

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: June 9, 2020 Original Fiscal Note ☒

Substitute Fiscal Note ☐

SUBJECT: Contract with Walworth County to provide autopsy support

FISCAL EFFECT:

- | | |
|--|--|
| <input checked="" 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
(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 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.

	Expenditure or Revenue Category	Current Year	Subsequent Year
Operating Budget	Expenditure		
	Revenue	50,000	50,000
	Net Cost	0	0
Capital Improvement Budget	Expenditure		
	Revenue		
	Net Cost		

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.¹ 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. The Medical Examiner's Office is requesting passive review of an Intergovernmental Cooperation Agreement regarding the Provision of Autopsies to Walworth County. The contract has an initial term from January 1, 2020, to December 31, 2024. The parties have the option to mutually extend for an additional term through December 31, 2027.

B. The Medical Examiner's Office will receive \$1,600 per autopsy in the first three years of this Agreement; \$1,800 per autopsy in the fourth year of the contract; and \$2,000 per autopsy in the fifth year of the contract. The Medical Examiner's Office will also receive \$500 per hour for any courtroom testimony, travel, and preparation.

Given those rates, here is a summary of the revenue that the Medical Examiner's Office expects to receive during the initial term of this Agreement:

Fiscal Year	Anticipated Revenue
2020	\$50,000
2021	\$50,000
2022	\$50,000
2023	\$60,000
2024	\$75,000
Initial Term Total	\$285,000

The majority of the costs to provide this service are fixed, personnel costs.

¹ 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.

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

- C. The estimated revenue from Walworth County of \$50,000 is already included in the 2020 Budget. The costs to provide these referral autopsies are also included in the 2020 Budget.
- D. The Medical Examiner's Office is requesting passive review of this Agreement's initial term that has an estimated value of \$285,000. This is considered a contract for services with an initial value of at least \$100,000 but no greater than \$300,000, so Wis. Stats. 59.52(31)(b) requires passive review by the Finance Committee.

If the Medical Examiner's Office and the other party choose to exercise the first extension term from January 1, 2025, to December 31, 2027, and to establish rates for that first extension, then the initial term value of \$285,000 and the first extension term value will likely result in an aggregate value that exceeds \$300,000. The initial term and the first extension are considered to be two contracts between the same parties for the same services per Corporation Counsel's interpretation, so Wis. Stats. 59.52(31)(c) will require full County Board review before the Medical Examiner can exercise such an extension.

Department/Prepared By Karen Domagalski

Authorized Signature _____

Did DAS-Fiscal Staff Review? ☐ Yes ☒ No

Did CBDP Review?² ☐ Yes ☒ No ☐ Not Required