



## Fiscal Estimate Narratives

DOT 12/8/2011

LRB Number	11-2127/1	Introduction Number	AB-0400	Estimate Type	Original
<b>Description</b> State agency fiscal and operations reports and quarterly hearings of the Joint Legislative Audit Committee					

### Assumptions Used in Arriving at Fiscal Estimate

This bill would require all executive and judicial branch state agencies to submit a report on their fiscal condition and operations to the Joint Legislative Audit Committee each year. The report is to include:

- The agency's fiscal condition and operational health
- An accounting of all agency expenditures exceeding \$100
- The number of persons employed by the agency
- Aggregate payroll data
- A list of all programs administered by the agency, including an explanation of each and the statutory reference.
- Data on employee salary growth and benefit costs.

State agencies would receive a 15 business day notice of its scheduled appearance before the committee.

The majority of the information that would be required under this bill is already available from a number of sources. The Department of Transportation (DOT) currently provides the Department of Administration (DOA) fiscal and operational information for inclusion in Wisconsin's Comprehensive Annual Financial Report (CAFR) and Annual Fiscal Report (AFR). The CAFR contains the state's financial statements prepared in accordance with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board. The CAFR reports on the state's activities and balances for each fiscal year and contains a section that provides a comparison of period budget and actual expenses. The AFR is a report of financial data and fiscal balances presented on a budgetary basis. DOT would propose using the AFR to detail the Department's fiscal condition and operational health. Because the AFR reports on prior fiscal year information, if DOT were to be required to provide current information, each appropriation balance would need to be totaled from WISMART, assets and liabilities calculated, and fund balances determined. This could take a number of weeks to complete.

The Department will routinely have thousands of expenditures exceeding \$100. Providing an account of these expenditures would create a very large and cumbersome document. DOA has established a website allowing all agency expenditures over \$100 to be searchable. DOT would propose using this website to provide the account of DOT expenditures over \$100.

The number of people employed by the agency, payroll data, and data on employee salary growth and benefit costs could be calculated within the 15-day notice by existing staff. Creating a list of programs administered by DOT along with an explanation and statutory reference for each would take staff a considerable amount of time to put together. However, once the list was made, updates to the list when programs are added, modified, or deleted, would become routine.

### Long-Range Fiscal Implications

Ongoing costs would be minimal. The reporting requirements would be fulfilled by existing staff.

## Fiscal Estimate Worksheet - 2011 Session

Detailed Estimate of Annual Fiscal Effect

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> 11-2127/1	<b>Introduction Number</b> AB-0400	
<b>Description</b> State agency fiscal and operations reports and quarterly hearings of the Joint Legislative Audit Committee		
<b>I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):</b>  Reporting requirements would be fulfilled by existing staff using existing data sources.		
<b>II. Annualized Costs:</b>	<b>Annualized Fiscal Impact on funds from:</b>	
	Increased Costs	Decreased Costs
<b>A. State Costs by Category</b>		
State Operations - Salaries and Fringes	\$	\$
(FTE Position Changes)	(0.0 FTE)	(-0.0 FTE)
State Operations - Other Costs		
Local Assistance		
Aids to Individuals or Organizations		
<b>TOTAL State Costs by Category</b>	<b>\$</b>	<b>\$</b>
<b>B. State Costs by Source of Funds</b>		
GPR		
FED		
PRO/PRS		
SEG/SEG-S		
<b>III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)</b>		
	Increased Rev	Decreased Rev
GPR Taxes	\$	\$
GPR Earned		
FED		
PRO/PRS		
SEG/SEG-S		
<b>TOTAL State Revenues</b>	<b>\$</b>	<b>\$</b>
<b>NET ANNUALIZED FISCAL IMPACT</b>		
	<u>State</u>	<u>Local</u>
NET CHANGE IN COSTS	\$	\$
NET CHANGE IN REVENUE	\$	\$
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