

### Fiscal Estimate - 2019 Session

Original     
  Updated     
  Corrected     
  Supplemental

LRB Number <b>19-1117/1</b>	Introduction Number <b>AB-0188</b>
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**Description**  
 facilities for holding juveniles in secure custody

**Fiscal Effect**

**State:**

No State Fiscal Effect  
 Indeterminate

<input type="checkbox"/> Increase Existing Appropriations <input type="checkbox"/> Decrease Existing Appropriations <input type="checkbox"/> Create New Appropriations	<input type="checkbox"/> Increase Existing Revenues <input type="checkbox"/> Decrease Existing Revenues	<input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Decrease Costs
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**Local:**

No Local Government Costs  
 Indeterminate

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	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	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
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<b>Fund Sources Affected</b>	<b>Affected Ch. 20 Appropriations</b>
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS	

<b>Agency/Prepared By</b> LAB/ James Chrisman (608) 266-2818	<b>Authorized Signature</b> James Chrisman (608) 266-2818	<b>Date</b> 5/2/2019
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## Fiscal Estimate Narratives

LAB 5/2/2019

LRB Number	<b>19-1117/1</b>	Introduction Number	<b>AB-0188</b>	Estimate Type	<b>Original</b>
<b>Description</b> facilities for holding juveniles in secure custody					

### Assumptions Used in Arriving at Fiscal Estimate

Under current law, the Legislative Audit Bureau (Audit Bureau) is required to conduct an audit, at the request of the Department of Corrections, of a county's net operating costs for a secured residential care center for children and youth that holds only female juveniles for the purpose of determining the amount, if any, of a net operating loss to be reimbursed by the department of corrections to a county under the operating loss reimbursement program defined in s. 301.373, Wis. Stats. The Audit Bureau is required to report the results of the audit to the Department of Corrections as soon as practicable. The Department of Corrections may pay for the cost of the audit by the Audit Bureau from the appropriation under s. 20.410 (3) (f). As described by the Legislative Reference Bureau analysis, under the bill the net operating loss reimbursement applies to any portion of a facility that houses female juveniles or any portion of services provided to female juveniles at the facility.

It is difficult to accurately estimate the costs of conducting the audit until planning and scheduling work is completed to determine the scope of work necessary given the availability and form of certain county-level financial information. It is likely that conducting such an audit would reduce the flexibility of the Joint Legislative Audit Committee to direct the Bureau to complete other audits and evaluations.

### Long-Range Fiscal Implications