

## MILWAUKEE COUNTY FISCAL NOTE FORM

**DATE:** December 2, 2025 Original Fiscal Note ☒

Substitute Fiscal Note ☐

**SUBJECT:** 2026 Agreement for Milwaukee County Medical Examiner's Office to provide autopsy services to Washington County

### 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 type="checkbox"/> Decrease Operating Expenditures   | <input type="checkbox"/> Use of contingent funds       |
| <input checked="" 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	0	0
	Revenue	0	150,000
	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. <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. The Milwaukee County Medical Examiner's Office (MCMEO) requests authorization to enter into a 2026 Agreement to provide autopsy services to Washington County including, but not limited to: pathologist dissection, dictation, routine photography, review of medical, toxicology and investigative reports, histology review and completion of a final autopsy protocol
- B. Washington County shall compensate Milwaukee County \$1,850 per case for Autopsy and Consulting Services; \$900 per case for External Exams; and \$500 per hour for Testimony.
- C. MCMEO anticipates receiving \$150,000 from Washington County during the 2026 Agreement. Adoption of this resolution will result in potential revenue increases for the Medical Examiner, however, this depends on the number of cases and contracts with multiple different counties and entities.
- D. Washington County approximates 80 cases annually coming to Milwaukee County.

Department/Prepared By Timothy Schabo

Authorized Signature

*W. Thomack, M.D.*

Did DAS-Fiscal Staff Review?

☐

Yes

☒

No

Did CDBP Review?<sup>2</sup>

☐

Yes

☐

No

☒ Not Required