

1 **350-032024**

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3 **RESOLUTION: 350-032024 Approving a \$51,000 Budget Amendment for the Winnebago County Medical**
4 **Examiner to Cover 2023 Expenses**

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6 **TO THE WINNEBAGO COUNTY BOARD OF SUPERVISORS:**

7
8 **WHEREAS**, the Medical Examiner utilizes each portion of the budget cautiously; and

9
10 **WHEREAS**, the Medical Examiner's largest operational expenses are in the Medical and Dental category
11 which includes toxicology and professional services, along with Pathology which includes physical
12 autopsies and Transportation which includes storage fees; and

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14 **WHEREAS**, Winnebago County experienced a significant increase in overdose fatalities in 2023 over the
15 estimates based on the 2022 data; and

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17 **WHEREAS**, the State of Wisconsin is experiencing a limited number of active forensic pathologists,
18 driving an increase in demand for pathologist services and increased transportation, fuel, and storage
19 costs; and

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21 **WHEREAS**, a second vehicle is being used by the ME Department that was not included in the 2023
22 budget (but has been corrected for the 2024 Budget); and

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24 **WHEREAS**, due to these factors the actual 2023 expense in the other operating expense budget
25 category for the Medical Examiner exceeded budgeted amounts by a total of \$50,509; and

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27 **WHEREAS**, it is necessary to correct the Medical Examiner's Other Operating Expense budget category
28 by a total of \$51,000 in the object codes for Medical Dental, Pathology Services, and Transportation.

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30 **NOW, THEREFORE, BE IT RESOLVED** by the Winnebago County Board of Supervisors that \$51,000
31 be transferred into the Medical Examiner's Other Operating Budget Category in the 2023 budget to cover
32 the operational expenses.
33

Respectfully submitted by:
JUDICIARY & PUBLIC SAFETY COMMITTEE
Committee Vote: 5-0

Respectfully submitted by:
PERSONNEL & FINANCE COMMITTEE
Committee Vote: 5-0

34
*Fiscal Note: This will reduce the balance in the 2023 contingency fund by \$51,000 and transfer this amount to
expense accounts in the Medical Examiner's office to cover 2023 expense.*

Vote Required for Passage: **Two-Thirds of Membership**

35
36
37 Approved by the Winnebago County Executive on _____.

38
39 _____
40 Jonathan D. Doemel
41 Winnebago County Executive
42

Agenda Item Report



DATE: March 19, 2024
FROM: Cheryl Brehmer, Medical Examiner
AGENDA ITEM: 350-032024 Approving a \$51,000 Budget Amendment for the Winnebago County Medical Examiner to Cover 2023 Expenses

General Description:

Budget amendment to offset the overages from the operational expenses of the Medical Examiner's budget.

Action Requested:

Motion to recommend to Personnel & Finance and the County Board to approve the resolution approving a budget amendment for the Medical Examiner's Office.

Procedural Steps:

Committee of Jurisdiction:	JPS	Meeting Date:	03/04/2024
	P&F		03/07/2024
Action taken:	Both Committees	Vote:	5-0
County Board:	March Meeting	Meeting Date:	03/19/2024

Background:

While we attempted to utilize each portion of our budget cautiously, the Medical Examiner's Office budget related to operational expenses for 2023 were over by a total of \$51,000. Our largest operational expenses fall under the categories of **Medical and Dental** which includes toxicology and professional services, **Pathology** which includes physical autopsies and expenses related to said autopsies (x-rays, histology, storage over 3 days), and **Transportation** which includes storage fees.

While calculating each year for the next year's budget, we can only base our operating expenses off what we have utilized in prior years. These expenses are our best estimate and can fluctuate based on the amount and type of death investigations our office handles. The 2023 budget was calculated in 2022 based on estimating the cases at that time which did not reflect the significant increase in overdoses that we experienced in 2023.

Additionally, circumstances involving the lack of forensic pathologists in Wisconsin created increased demand for the limited pathologist that we do have. With increased autopsy cases, the pathology offices experienced decreased storage capacity leading

to a change in their operational procedures, only receiving decedents on the day the autopsy was scheduled. This created a need for storage and increased transportation costs which continued through 2023.

Explanation of overages:

55000 Medical and Dental (\$17,000)

The \$22,500 revised budget was based on expanded toxicology for 45 autopsy cases at \$353 per case (\$15,885), \$1,000 for forensic specialty services (anthropology, odontology, etc.), and a buffer of 13 additional cases or expanded toxicology tests (\$5,615).

\$37,112 was the total paid out for services. This includes toxicology testing for the increase in overdose cases and specialty testing for novel substances. (Bromazolam, Etizolam, N-Pyrrolidino Etonitazen, etc.

An additional \$1,000 was paid for forensic anthropology services which were needed in the identification of skeletal remains.

55010 Pathology (\$17,000)

\$145,000 were the autopsy costs budgeted with an estimate for 97 autopsies to be completed (\$135,800). Also taken into consideration was histology with an average of \$57.10 per case and a buffer of \$1,775 for x-ray costs, possible storage costs after autopsy, and additional diagnostic testing.

\$161,156 was paid for the services of 102 autopsies which created an overage of \$16,156. We had unanticipated costs accrued for 4 aviation related autopsies which require extensive x-rays and additional extensive diagnostic testing on multiple cases.

Additionally, we were able to contract with Walworth County to complete autopsies when Fond du Lac was overwhelmed or unavailable at an additional cost of \$300 per autopsy.

55026 Transportation (\$17,000)

A budget of \$50,000 was estimated for transportation costs based on the 97 projected autopsies and a buffer of 10 additional removals.

With the inability to have our decedents transported directly from the scene to the pathology office, an additional cost of \$6,325 was created.

Decedents are removed and transported from the scene to a storage facility utilized by our transportation service where they are stored until the date of autopsy. A second transportation cost is then assessed with the transport from the storage facility to the pathology office for autopsy creating an overage of \$19,655. (Initial transport charge is \$225 - \$275 depending on where in the county the removal is from and second charge

is \$150 - \$165 depending on how many cases are transported at a time, 1 versus 2). Cases that are transported to Walworth County for autopsy are assessed a charge of \$350 for transport down and an additional \$350 to transport back to Winnebago County.

Policy Discussion:

The overages in the operational expenses are due to multiple factors including increased autopsy and toxicology cases, increased indigent cases, and lack of storage capacity leading to increased transportation costs and added storage fees.

The 2024 budget has addressed these issues by increasing the major operational expenses while decreasing other expenses and increasing projected revenue. With these changes it is anticipated that we will be able to stay within the assigned budget.

Attachments:

1. Medical Examiner - Budget Transfer over \$40K

BUDGET TRANSFER
MEDICAL EXAMINER - 2023

Department Requesting: _____	Date _____	Committee Approvals required by:
		Date _____
		Facilities & Property Management Committee Vote: _____
		N/A
Finance Dept Reviewer: <u>Cawen Van Mersven</u>	<u>2/21/24</u>	Personnel & Finance Committee Vote: _____
		3/7/2024
Committee of Jurisdiction - Judiciary & Public Safety (JPS)		Information Technology Committee Vote: _____
		N/A
Committee Vote: _____	<u>3/5/2024</u>	
Budget Adjustment impact: <u>\$51,000 from contingency fund</u>		
Passed County Board (Two-thirds of board present): _____		

ACCOUNT NUMBER

Org	Object	Object Description	Project	Budget Explanation	I=Incr D=Decr	Amount*
1105	55000	Medical and Dental		TRANSFER FROM CONTINGENCY	I=Incr	17,000
1105	55010	Pathology Services		TRANSFER FROM CONTINGENCY	I=Incr	17,000
1105	55026	Transportation		TRANSFER FROM CONTINGENCY	I=Incr	17,000
1039	59502	Res Contingencies		TRANSFER TO ME OTHER OPER CATEGORY	D=Decr	51,000

*full dollars only
(no pennies)

Description (Must be completed - Attach extra pages if needed):

This transfer includes expense overages in the other operating category which will have to come from the Contingency Fund. This transfer exceeds \$40,000 so it needs to go to JPS committee, P&F and County Board.

ENTRY NUMBER

Winnebago County Income Statement

As of: Year End 2023



Current Month Actual	Long Description	Object	Prior YTD Actual	YTD Actual	Revised Budget	Remaining Budget	% Attained
Department - 105 - Medical Examiner							
Revenue							
	Public Services:						
0	Other Fees	45002	202,112	219,836	185,000	(34,836)	118.83%
0	Forms Copies Etc	45003	10	10	0	(10)	100.00%
0	Public Services Subtotal:		202,122	219,846	185,000	(34,846)	118.84%
0	Total Operating Revenue:		202,122	219,846	185,000	(34,846)	118.84%
0	Revenue Total:		202,122	219,846	185,000	(34,846)	118.84%
Expense							
	Wages:						
0	Regular Pay	51100	217,535	251,986	237,713	(14,273)	106.00%
0	Wages Subtotal:		217,535	251,986	237,713	(14,273)	106.00%
	Fringes Benefits:						
0	FICA Medicare	51200	15,942	18,555	18,185	(370)	102.04%
0	Health Insurance	51201	42,020	46,441	48,193	1,752	96.36%
0	Dental Insurance	51202	1,723	2,056	2,096	40	98.08%
0	Workers Compensation	51203	2,088	1,624	1,536	(88)	105.74%
0	WI Retirement	51206	14,138	17,138	16,164	(974)	106.02%
0	Fringe Benefits Other	51207	1,267	1,556	1,532	(24)	101.54%
0	Fringes Benefits Subtotal:		77,178	87,369	87,706	337	99.62%
0	Total Labor:		294,713	339,356	325,419	(13,937)	104.28%
	Travel:						
0	Registration Tuition	52001	500	540	250	(290)	216.00%
0	Automobile Allowance	52002	2,526	1,569	3,000	1,431	52.29%
0	Meals	52005	121	22	75	53	29.01%
0	Lodging	52006	387	647	375	(272)	172.53%
0	Travel Subtotal:		3,534	2,778	3,700	922	75.07%
0	Total Travel:		3,534	2,778	3,700	922	75.07%

Winnebago County Income Statement

As of: Year End 2023



Current Month Actual	Long Description	Object	Prior YTD Actual	YTD Actual	Revised Budget	Remaining Budget	% Attained
Department - 105 - Medical Examiner							
Expense							
Capital Outlay:							
0	Equipment	58004	28,801	0	0	0	0.00%
0	Capital Outlay Subtotal:		28,801	0	0	0	0.00%
0	Total Capital:		28,801	0	0	0	0.00%
Office:							
0	Office Supplies	53000	460	314	500	186	62.85%
0	Stationery and Forms	53001	122	0	100	100	0.00%
0	Printing Supplies	53002	244	266	150	(116)	177.01%
0	Computer Supplies	53005	0	0	100	100	0.00%
0	Telephone	53008	6,519	4,058	3,500	(558)	115.95%
0	Print Duplicate	73003	1,325	1,371	1,180	(191)	116.23%
0	Postage and Box Rent	73004	140	231	100	(131)	231.45%
0	Computer Licensing Charge	73006	778	778	825	47	94.25%
0	Office Subtotal:		9,588	7,019	6,455	(564)	108.73%
Operating:							
0	Membership Dues	53502	120	120	140	20	85.71%
0	Uniforms Tools Allowance	53517	667	725	800	75	90.64%
0	Professional Supplies	53518	2,519	812	2,000	1,188	40.60%
0	Small Equipment	53522	2,357	141	150	9	94.19%
0	Medical Supplies	53524	5,258	4,147	5,000	853	82.94%
0	Investigation Expense	53532	945	837	1,000	163	83.66%
0	Motor Fuel	53548	4,747	4,785	3,300	(1,485)	145.00%
0	Other Miscellaneous	53568	42	67	0	(67)	100.00%
0	Small Equipment Technology	53580	609	0	0	0	0.00%
0	Indigent Expenses	53600	1,543	4,500	2,000	(2,500)	225.00%
0	Operating Subtotal:		18,807	16,134	14,390	(1,744)	112.12%
Repairs & Maint:							
0	Maintenance Equipment	74022	276	0	0	0	0.00%
0	Maintenance Vehicles	74023	547	0	200	200	0.00%
0	Technology Repair and Maintain	74029	165	165	165	0	100.00%
0	Repairs & Maint Subtotal:		988	165	365	200	45.21%

Winnebago County Income Statement

As of: Year End 2023



Winnebago County
The Wave of the Future

Current Month Actual	Long Description	Object	Prior YTD Actual	YTD Actual	Revised Budget	Remaining Budget	% Attained
Department - 105 - Medical Examiner							
Expense							
	Contractual Services:						
0	Medical and Dental	55000	31,962	38,470	22,500	(15,970)	170.98%
0	Vehicle Repairs	55005	63	30	200	170	15.23%
0	Pathology Services	55010	155,904	161,156	145,000	(16,156)	111.14%
0	Transportation	55026	47,980	66,645	50,000	(16,645)	133.29%
0	Other Contract Serv	55030	935	0	200	200	0.00%
0	Contractual Services Subtotal:		236,844	266,302	217,900	(48,402)	122.21%
	Insurance Expenses:						
0	Prop Liab Insurance	76000	2,657	2,827	2,827	0	100.00%
0	Insurance Expenses Subtotal:		2,657	2,827	2,827	0	100.00%
0	Total Other Operating:		268,885	292,446	241,937	(50,509)	120.88%
0	Expense Total:		595,933	634,579	571,056	(63,523)	111.12%
0	105 - Medical Examiner Net Surplus/(Deficit):		(393,810)	(414,733)	(386,056)	28,677	