

Fiscal Estimate - 2017 Session

Original
 Updated
 Corrected
 Supplemental

LRB Number 17-3840/1	Introduction Number AB-0426
------------------------------------	---

Description
 submission of base budget review reports by state agencies, the legislature, and the courts

Fiscal Effect

State:

No State Fiscal Effect
 Indeterminate

<input type="checkbox"/> Increase Existing Appropriations <input type="checkbox"/> Decrease Existing Appropriations <input type="checkbox"/> Create New Appropriations	<input type="checkbox"/> Increase Existing Revenues <input type="checkbox"/> Decrease Existing Revenues	<input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Decrease Costs
--	--	---

Local:

No Local Government Costs
 Indeterminate

1. <input type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	3. <input type="checkbox"/> Increase Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	5. Types of Local Government Units Affected <input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities <input type="checkbox"/> Counties <input type="checkbox"/> Others <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts
--	--	--

Fund Sources Affected	Affected Ch. 20 Appropriations
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS	

Agency/Prepared By	Authorized Signature	Date
DCF/ Megan Stritchko (608) 422-6343	Kim Swissdorf (608) 422-6351	7/11/2017

Fiscal Estimate Narratives

DCF 7/11/2017

LRB Number	17-3840/1	Introduction Number	AB-0426	Estimate Type	Original
Description					
submission of base budget review reports by state agencies, the legislature, and the courts					

Assumptions Used in Arriving at Fiscal Estimate

This bill requires that every state agency, the legislature, and the courts, submit a base budget review report once every third biennium. Reports must be included with state agency budget requests and submitted to the Department of Administration and the Legislative Fiscal Bureau by September 15 of the even-numbered year in which an agency is required to prepare a base budget review report. The biennia in which a state agency must submit a base budget review report is assigned by the Secretary of the Department of Administration (DOA) according to a cycle that is then repeated in succeeding biennia.

Under the bill, the base budget review report must include a description of each programmatic activity of the agency and provide an accounting, by fund source, of expenditures for the prior three fiscal years and for the last two quarters of each of the prior three fiscal years, for each programmatic activity. The DOA Secretary must develop categories for state agencies to use in organizing the required expenditure information.

The compilation of programmatic activity information and expenditure data for the entire agency would increase the workload of DCF Finance, Budget, and programmatic staff in the biennia in which a base budget review report is required. The fiscal effect of this increased workload is indeterminate and would be based on the programmatic activities used and on the categories for which DCF must organize the required information, as developed by the DOA Secretary. Assuming that the expenditure information categories developed by DOA align closely with the existing information managed in the enterprise-wide State Transforming Agency Resources (STAR) system, the increased workload is likely minimal and infrequent, and thus can be absorbed within the agency budget. However, if the categories developed by DOA are distinct from, or require substantially more detail than, those contained in the STAR system, there could be significant workload increases in the biennia in which the report is due.

Long-Range Fiscal Implications