

Fiscal Estimate - 2011 Session

Original Updated Corrected Supplemental

LRB Number 11-2127/1	Introduction Number AB-0400	
Description State agency fiscal and operations reports and quarterly hearings of the Joint Legislative Audit Committee		
Fiscal Effect		
State:		
<input type="checkbox"/> No State Fiscal Effect <input checked="" type="checkbox"/> Indeterminate <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <input type="checkbox"/> Increase Existing Appropriations <input type="checkbox"/> Decrease Existing Appropriations <input type="checkbox"/> Create New Appropriations </div> <div style="width: 30%;"> <input type="checkbox"/> Increase Existing Revenues <input type="checkbox"/> Decrease Existing Revenues </div> <div style="width: 30%;"> <input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <div style="text-align: center;"> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No </div> <input type="checkbox"/> Decrease Costs </div> </div>		
Local:		
<input type="checkbox"/> No Local Government Costs <input type="checkbox"/> Indeterminate <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> 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 </div> <div style="width: 30%;"> 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 </div> <div style="width: 30%;"> 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 </div> </div>		
Fund Sources Affected		
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS		
Affected Ch. 20 Appropriations		
Agency/Prepared By	Authorized Signature	Date
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Fiscal Estimate Narratives

BPL 1/31/2012

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Description State agency fiscal and operations reports and quarterly hearings of the Joint Legislative Audit Committee					

Assumptions Used in Arriving at Fiscal Estimate

This bill requires each executive and judicial branch state agency to submit a report on its fiscal condition and operations and appear before the Joint Legislative Audit Committee. Each agency will be given at least 15 business days notice of its scheduled appearance before the Committee.

The required report must include agency balance sheets, 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, as well as an explanation of each program and an identification of the statutory provision requiring the program. In addition, each report must include data relating to salary growth and benefit costs. This report is in addition to any other reports that state agencies are currently required to prepare by law.

It is assumed that the Department of Administration is still working to develop a website which will collect all purchasing data on expenditures exceeding \$100 for all state agencies. It is also assumed that such DOA website will be operational before the effective date of this bill and that the website will be in a standard format that will allow agencies to use the website to generate the expenditure reports required by this bill. If these assumptions are correct, BCPL would be able to provide the required accounting of expenditures to the Joint Legislative Audit Committee with little additional workload or cost to BCPL. However, if DOA is unable to develop the website in time or produce reports in a format required by this bill, then the bill may increase BCPL workload and costs to an extent that is indeterminable at this time.

Currently, BCPL prepares certain financial statements, including balance sheets, for the Legislative Audit Bureau with respect to the trust funds managed by BCPL. Preparation of these reports is labor intensive. If the bill requires reporting in a format different than that required by the Legislative Audit Bureau, the bill will increase BCPL workload and costs to an extent that is indeterminable at this time.

The workload and costs to compile employee, payroll, employee salary growth and benefit costs data required by the bill may be absorbed by BCPL within the agency's budget.

Long-Range Fiscal Implications

The long-range fiscal implications are indeterminate at this time.