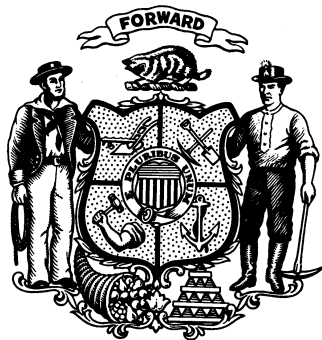


# THE WISCONSIN LEGISLATIVE FISCAL BUREAU



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# THE LEGISLATIVE FISCAL BUREAU

## ■ Introduction

In Wisconsin, staff fiscal services have been made available to the Joint Committee on Finance, and to all members of the Legislature, since 1963. The staff which provides these services, originally known as the legislative budget staff, was redesignated in February, 1968, the Legislative Fiscal Bureau. On August 30, 1969, the Bureau became a statutory legislative service agency indicating the Wisconsin Legislature's decision to make permanent provision for independent fiscal information services.

The range of information provided by the Fiscal Bureau is broad -- from data on school aids, taxes and other revenues, to information on agency budgets, analyses of programs, details on per capita costs at state institutions and salaries of state employes. The range of people to whom this information is provided is likewise broad -- legislative standing committees, legislative study committees, individual legislators, other legislative agencies and staffs, the press and the general public.

## ■ Duties and Functions

The Wisconsin Statutes provide that the Legislative Fiscal Bureau shall: (1) be strictly nonpartisan; (2) provide the Legislature with such fiscal information as will assist the Legislature or any legislative committee in its deliberations; (3) recommend alternatives to the Legislature concerning: (a) the state budget, and (b) the revenues and expenditures of the state; (4) provide fiscal and program analyses; (5) review existing and proposed programs and budgets; (6) evaluate requests for appropriations and make recommendations to the Joint Committee on Finance and the Legislature; and (7) at the direction of the Legislature or on the Bureau's own initiative, conduct other studies and perform other duties to the Legislature in dealing with the fiscal affairs of the state.

The Joint Committee on Legislative Organization is charged with setting overall policy for the Bureau. It has established certain specified functions which the Bureau is to perform. These functions are: (1) analyzing agency operating budget requests; (2) serving as the principal committee staff for the Joint Committee on Finance; (3) answering fiscal information requests from individual legislators; (4) evaluating legislative proposals for fiscal effect; (5) analyzing and evaluating state programs; (6) monitoring state agencies' budgets and programs; (7) analyzing agency capital budget requests; (8) estimating state revenues; (9) serving as fiscal staff to other legislative committees; and (10) providing fiscal information services for other legislative staff. These functions are described in greater detail below.

**Analysis of Agency Budget Requests.** There is one area of state fiscal affairs for which all legislators want more information, the state budget. Types of information provided include summaries of agency budget requests, highlights of major areas of requested changes, summaries of proposed new programs and presentation of alternatives to be used in legislative consideration of the budget bill.

To provide such information, the Bureau has a staff of fiscal analysts who are familiar with agency programs and can evaluate budget requests in detail. Being familiar with an agency's programs requires knowledge of the past accomplishments or shortcomings of such programs as well as the program's current operation. Another part of the analyst's job is to present data and program information which will aid legislators in reaching more effective and meaningful decisions on appropriation requests.

Although an analyst's work is most intense during the early months of a legislative session, the ongoing need for information on agency programs requires a staff of full-time professional analysts employed on a permanent basis who can study and evaluate the funding and operation of governmental programs.

**Staff Services to the Joint Committee on Finance.** As the professional staff service agency for fiscal matters, the Fiscal Bureau serves as the permanent staff for the Joint Committee on Finance. This joint standing committee is composed of eight members from each house of the Legislature. It is unique among state legislatures in that the Committee meets jointly for all actions and addresses all bills related to appropriations, revenues and taxation. In addition, the Committee is responsible for approval of positions outside of the budget and meets quarterly for consideration of miscellaneous supplemental appropriations.

The Bureau's analysts provide information on all bills considered by the Joint Committee on Finance and analyses of all agency requests for appropriation supplements and new position authorizations outside of the budget process. Further, various studies or budget followup reviews, mandated on the Committee by various budget provisions, require additional staff analyses.

**Fiscal Information Requests from Individual Legislators.** Another way of looking at the Fiscal Bureau is to view it as a clearinghouse for fiscal information. In addition to requests for information relating to the state budget, there are numerous requests for information about other fiscal details not necessarily related to appropriation requests. Much of this information is readily obtainable, but some requests require hours (and sometimes days) of work by an analyst. If the information is not readily available, the fiscal analyst is likely to know the source from which it can be obtained and can assist in obtaining the information.

**Evaluation of Legislative Proposals for Fiscal Effect.** Legislators often express a need for an independent analysis of the estimated costs of proposed legislation. Upon request of the author of a bill, the Fiscal Bureau will review the official fiscal estimate, prepared by the agency

affected by a bill, and provide an independent estimate of the fiscal effect of the proposal. In addition, the analyst may be able to identify alternatives that could modify the fiscal impact of a bill or suggest changes in wording that will eliminate ambiguous or inconsistent provisions. Further, at the direction of the Joint Committee on Finance, the Bureau will prepare a supplemental fiscal estimate for any proposed amendment or substitute amendment which would substantially modify the fiscal estimate for the original bill.

**Continuing Review of Agency Programs and Expenditures.** By statute, the formal execution of a budget rests with the individual state agencies and the Department of Administration. The Legislature, however, maintains a continuing interest in agency programs and in how program funds have been expended. The Fiscal Bureau, as a part of its ongoing monitoring of state agencies' operations, is expected to monitor state agencies' budget execution. This is necessary for several reasons: (1) an agency's expenditure of appropriated funds in one biennium has an obvious relationship to that agency's budget request in the next biennium; (2) changes in budget intent by an agency need to be communicated to the Legislature prior to the next budget session; and (3) full understanding of an agency's program operations requires knowledge of how an agency actually expended its budgeted funds.

**Program Analysis and Evaluation.** During budget deliberations, there are often statements to the effect that particular programs or activities never achieved or are no longer achieving the ends for which they were designed, but usually there is little or no data offered to back up these statements. For the Fiscal Bureau, program evaluation is viewed as an integral part of the budget process and something to be included in the analysis of agency budget requests.

**State Revenues.** An activity which requires careful monitoring, and is of equal importance to budget analysis, is that of estimating state revenues. While this function is an ongoing activity of the Bureau, official estimates are prepared annually.

In addition, in every legislative session, there are proposals for alterations in the state tax system: to collect more revenues, less revenues, or to collect revenues in a different way. Any revenue proposal must also be considered by the Finance Committee which necessitate analysis of the proposal by Bureau analysts.

**Fiscal Staff Services to Other Legislative Committees.** In addition to providing fiscal staff services to the Joint Committee on Finance, the Bureau is also called on to provide services to other standing, statutory, procedural, special or interim committees.

Many of the substantive standing committees periodically request Fiscal Bureau staff to provide a variety of program and fiscal information, as do numerous special legislative study committees. Many of these standing committees also request special briefings and other assistance from the Bureau on the Governor's budget proposal as it affects their particular substantive areas.

**Information Services for Other Legislative Staff.** The Bureau also receives a variety of requests from legislative assistants, and staff for other committees for help in providing fiscal information. The services provided by fiscal analysts vary from advising the staff persons as to the appropriate contact person in an administrative agency to providing detailed fiscal and program analyses.

## ■ Organization

The Bureau is structured into broad, functional area teams composed of several fiscal analysts and headed by a program supervisor (team leader). The chart below illustrates the current organizational arrangement of the Bureau.

### LEGISLATIVE FISCAL BUREAU

#### Organizational Chart

