

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2022-23**

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

	<u>ACTUAL 2020-21</u>	<u>BOARD APPROVED 2021-22</u>	<u>DEPARTMENT REQUEST 2022-23</u>	<u>CAO RECOMMENDED 2022-23</u>
<u>ESTIMATED REVENUES:</u>				
LICENSES, PERMITS & FRANCHISES				
620700 Other Licenses & Permits	312	0	0	0
TOTAL LICENSES, PERMITS & FRANCHISES	312	0	0	0
CHARGES FOR CURRENT SERVICES				
662700 Other Charges for Services	29,123	38,000	38,000	38,000
TOTAL CHARGES FOR CURRENT SERVICES	29,123	38,000	38,000	38,000
MISCELLANEOUS REVENUE				
673000 Miscellaneous Revenue	357	0	0	0
TOTAL MISCELLANEOUS REVENUE	357	0	0	0
<u>TOTAL ESTIMATED REVENUES</u>	<u>29,792</u>	<u>38,000</u>	<u>38,000</u>	<u>38,000</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	192,461	232,685	311,460	311,460
710105 Overtime	5,611	14,000	14,000	14,000
710106 Standby Pay	16,778	15,000	15,000	15,000
710110 Uniform Allowance	1,800	2,700	2,700	2,700
710200 Retirement	74,785	111,969	151,287	151,287
710300 Health Insurance	28,064	46,890	66,632	66,632
710400 Workers' Compensation Insurance	1,500	1,500	1,500	1,500
TOTAL SALARIES & EMPLOYEE BENEFITS	321,000	424,744	562,579	562,579
SERVICES & SUPPLIES				
720300 Communications	6,342	10,000	10,000	10,000

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SERVICES & SUPPLIES (continued)				
720305 Microwave Radio Services	2,000	2,000	2,000	2,000
720500 Household Expense	16,039	4,000	20,000	20,000
720600 Insurance	82	82	82	82
720800 Mtce Equipment	3,331	3,000	4,500	4,500
720900 Mtce Bldgs & Improve	0	500	500	500
721100 Memberships	350	900	900	900
721300 Office Expense	715	2,500	2,500	2,500
721400 Professional & Specialized Services	198,613	225,000	300,000	300,000
721600 Rents & Leases - Equip	1,154	0	0	0
721601 Rents & Leases - Co Vehicle	8,041	39,013	40,000	40,000
721700 Rents & Leases - Building	46,839	0	0	0
721900 Special Departmental Expense	52,369	30,000	60,000	60,000
722000 Transportation & Travel	620	8,000	8,000	8,000
722100 Utilities	17,575	22,000	25,000	25,000
TOTAL SERVICES & SUPPLIES	354,069	346,995	473,482	473,482
OTHER CHARGES				
730330 Rents & Leases - Equipment	0	51,500	60,000	60,000
TOTAL OTHER CHARGES	0	51,500	60,000	60,000
<u>TOTAL EXPENDITURES</u>	675,069	823,239	1,096,061	1,096,061
<u>NET COUNTY COST (EXP - REV)</u>	645,277	785,239	1,058,061	1,058,061

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 (\$311,460) is recommended increased \$78,775 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 (\$151,287) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.

710300 Health Insurance (\$66,632) 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** (\$20,000) is recommended increased \$16,000 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** (\$4,500) is recommended increased \$1,500 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** (\$300,000) is recommended increased \$75,000 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. The current pathologist will be retiring and the Sheriff's Office will have to contract with a new pathologist. The Sheriff's Office has begun pricing new contracts; due to the lack of qualified pathologists in the area, the costs of obtaining a contract with one will be substantially higher than the current.
- 721601** **Rents & Leases – Co Vehicle** (\$40,000) is estimated increased \$987 due to mileage increase from Fleet Services 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** (\$60,000) is recommended increased \$30,000 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** (\$25,000) is recommended increased \$3,000 to pay for utilities at the Morgue.

SHERIFF- MORGUE OPERATIONS

OTHER CHARGES

730330 **Rents & Leases – Equipment** (\$ 60,000) is recommended based on current Fiscal Year expenditures and a 3% increase for monthly lease payments on the Morgue Operations Building.

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<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2021-22</u> <u>Authorized</u> <u>Positions</u>		<u>2022-23</u> <u>Proposed</u> <u>Positions</u>		<u>Y-O-Y</u> <u>Changes</u> <u>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	-	2.0	-	1.0	-	A
3636	Program Assistant I or							
3637	Program Assistant II or							
3654	Senior Program Assistant	1.0	-	1.0	-	-	-	
TOTAL		4.0	-	5.0	-	1.0	-	

NOTES:

A One (1) FTE Deputy Coroner or Senior Deputy Coroner is needed to handle the increased workload for the Coroner Division