

COUNTY OF MADERA
 BUDGET UNIT DETAIL
 BUDGET FOR THE FISCAL YEAR 2020-21

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

	BOARD APPROVED <u>2019-20</u>	CAO BASELINE <u>2020-21</u>	DEPARTMENT REQUEST <u>2020-21</u>	CAO RECOMMENDED <u>2020-21</u>
<u>ESTIMATED REVENUES:</u>				
CHARGES FOR CURRENT SERVICES				
662705 Coroner Fees	38,000	38,000	38,000	38,000
TOTAL CHARGES FOR CURRENT SERVICES	38,000	38,000	38,000	38,000
<u>TOTAL ESTIMATED REVENUES</u>	<u>38,000</u>	<u>38,000</u>	<u>38,000</u>	<u>38,000</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	231,352	231,352	232,685	232,685
710105 Overtime	14,000	14,000	14,000	14,000
710106 Standby Pay	15,000	15,000	15,000	15,000
710110 Uniform Allowance	2,700	2,700	2,700	2,700
710200 Retirement	78,870	78,870	81,870	81,870
710300 Health Insurance	36,009	36,009	36,009	36,009
710400 Workers' Compensation Insurance	1,500	1,500	1,500	1,500
TOTAL SALARIES & EMPLOYEE BENEFITS	379,431	379,431	383,764	383,764
SERVICES & SUPPLIES				
720300 Communications	10,000	10,000	10,000	10,000
720305 Microwave Radio Services	2,000	2,000	2,000	2,000
720500 Household Expense	4,000	4,000	4,000	4,000
720600 Insurance	82	82	82	82
720800 Mtce Equipment	3,000	3,000	3,000	3,000
720900 Mtce Bldgs & Improve	500	500	500	500
721100 Memberships	900	900	900	900
721300 Office Expense	2,500	2,500	2,500	2,500
721400 Professional & Specialized Services	225,000	225,000	225,000	225,000
721601 Rents & Leases - Co Vehicle	19,000	19,000	19,000	19,000

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721700 Rents & Leases - Bldg/Land	50,000	50,000	50,000	50,000
721900 Special Departmental Expense	25,000	25,000	25,000	25,000
722000 Transportation & Travel	8,000	8,000	8,000	8,000
722100 Utilities	22,000	22,000	22,000	22,000
TOTAL SERVICES & SUPPLIES	371,982	371,982	371,982	371,982
<u>TOTAL EXPENDITURES</u>	751,413	751,413	755,746	755,746
<u>NET COUNTY COST (EXP - REV)</u>	<u>713,413</u>	<u>713,413</u>	<u>717,746</u>	<u>717,746</u>

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 (\$232,685) is recommended increased \$1,333 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 unchanged based on current staffing levels.

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

710200 Retirement (\$81,870) 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. The mileage is 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 unchanged 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.

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<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2019-20 Authorized Positions</u>		<u>2020-21 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	-	2.0	-	-	-	
3428	Deputy Coroner or							
3727	Senior Deputy Coroner	1.0	-	1.0	-	-	-	
3636	Program Assistant I or							
3637	Program Assistant II or	1.0	-	1.0	-	-	-	
3654	Senior Program Assistant							
TOTAL		4.0	-	4.0	-	-	-	

NOTES: