



COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION
Office of the Comptroller
Scott B. Manske, Comptroller

DATE: September 21, 2020
TO: Supervisor Marcelia Nicholson, Chairperson, County Board of Supervisors
FROM: Cynthia (C.J.) Pahl, Financial Services Manager
SUBJECT: Autopsy rate for 2020 Adopted Budget Amendment 1B002 (**For Information Only**)

Policy Issue

2020 Adopted Budget Amendment 1B002 requests the Comptroller, working in conjunction with the Medical Examiner (MCMEO) and Department of Administrative Services-Performance, Strategy, and Budget, to develop a methodology to determine a rate to charge for referral autopsies to reflect all operational and capital costs paid by Milwaukee County taxpayers.

Analysis

MCMEO manages a variety of cases as part of its daily activities. Determining a methodology for charging the cost of an autopsy requires that all hours of work within the MCMEO and all expenditures be attributed to one of the following activity types:

1. Per Wisconsin State Statute 979.01, MCMEO must investigate certain deaths under its jurisdiction in Milwaukee County to determine the cause and manner of death. Staff will perform autopsies, toxicology, and possibly laboratory studies; read medical and police reports; visit the scene of death; and interview witnesses.

Average hours per “Autopsy” case: 21.75 hours

2. Several outside counties hire MCMEO to perform “referral autopsies.” Such referral autopsies require fewer resources on the part of MCMEO. In these cases, MCMEO does not need to determine the manner of death; the other county performs the investigation and issues the death certificate.

Average hours per “Referral Autopsy” case: 11.25 hours

3. Certain deaths that the MCMEO must investigate may be adequately investigated by obtaining medical records, performing an external exam of the body, and speaking to physicians, family members and/or witnesses. Some cases may require a scene investigation where the forensic investigator goes to the scene of the death. The medical examiner will review the findings of the investigation and sign the death certificate when appropriate. These types of cases are considered “Body Release” cases.

Average hours per “Body Release” case: 9.79 hours

4. Upon receiving notification of a death, the death is assigned to a forensic investigator to investigate the circumstances and to determine if the death falls within the authority of the office, based on state statute 979.01. If the death is felt to not fall under its authority, jurisdiction will be declined, and the certification of the death certificate will be referred to the decedent's personal physician. These are "Jurisdiction Waived" cases.

Average hours per "Jurisdiction Waived" case: 2.98 hours

5. Per Wisconsin State Statute 979.01, the MCMEO is required to be notified of deaths occurring in Milwaukee County that are not related to natural causes or if the death is believed to meet one of the criteria documented in the statute. Often times the MCMEO will receive calls relating to natural, explained deaths which do not fall under any of these categories; these types of cases are "Non-Reportable", but staff time is still required to advise the caller, document the information received, and place the case on file.

Average hours per "Non-Reportable" case: 0.73 hours

6. Cremation permits issued by the MCMEO authorize the cremation of human remains and is required under the law prior to cremation. The medical examiner must authorize such disposition upon review and investigation of the death on all cremations performed in Milwaukee County.

Average hours per "Cremation" case: 1.23 hours

7. In cases where the individual dies within the County's jurisdiction but the incident that caused the death occurred within another jurisdiction, MCMEO staff time is required to investigate and determine the County with jurisdictional authority. These case types are documented as "Consultation" cases.

Average hours per "Consultation" case: 3.23 hours

8. The MCMEO also responds to inquiries from the general public. These types of cases generally relate to the identification of bones found by individuals and are documented as "Miscellaneous" cases.

Average hours per "Miscellaneous" case: 0.73 hours

9. For purposes of this methodology setting, all time not attributed directly to a case is assumed to fall under one of the many other responsibilities of the MCMEO staff, including professional, staff and community development activities.

Rate Methodology

Because the MCMEO must provide its services absent referral autopsies, a cost allocation methodology was used to allocate out all 2019 expenses to the activities above except for referral autopsy-specific costs which were removed in one calculation and remained in the other for comparison purposes. The cost per activity is also broken down to both include and not include potential costs for a new forensic building:

	Rate Per Case		Change in Cost	Rate Per Case		Change in Cost
	Exclude Referrals	Include Referrals		Exclude Referrals*	Include Referrals*	
	Current Expenditures Only			Current Expenditures + New Building Costs		
Autopsies	\$ 3,719.62	\$ 3,339.62	\$ (380.00)	\$ 4,800.82	\$ 4,268.08	\$ (532.74)
Autopsies (Student)	\$ 2,861.19	\$ 2,263.34	\$ (597.85)	\$ 3,608.70	\$ 2,829.72	\$ (778.98)
Body Release	\$ 1,206.75	\$ 1,073.29	\$ (133.47)	\$ 1,544.94	\$ 1,361.97	\$ (182.97)
Cremation	\$ 113.20	\$ 105.90	\$ (7.30)	\$ 147.86	\$ 135.48	\$ (12.38)
Jurisdiction Waived	\$ 411.72	\$ 380.73	\$ (30.99)	\$ 545.78	\$ 495.17	\$ (50.62)
Non-Reportable	\$ 65.95	\$ 61.33	\$ (4.63)	\$ 86.46	\$ 78.83	\$ (7.63)
Consultation	\$ 302.06	\$ 284.11	\$ (17.95)	\$ 393.34	\$ 362.03	\$ (31.31)
Miscellaneous	\$ 110.37	\$ 100.96	\$ (9.41)	\$ 147.50	\$ 132.65	\$ (14.85)
Referral Autopsies	\$ -	\$ 1,665.80		\$ -	\$ 2,113.52	
Referral Autopsies (Student)	\$ -	\$ 1,190.88		\$ -	\$ 1,483.43	

*Assumes a 20-year amortization schedule for funding the proposed forensic building.

The table above shows that the MCMEO can absorb the additional work of the referral autopsies while decreasing the costs of its statutory services. It also shows that a rate around \$1,600 is a reasonable rate based on the cost allocation methodology created. That rate helps fund fixed costs in the MCMEO, such as legacy health and legacy pension costs. When legacy costs are removed, the rate for a referral autopsy drops to \$1,312, indicating that roughly \$300 of each referral autopsy cost pays for legacy expenditures (a fixed cost). Furthermore, a higher rate may be desirable in future years when the forensic building is built, but competition amongst counties for referral autopsy services must also be weighed when making those rate decisions.

Recommendation

At this time, we recommend the MCMEO and Comptroller review the cost allocation methodology on an as needed basis as future contracts are negotiated to determine reasonable rates for those contracts.

Committee Action

This is an informational report only.



Scott B. Manske
Comptroller



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cc: David Crowley, County Executive
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