

COUNTY OF MADERA
 BUDGET UNIT DETAIL
 BUDGET FOR THE FISCAL YEAR 2019-20

Department: SHERIFF-MORGUE
 OPERATIONS (04034)
 Function: Public Protection
 Activity: Police Protection
 Fund: General
 Coroner Fees

	ACTUAL 2017-18	BOARD APPROVED 2018-19	DEPARTMENT REQUEST 2019-20	CAO RECOMMENDED 2019-20
<u>ESTIMATED REVENUES:</u>				
LICENSES, PERMITS & FRANCHISES				
662700 Other Licenses & Permits	33,891	0	0	0
TOTAL LICENSES, PERMITS & FRANCHISES	33,891	0	0	0
CHARGES FOR CURRENT SERVICES				
662705 Coroner Fees	0	38,000	38,000	38,000
TOTAL CHARGES FOR CURRENT SERVICES	0	38,000	38,000	38,000
OTHER FINANCING SOURCES				
680200 Operating Transfers In	25,000	0	0	0
TOTAL FOR OTHER FINANCING SOURCES	25,000	0	0	0
<u>TOTAL ESTIMATED REVENUES</u>	<u>58,891</u>	<u>38,000</u>	<u>38,000</u>	<u>38,000</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	204,803	220,171	231,352	231,352
710105 Overtime	5,133	14,000	14,000	14,000
710106 Standby Pay	9,848	2,000	15,000	15,000
710110 Uniform Allowance	525	2,700	2,700	2,700
710200 Retirement	66,389	75,611	78,870	78,870
710300 Health Insurance	20,717	35,360	36,009	36,009
710400 Workers' Compensation Insurance	1,500	1,500	1,500	1,500
TOTAL SALARIES & EMPLOYEE BENEFITS	308,915	351,342	379,431	379,431

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	<u>ACTUAL 2017-18</u>	<u>BOARD APPROVED 2018-19</u>	<u>DEPARTMENT REQUEST 2019-20</u>	<u>CAO RECOMMENDED 2019-20</u>
SERVICES & SUPPLIES				
720300 Communications	6,768	10,000	10,000	10,000
720305 Microwave Radio Services	2,000	2,000	2,000	2,000
720500 Household Expense	0	4,000	4,000	4,000
720600 Insurance	82	82	82	82
720800 Mtce Equipment	162	3,000	3,000	3,000
720900 Mtce Bldgs & Improve	0	500	500	500
721100 Memberships	420	900	900	900
721300 Office Expense	5,723	2,500	2,500	2,500
721400 Professional & Specialized Services	254,712	225,000	225,000	225,000
721601 Rents & Leases - Co Vehicle	6,118	19,000	19,000	19,000
721700 Rents & Leases - Bldg/Land	42,970	50,000	50,000	50,000
721900 Special Departmental Expense	25,252	15,000	25,000	25,000
722000 Transportation & Travel	10,566	8,000	8,000	8,000
722100 Utilities	14,119	22,000	22,000	22,000
TOTAL SERVICES & SUPPLIES	368,891	361,982	371,982	371,982
FIXED ASSETS				
740301 Eqpt>\$5,000	71,317	0	0	0
TOTAL FIXED ASSETS	71,317	0	0	0
OTHER FINANCING USES				
750121 Operating Transfer Out - Capital Project	50,000	0	0	0
TOTAL OTHER FINANCING USES	50,000	0	0	0
<u>TOTAL EXPENDITURES</u>	799,123	713,324	751,413	751,413
<u>NET COUNTY COST (EXP - REV)</u>	740,232	675,324	713,413	713,413

SHERIFF- MORGUE OPERATIONS

COMMENTS

The Sheriff-Coroner is responsible for the investigation of deaths in this county. The Board of Supervisors provides resources to allow for this function. In Fiscal Year 2015-16, a decision was made to establish a morgue operation and to discontinue the long practice of contracted post-mortem services. Towards that purpose, the County is leasing space for post-mortem facilities and investigation. In Fiscal Year 2016-17, such costs were organized under budget 04034. Certain Coroner services income previously realized in the Sheriff's Operations budget 04010 will now provide revenue to the Morgue Operations Budget.

As Coroner, the Sheriff investigates and determines the cause of death, in the absence of a physician, as the result of an accident or due to the criminal action or negligence of another person.

ESTIMATED REVENUES

662705 Coroner Fees (\$38,000) is recommended unchanged and is based on the projected amount of Coroner Fees received in the budget year.

SALARIES & EMPLOYEE BENEFITS

710102 Permanent Salaries (\$231,352) is recommended increased \$11,181 based on the cost of recommended staffing levels.

710105 Overtime (\$14,000) is recommended unchanged for extended service investigations, unusual crimes, and court appearances.

710106 Standby Pay (\$15,000) is recommended based on current staffing levels.

710110 Uniform Allowance (\$2,700) is recommended based on recommended staffing levels.

710200 Retirement (\$78,870) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.

710300 Health Insurance (\$36,009) is based on the employer's share of health insurance premiums.

710400 Workers' Compensation (\$1,500) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

720300 Communications (\$10,000) is recommended unchanged based on anticipated expenditures for telephone, alarm and data costs in the new Morgue building.

SHERIFF- MORGUE OPERATIONS

SERVICES & SUPPLIES (continued)

- 720305** **Microwave Radio Services** (\$2,000) is recommended unchanged for the Morgue's contribution to the Microwave Radio Internal Service Fund.
- 720500** **Household Expense** (\$4,000) is recommended unchanged for Morgue building refuse disposal and household supplies.
- 720600** **Insurance** (\$82) reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800** **Maintenance - Equipment** (\$3,000) is recommended unchanged for maintaining morgue equipment for the new morgue building.
- 720900** **Maintenance – Building & Improvements** (\$500) is recommended unchanged for maintenance of the new Morgue building.
- 721100** **Memberships** (\$900) is recommended unchanged for membership in California State Coroner's Association for three Deputy Coroners.
- 721300** **Office Expense** (\$2,500) is recommended unchanged for general office supplies and equipment.
- 721400** **Professional & Specialized Services** (\$225,000) is recommended unchanged based on current Fiscal Year expenditures for technical services including Pathologist, special reports, mortuary services (estimated coroner cases per year - 550) and other Mortuary, Laboratory and Medical services for the Morgue.
- 721601** **Rents & Leases – Co Vehicle** (\$19,000) is estimated unchanged for vehicles used by the Senior Deputy Coroner, two Deputy Coroners, and mileage on transportation vehicles.
- 721700** **Rents & Leases** (\$50,000) is recommended unchanged based on current Fiscal Year expenditures and 3% increase for monthly lease payments on the Morgue Operations Building.
- 721900** **Special Departmental Expense** (\$25,000) is recommended increased \$10,000 based on current Fiscal Year expenditures. This line item pays for expendible mortuary supplies, small tools and equipment utilized at the Morgue.
- 722000** **Transportation & Travel** (\$8,000) is recommended unchanged based on current Fiscal Year expenditures for technical training and special travel expenses for Deputy Coroners.
- 722100** **Utilities** (\$22,000) is recommended unchanged to pay for utilities at the Morgue.

**COUNTY OF MADERA
 BUDGET UNIT POSITION SUMMARY
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<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2018-19 Authorized Positions</u>		<u>2019-20 Proposed Positions</u>		<u>Y-O-Y Changes in Positions</u>		<u>Notes</u>
		<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	
3428	Deputy Coroner	2.0		2.00	-	-	-	
3428	Deputy Coroner or							
3727	Senior Deputy Coroner	1.00		1.00	-	-	-	
3636	Program Assistant I or							
3637	Program Assistant II	1.00		1.00	-	-	-	
TOTAL		4.00	-	4.00	-	-	-	

NOTES: