



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2017 Wisconsin Act 212
[2017 Senate Bill 337]

Base Budget Review Reports

BACKGROUND

2001 Wisconsin Act 109 (the 2001-03 Budget Adjustment Act) directed the Department of Administration (DOA) to require one-third of all state agencies to submit a base budget review report no later than September 15, 2002, and every third fiscal biennium thereafter, that contained the following information:

- A description of each programmatic activity of the state agency.
- For each programmatic activity of the state agency, an accounting of all expenditures, arranged by revenue source and the specified categories, in each of the prior three fiscal years.
- For each programmatic activity of the state agency, an accounting of all expenditures, arranged by revenue source and the specified categories, in the last two quarters in each of the prior three fiscal years.

2001 Act 109 also directed DOA to do the following: (1) for the 2003-05 fiscal biennium, require 50% of the state agencies that did not submit a base budget review report to submit a report no later than September 15, 2004, and every third fiscal biennium thereafter; and (2) for the 2005-07 fiscal biennium, require all state agencies created on or before September 15, 2006, that had not previously submitted a base budget review report, to do so no later than September 15, 2006, and every third fiscal biennium thereafter. Also, DOA was required to develop categories for state agencies to use for the purpose of organizing the expenditure information that was to be included in the base budget review reports.

The provisions of 2001 Act 109, related to the base budget review reports, described above, were repealed in 2009 Wisconsin Act 28 (2009-10 Biennial Budget Act).

This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.

2017 WISCONSIN ACT 212

2017 Wisconsin Act 212 requires DOA to require all state agencies to submit a base budget review report no later than September 1, 2018, and then no later than May 15 in the even-numbered year in every biennium thereafter. A base budget report must be in a form that is consistent with the form used by a state agency that filed a base budget review report in the 2007-08 fiscal biennium. The base budget review report must contain at least all of the following information:

- A description of each appropriation of the state agency.
- For each appropriation of the state agency, an accounting of all expenditures in every quarter in each of the prior three fiscal years.
- For each appropriation of the state agency, an analysis of whether the appropriation contributes to the mission of the agency and whether the objectives of the appropriation justify its expenditures.
- For each appropriation of the state agency, a determination of the minimum level of funding to achieve its objectives, but not to exceed the prior fiscal year's base funding, and an accounting of its current funding.
- A description of the state agency mission or guiding principles. If a state agency does not have an agency mission or guiding principles, the state agency shall adopt an agency mission or guiding principles and describe the mission or principles in the report.

Under the Act, DOA must require that a state agency created after May 15, 2018 submit an initial report no later than May 15 in the even-numbered year that first occurs after the agency is created. The Act also requires DOA to include a summary of the information received in those reports in its biennial budget report submitted to the Legislature.

Effective date: April 5, 2018

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