

## MILWAUKEE COUNTY FISCAL NOTE FORM

**DATE:** February 12, 2026

Original Fiscal Note

Substitute Fiscal Note

**SUBJECT:** A resolution requesting authorization initiate legal action to collect delinquent accounts owed to the Milwaukee County Medical Examiner’s Office (MCMEO) by funeral homes with outstanding balances in excess of \$25,000.

**FISCAL EFFECT:**

- |  |  |
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| <input type="checkbox"/> No Direct County Fiscal Impact <sup>1</sup><br><input type="checkbox"/> Existing Staff Time Required<br><input type="checkbox"/> Increase Operating Expenditures<br>(If checked, check one of two boxes below)<br><input type="checkbox"/> Absorbed Within Agency’s Budget<br><input type="checkbox"/> Not Absorbed Within Agency’s Budget<br><input type="checkbox"/> Decrease Operating Expenditures<br><input checked="" type="checkbox"/> Increase Operating Revenues<br><input type="checkbox"/> Decrease Operating Revenues | <input type="checkbox"/> Increase Capital Expenditures<br><input type="checkbox"/> Decrease Capital Expenditures<br><input type="checkbox"/> Increase Capital Revenues<br><input type="checkbox"/> Decrease Capital Revenues<br><input type="checkbox"/> Use of contingent funds |
|--|--|

*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
<b>Operating Budget</b>	Expenditure	\$0	\$0
	Revenue	\$0	Not currently known
	Net Cost	\$0	\$0
<b>Capital Improvement Budget</b>	Expenditure	\$0	\$0
	Revenue	\$0	\$0
	Net Cost	\$0	\$0

<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

## 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. Approval of this resolution will authorize the Office of Corporation Counsel to commence civil lawsuits against funeral homes with outstanding balances of at least \$25,000 owed to the Milwaukee County Medical Examiner's Office.
- B. There are no direct costs associated with this request. If the Office of Corporation Counsel engages outside counsel to pursue these claims, any engagement will involve a contingent fee based on recovery. If the Office of Corporation Counsel pursues these claims directly, existing staff time will be used. If successful, the County will realize increased revenue through the recovery of outstanding balances owed to the Medical Examiner's Office. No County appropriations, contingency funds, or one-time costs are required to implement this action.
- C. The impact on the current budget year is unknown. If successful, the County will realize increased revenue in the current or future budget years. The timing and amount of any recovered revenue cannot be determined at this time and will depend on the outcome of collection efforts, negotiations, settlements, and litigation.
- D. It is assumed that increasing collection efforts and expanding the tools available will increase collections and thus revenue.

Department/Prepared by James G. Davies, Assistant Corporation Counsel, Office of Corporation Counsel  
Authorized Signature /s/ James G. Davies

Did DAS-CBO Staff Review?<sup>2</sup>       Yes     No       Not Applicable  
Did CBDP Review?<sup>3</sup>                       Yes     No       Not Required

<sup>2</sup> DAS-CBO Staff Review is required for offices and departments that work with DAS-CBO for their finances.

<sup>3</sup> Community Business Development Partners' review is required on all professional service and public work construction contracts.