

COUNTY OF MADERA
 BUDGET UNIT DETAIL
 BUDGET FOR THE FISCAL YEAR 2021-22

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

| | <u>ACTUAL</u> <u>2019-20</u> | <u>BOARD</u> <u>APPROVED</u> <u>2020-21</u> | <u>DEPARTMENT</u> <u>REQUEST</u> <u>2021-22</u> | <u>CAO</u> <u>RECOMMENDED</u> <u>2021-22</u> |
|---|---------------------------------|---|---|--|
| <u>ESTIMATED REVENUES:</u> | | | | |
| CHARGES FOR CURRENT SERVICES | | | | |
| 662705 Coroner Fees | 32,002 | 38,000 | 38,000 | 38,000 |
| TOTAL CHARGES FOR CURRENT SERVICES | 32,002 | 38,000 | 38,000 | 38,000 |
| MISCELLANEOUS REVENUE | | | | |
| 673000 Miscellaneous Revenue | 126 | 0 | 0 | 0 |
| TOTAL MISCELLANEOUS REVENUE | 126 | 0 | 0 | 0 |
| <u>TOTAL ESTIMATED REVENUES</u> | <u>32,128</u> | <u>38,000</u> | <u>38,000</u> | <u>38,000</u> |
| <u>EXPENDITURES:</u> | | | | |
| SALARIES & EMPLOYEE BENEFITS | | | | |
| 710102 Permanent Salaries | 228,742 | 232,685 | 232,685 | 232,685 |
| 710105 Overtime | 6,491 | 14,000 | 14,000 | 14,000 |
| 710106 Standby Pay | 16,163 | 15,000 | 15,000 | 15,000 |
| 710110 Uniform Allowance | 1,800 | 2,700 | 2,700 | 2,700 |
| 710200 Retirement | 81,026 | 81,870 | 111,969 | 111,969 |
| 710300 Health Insurance | 31,807 | 36,009 | 46,890 | 46,890 |
| 710400 Workers' Compensation Insurance | 1,500 | 1,500 | 1,500 | 1,500 |
| TOTAL SALARIES & EMPLOYEE BENEFITS | 367,529 | 383,764 | 424,744 | 424,744 |
| SERVICES & SUPPLIES | | | | |
| 720300 Communications | 5,246 | 10,000 | 10,000 | 10,000 |
| 720305 Microwave Radio Services | 2,000 | 2,000 | 2,000 | 2,000 |
| 720400 Food | 146 | 0 | 0 | 0 |
| 720500 Household Expense | 5,925 | 4,000 | 4,000 | 4,000 |
| 720600 Insurance | 82 | 82 | 82 | 82 |
| 720800 Mtce Equipment | 960 | 3,000 | 3,000 | 3,000 |

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2021-22**

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

| | ACTUAL 2019-20 | BOARD APPROVED 2020-21 | DEPARTMENT REQUEST 2021-22 | CAO RECOMMENDED 2021-22 |
|--|---------------------------|---------------------------------------|---|--|
| 720900 Mtce Bldgs & Improve | 0 | 500 | 500 | 500 |
| 721100 Memberships | 0 | 900 | 900 | 900 |
| 721300 Office Expense | 11,141 | 2,500 | 2,500 | 2,500 |
| 721400 Professional & Specialized Services | 256,788 | 225,000 | 225,000 | 225,000 |
| 721600 Rents & Leases - Equip | 10,396 | 19,000 | 0 | 0 |
| 721601 Rents & Leases - Co Vehicle | 0 | 0 | 39,013 | 39,013 |
| 721900 Special Departmental Expense | 64,273 | 25,000 | 30,000 | 30,000 |
| 722000 Transportation & Travel | 3,410 | 8,000 | 8,000 | 8,000 |
| 722100 Utilities | 8,676 | 22,000 | 22,000 | 22,000 |
| TOTAL SERVICES & SUPPLIES | 369,043 | 321,982 | 346,995 | 346,995 |
| OTHER CHARGES | | | | |
| 730330 Rents & Leases - Equipment | 0 | 0 | 51,500 | 51,500 |
| TOTAL OTHER CHARGES | 0 | 0 | 51,500 | 51,500 |
| <u>TOTAL EXPENDITURES</u> | 736,572 | 705,746 | 823,239 | 823,239 |
| <u>NET COUNTY COST (EXP - REV)</u> | 704,444 | 667,746 | 785,239 | 785,239 |

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 unchanged 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 (\$111,969) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.

710300 Health Insurance (\$46,890) 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** (\$39,013) is estimated increased \$20,013 due to mileage increase at central garage and the Corporal position placed at the Morgue. The mileage is used by the Corporal, Senior Deputy Coroner, two Deputy Coroners, and mileage on transportation vehicles.
- 721900** **Special Departmental Expense** (\$30,000) 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.

OTHER CHARGES

- 730330** **Rents & Leases – Equipment** (\$51,500) is recommended based on current Fiscal Year expenditures and a 3% increase for monthly lease payments on the Morgue Operations Building.

**COUNTY OF MADERA
 BUDGET UNIT POSITION SUMMARY
 BUDGET FOR THE FISCAL YEAR 2021-22**

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

| <u>JCN</u> | <u>CLASSIFICATION</u> | <u>2020-21 Authorized Positions</u> | | <u>2021-22 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 | | | | | | | |
| 3654 | Senior Program Assistant | 1.0 | - | 1.0 | - | - | - | |
| TOTAL | | 4.0 | - | 4.0 | - | - | - | |

NOTES: