

**MILWAUKEE COUNTY FISCAL NOTE FORM**

**DATE:** May 16, 2024

Original Fiscal Note

Substitute Fiscal Note

**SUBJECT:** From the Director of Audits, requesting authorization to enter into a professional services agreement with Creative Corrections, LLC for a not-to-exceed amount of \$196,512, to perform an external audit/evaluation of the Milwaukee County jail and to release and transfer \$196,512 from the 2024 budget allocation in the Appropriation for Contingencies to fund their services.

**FISCAL EFFECT:**

- |  |  |
|--|--|
| <input type="checkbox"/> No Direct County Fiscal Impact  | <input type="checkbox"/> Increase Capital Expenditures |
| <input type="checkbox"/> Existing Staff Time Required  | <input type="checkbox"/> Decrease Capital Expenditures |
| <input type="checkbox"/> Increase Operating Expenditures<br>(If checked, check one of two boxes below) | <input type="checkbox"/> Increase Capital Revenues     |
| <input type="checkbox"/> Absorbed Within Agency's Budget   | <input type="checkbox"/> Decrease Capital Revenues     |
| <input type="checkbox"/> Not Absorbed Within Agency's Budget   |  |
| <input checked="" type="checkbox"/> Decrease Operating Expenditures                                    | <input type="checkbox"/> Use of contingent funds       |
| <input type="checkbox"/> Increase Operating Revenues   |  |
| <input type="checkbox"/> Decrease Operating Revenues   |  |

*Indicate below the dollar change from budget for any submission that is projected to result in increased/decreased expenditures or revenues in the current year.*

	<b>Expenditure or Revenue Category</b>	<b>Current Year</b>	<b>Subsequent Year</b>
<b>Operating Budget</b>	Expenditure	(53,488)	0
	Revenue	0	0
	Net Cost	(53,488)	0
<b>Capital Improvement Budget</b>	Expenditure	0	0
	Revenue	0	0
	Net Cost	0	0

## DESCRIPTION OF FISCAL EFFECT

In the space below, you must provide the following information. Attach additional pages if necessary.

- A. Briefly describe the nature of the action that is being requested or proposed, and the new or changed conditions that would occur if the request or proposal were adopted.
- B. State the direct costs, savings or anticipated revenues associated with the requested or proposed action in the current budget year and how those were calculated.<sup>1</sup> If annualized or subsequent year fiscal impacts are substantially different from current year impacts, then those shall be stated as well. In addition, cite any one-time costs associated with the action, the source of any new or additional revenues (e.g. State, Federal, user fee or private donation), the use of contingent funds, and/or the use of budgeted appropriations due to surpluses or change in purpose required to fund the requested action.
- C. Discuss the budgetary impacts associated with the proposed action in the current year. A statement that sufficient funds are budgeted should be justified with information regarding the amount of budgeted appropriations in the relevant account and whether that amount is sufficient to offset the cost of the requested action. If relevant, discussion of budgetary impacts in subsequent years also shall be discussed. Subsequent year fiscal impacts shall be noted for the entire period in which the requested or proposed action would be implemented when it is reasonable to do so (i.e. a five-year lease agreement shall specify the costs/savings for each of the five years in question). Otherwise, impacts associated with the existing and subsequent budget years should be cited.
- D. Describe any assumptions or interpretations that were utilized to provide the information on this form.

*A. ASD requests authorization to enter into a professional services agreement for the operational audit/evaluation of the Milwaukee County Jail with the selected vendor, Creative Corrections, LLC, and release \$196,512 from an allocated contingency account in the Appropriation for Contingencies. ASD further requests the Office of the Comptroller and the Department of Strategy, Budget, and Performance to process an administrative fund transfer of \$196,512 from Agency 194-1945 Appropriation for Contingencies to Agency 370-3741 Office of the Comptroller Audit Services.*

*B. The Adopted Budget allocated \$250,000 in the Appropriations for Contingencies fund to provide for the payment of the contract for the external evaluation of the Milwaukee County jail. The resolution requests authority to enter into a professional services agreement with the selected vendor, Creative Corrections, LLC, and release \$196,512 from an allocated contingency account in the Appropriation for Contingencies. This results in a savings of (\$53,488) due to the cost of the contract being less than the amount allocated in the Appropriations for Contingencies fund.*

*C. There is a cost savings for 2024 due to the budgeted amount of \$250,000 for the contract in the Appropriations for Contingencies and the actual cost being \$196,512. While the execution of the contract has no budgetary impact beyond 2024 the results of the operational audit/evaluation may result in additional costs in future years.*

*D. No assumptions or interpretations were made.*

Department/Prepared By Office of the Comptroller - Audit Services Division/Molly Pahl

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<sup>1</sup> If it is assumed that there is no fiscal impact associated with the requested action, then an explanatory statement that justifies that conclusion shall be provided. If precise impacts cannot be calculated, then an estimate or range should be provided.

<sup>2</sup> Community Business Development Partners' review is required on all professional service and public work construction contracts.

Authorized Signature \_\_\_\_\_ *Jennifer J. Fallard* \_\_\_\_\_

Did DAS-Fiscal Staff Review?  Yes  No

Did CBDP Review?<sup>2</sup>  Yes  No  Not Required