to denote negative amounts, as shown above.

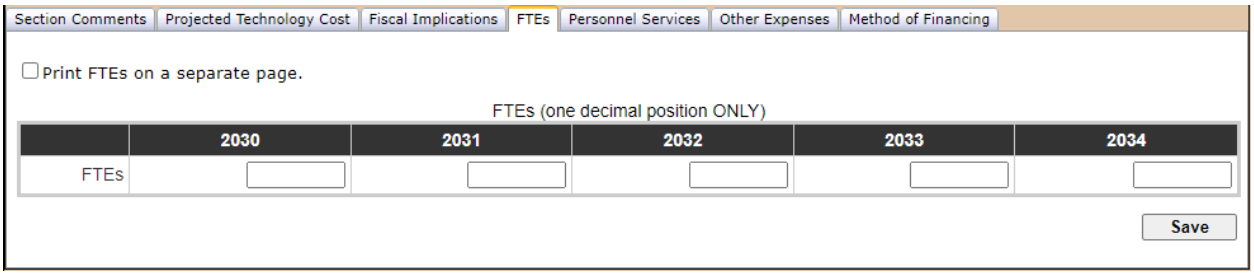
Enter dollars as whole numbers. Dollar signs and commas do not need to be entered.

Click the checkbox to print the section on a new page.

ENTERING FTE CHANGES

Click the **FTEs** tab to enter the number of FTEs affected by the bill. Enter negative numbers either by preceding them with a hyphen/minus sign or putting them in parentheses. Clicking **Save** displays negative numbers in parentheses in red type.

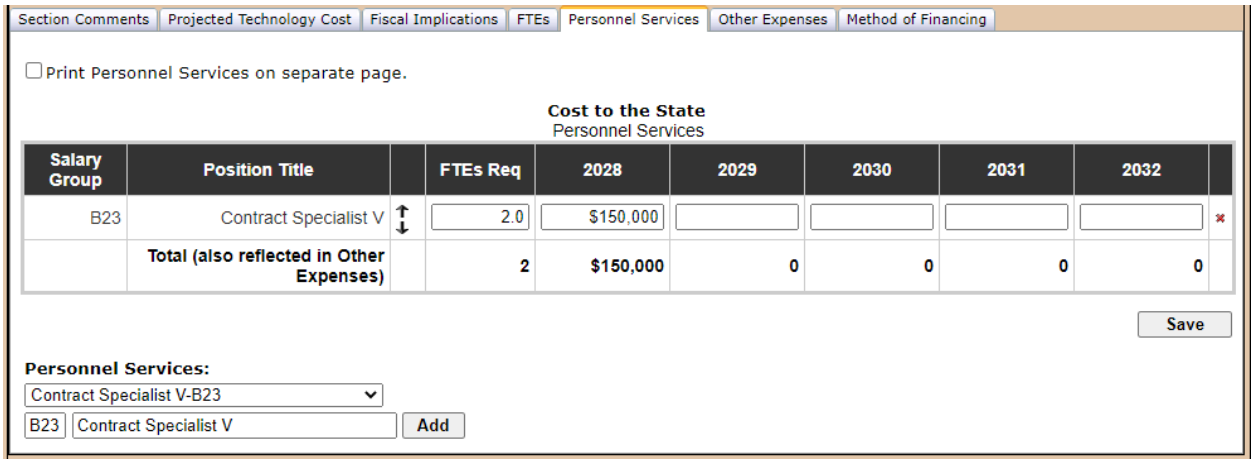
Note that FTEs may only show one decimal position.



Click the checkbox to print this section on a new page.

ENTERING PERSONNEL SERVICES

Click the **Personnel Services** tab to enter position titles, number of positions, and costs for each year, as shown below.



First, select a position title from the Personnel Services drop-down list and click **Add**. The salary group and position title automatically appear in the table.

Enter the number of FTEs requested.

Enter the cost to the state for each year shown and click **Save**. Note that the amounts entered here also appear on the next tab, **Other Expenses**, as Total Salaries and Wages.

Repeat if there are additional position titles to add.

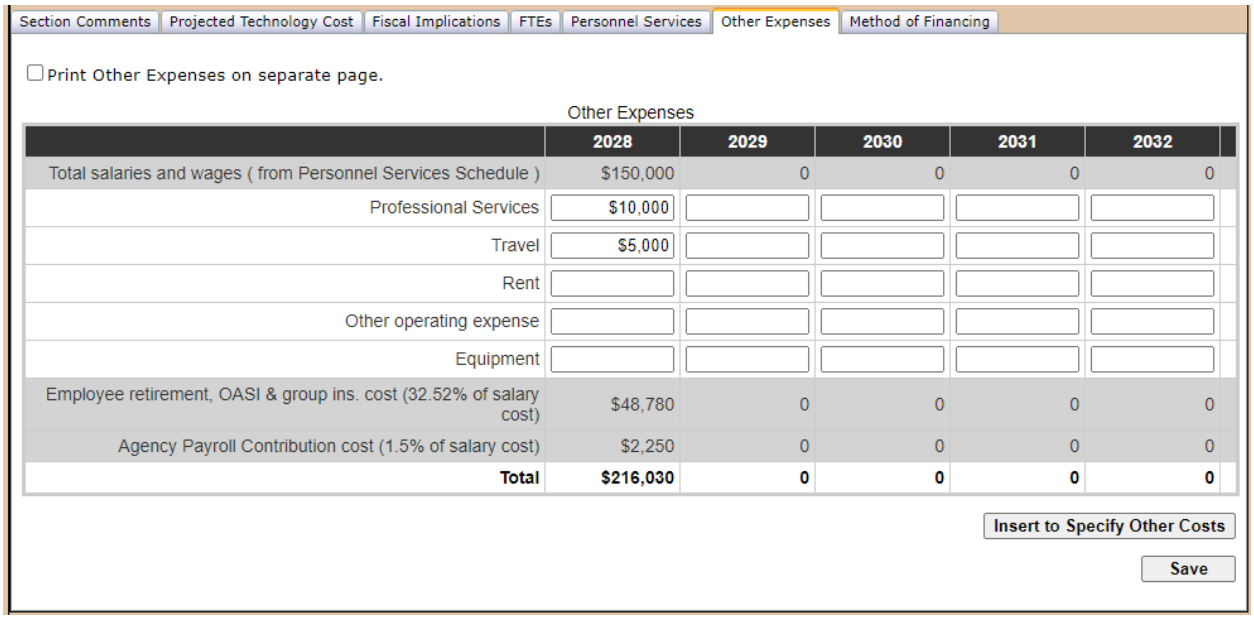
Click the checkbox to print this section on a new page.

ENTERING OTHER EXPENSES

Click the **Other Expenses** tab to enter other expenses related to the bill, as shown below.

Note that benefits, which appear grayed out at the bottom of the table, are calculated automatically according to the stated formula.

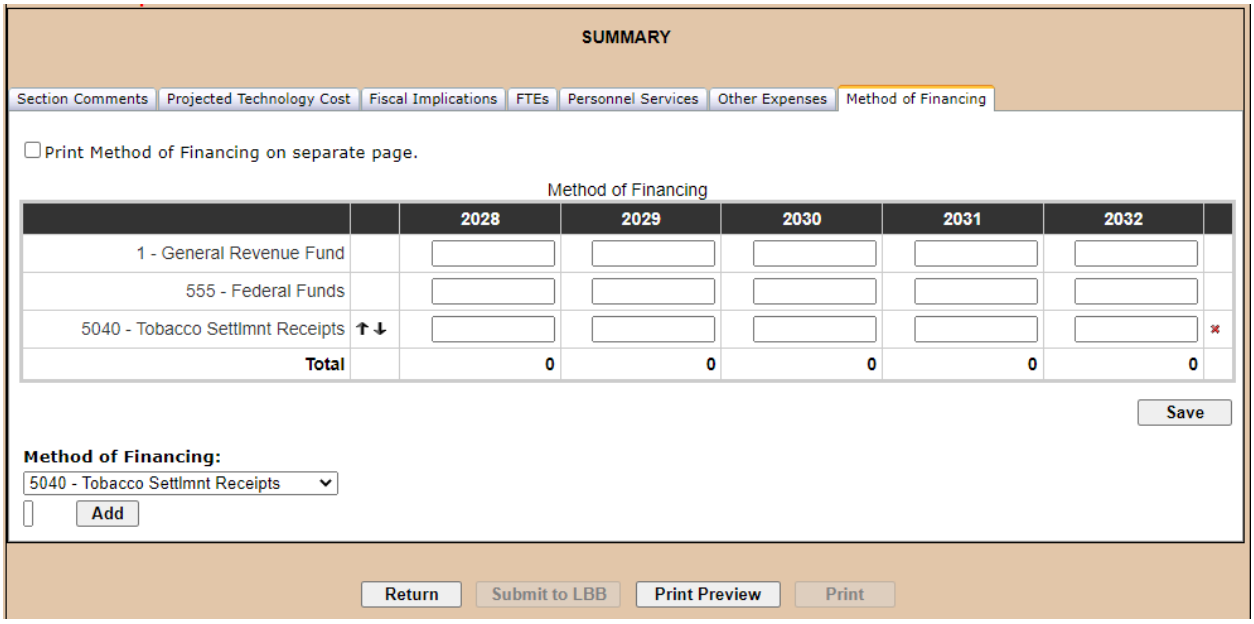
Click **Save** to save your data.



Click the checkbox to print this section on a new page.

ENTERING METHOD OF FINANCING DATA

Click the **Method of Financing** tab to enter amounts for each MOF code displayed, as shown below.



The General Revenue and 555 Federal Funds MOFs appear by default. To add other MOFs, select from the drop-down list and click **Add**. Click **Save** to save your data.

Click the checkbox to print this section on a new page.

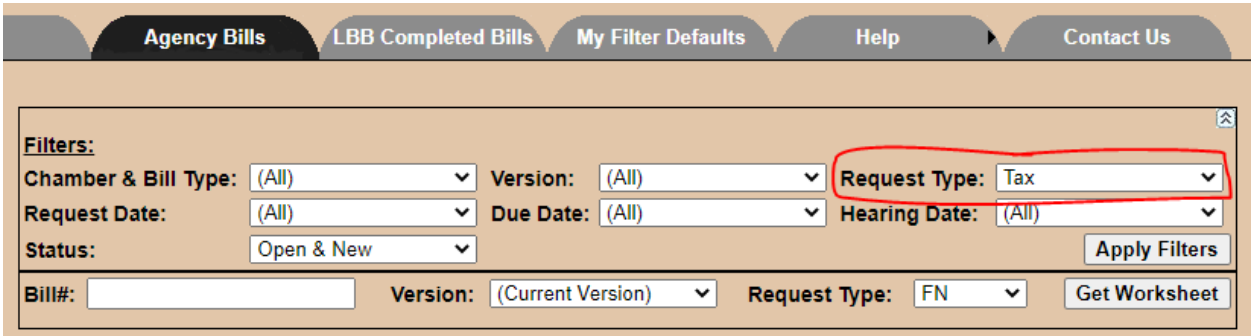
To view the entire note, click **Print Preview** below the Summary box.

WORKING ON IMPACT STATEMENT WORKSHEETS

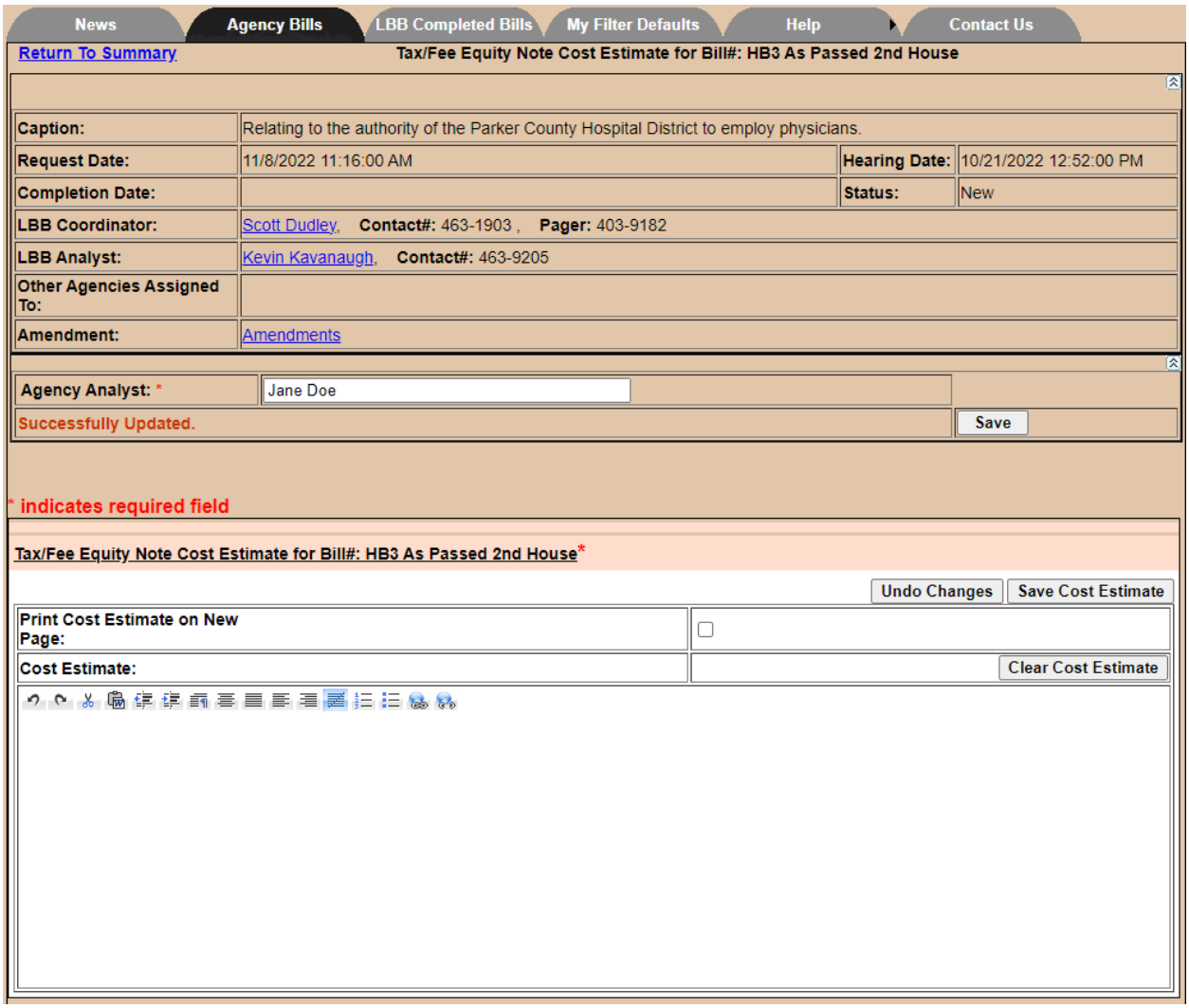
Several state agencies create special types of impact statements related to bills. These include:

- actuarial impact statements by the Pension Review Board;
- supplemental information regarding economic effects of tax changes by the Comptroller of Public Accounts; and
- water development policy impact statements by the Texas Water Development Board and Texas Commission on Environmental Quality.

To find these statements, on the **Agency Bills** tab, click the filter for **Request Type**, and select the type, as shown below.



A list of statements of the type selected will appear. Double-click on one to view it and enter the agency analyst's name and click **Save** to open a worksheet, as shown below.

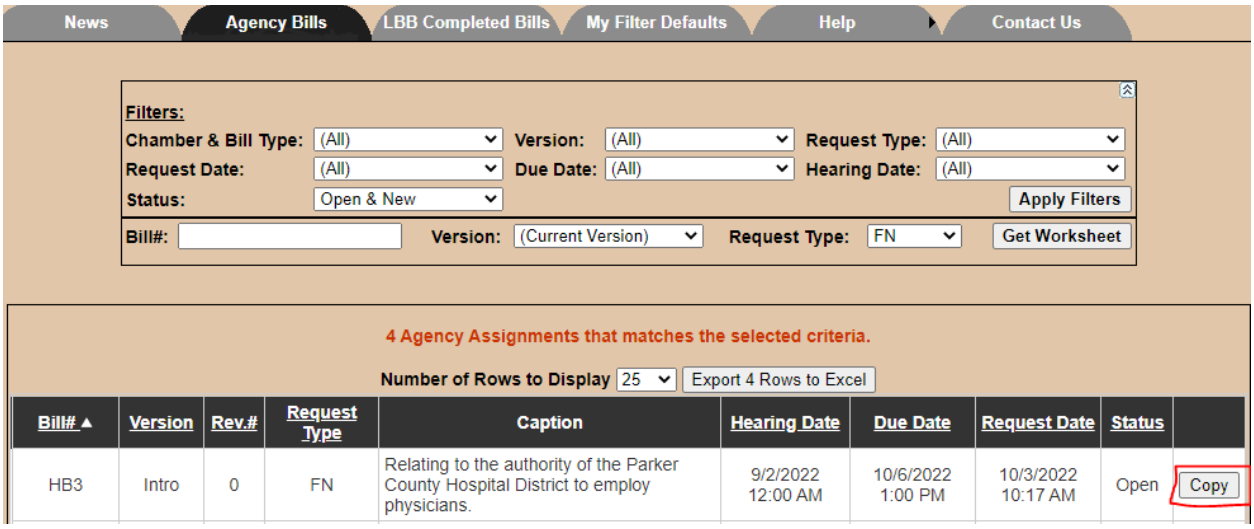


The impact statement worksheet works exactly the same as a Paste In worksheet.

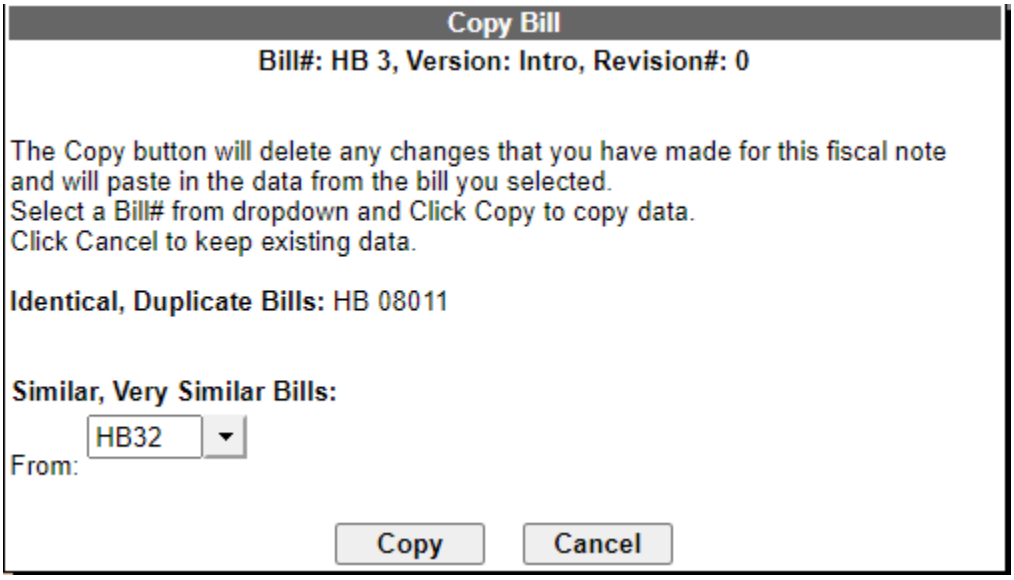
Click the checkbox to print this section on a new page.

COPYING A FISCAL NOTE OR IMPACT STATEMENT WORKSHEET

As the session progresses, you may find that you need the same data in multiple estimates (e.g., for duplicate bills or different versions of a bill with identical impacts). If you have completed an estimate, you can copy the contents of that estimate to another bill. From the **Agency Bills** tab, find the row for the bill to which you want copy and click the **Copy** button, as shown below.



A screen will display the bill number for which you are seeking to copy an estimate, any identical or similar bills based on information from Texas Legislature Online, and a drop-down list of completed estimates will appear. Select the bill with the completed estimate from which you want to copy and click **Copy**.



SUBMITTING A FISCAL NOTE OR IMPACT STATEMENT

You must save your data and click **Print Preview** at the bottom of the screen before you can submit your fiscal note or impact statement to the LBB. Clicking **Print Preview** enables you to view your note or statement in a new window as it will appear to an LBB analyst. Click **Return** to make revisions.

When you are satisfied with the content and appearance of your note or statement, click **Print** to print a copy of the note or statement for yourself, if desired.

Click **Submit to LBB** to submit your note or statement to the Legislative Budget Board.

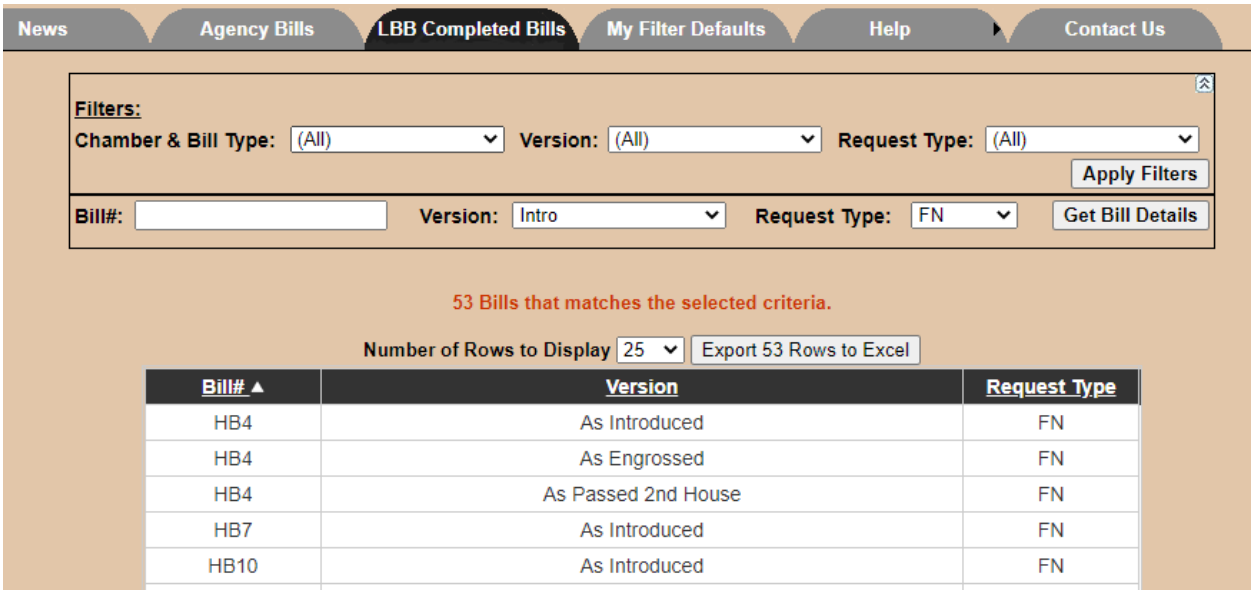


To revise a submitted worksheet, LBB staff will need to reopen the worksheet. Contact the fiscal note coordinator for the bill in question.

VIEWING LBB COMPLETED BILLS

The **LBB Completed Bills** tab enables agency users to view bills submitted to the LBB that have been completed by the LBB and posted. Completed bills are read-only and may not be revised.

You may filter, search, and sort as you did on the **Agency Bills** tab.

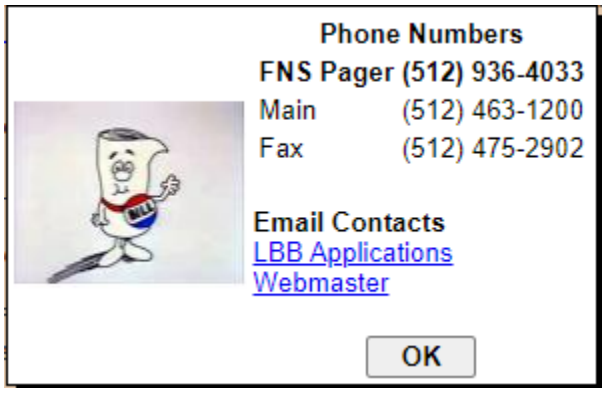


ACCESSING HELP

The **Help** tab provides you with access to the Guide to Fiscal Notes Instructions for Texas State Agencies (this very document).

HOW TO CONTACT US

The **Contact Us** tab opens a small pop-up window with the LBB's contact information. Click **OK** to close the window.



If you click the **LBB Applications** link, your email application opens an email from your address to the LBB applications webmaster. This inbox is monitored Monday through Friday during normal business hours. For after-hours assistance, call the FNS pager/hotline.

The **Webmaster** link opens an email from you to the LBB webmaster if you are having problems with the LBB's website.