

**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 2021-22</u>	<u>BOARD APPROVED 2022-23</u>	<u>DEPARTMENT REQUEST 2023-24</u>	<u>CAO RECOMMENDED 2023-24</u>
<u>ESTIMATED REVENUES:</u>				
LICENSES, PERMITS & FRANCHISES				
620700 Other Licenses & Permits	162	0	0	0
TOTAL LICENSES, PERMITS & FRANCHISES	162	0	0	0
CHARGES FOR CURRENT SERVICES				
662700 Other Charges for Services	35,133	38,000	38,000	38,000
TOTAL CHARGES FOR CURRENT SERVICES	35,133	38,000	38,000	38,000
MISCELLANEOUS REVENUE				
673000 Miscellaneous Revenue	310	0	0	0
TOTAL MISCELLANEOUS REVENUE	310	0	0	0
OTHER FINANCING SOURCES				
680200 Operating Transfers In	5,000	0	0	0
TOTAL FOR OTHER FINANCING SOURCES	5,000	0	0	0
<u>TOTAL ESTIMATED REVENUES</u>	<u>40,605</u>	<u>38,000</u>	<u>38,000</u>	<u>38,000</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	229,114	311,460	422,966	324,220
710105 Overtime	6,183	14,000	14,000	14,000
710106 Standby Pay	12,354	15,000	15,000	15,000
710110 Uniform Allowance	1,576	2,700	2,700	2,700
710200 Retirement	89,293	151,287	184,222	131,665
710300 Health Insurance	43,484	66,632	77,165	77,165
710400 Workers' Compensation Insurance	1,500	1,500	1,575	1,575
FY 2023-24 S&B Savings Target				(63,967)
TOTAL SALARIES & EMPLOYEE BENEFITS	383,504	562,579	717,628	502,358

**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</u> <u>2021-22</u>	<u>BOARD</u> <u>APPROVED</u> <u>2022-23</u>	<u>DEPARTMENT</u> <u>REQUEST</u> <u>2023-24</u>	<u>CAO</u> <u>RECOMMENDED</u> <u>2023-24</u>
SERVICES & SUPPLIES				
720300 Communications	6,031	10,000	10,000	10,000
720305 Microwave Radio Services	2,000	2,000	2,000	2,000
720400 Food	0		0	0
720500 Household Expense	14,076	20,000	30,000	30,000
720600 Insurance	82	82	82	82
720800 Mtce Equipment	1,080	4,500	4,500	4,500
720900 Mtce Bldgs & Improve	0	500	500	500
721100 Memberships	200	900	900	900
721300 Office Expense	252	2,500	2,500	2,500
721400 Professional & Specialized Services	279,851	300,000	440,000	440,000
721600 Rents & Leases - Equip	0	0	0	0
721601 Rents & Leases - Co Vehicle	9,141	40,000	63,200	63,200
721700 Rents & Leases - Building	0	0	0	0
721800 Small Tools & Instruments	261	0	0	0
721900 Special Departmental Expense	9,799	60,000	60,000	60,000
722000 Transportation & Travel	3,593	8,000	8,000	8,000
722100 Utilities	17,094	25,000	25,000	25,000
TOTAL SERVICES & SUPPLIES	343,460	473,482	646,682	646,682
OTHER CHARGES				
730330 Rents & Leases - Equipment	49,543	60,000	60,000	60,000
TOTAL OTHER CHARGES	49,543	60,000	60,000	60,000
FIXED ASSETS				
740301 Eqpt>\$5,000	0	0	10,000	10,000
TOTAL FIXED ASSETS	0	0	10,000	10,000
OTHER FINANCING USES				
750121 Operating Transfer Out - Capital Project	0	0	0	0
TOTAL OTHER FINANCING USES	0	0	0	0
FIXED ASSETS				

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

	ACTUAL <u>2021-22</u>	BOARD APPROVED <u>2022-23</u>	DEPARTMENT REQUEST <u>2023-24</u>	CAO RECOMMENDED <u>2023-24</u>
740300 Equipment	0	0	0	0
TOTAL FIXED ASSETS	0	0	0	0
<u>TOTAL EXPENDITURES</u>	776,508	1,096,061	1,434,310	1,219,040
<u>NET COUNTY COST (EXP - REV)</u>	<u>735,903</u>	<u>1,058,061</u>	<u>1,396,310</u>	<u>1,181,040</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** (\$422,966) is recommended increased \$111,506 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** (\$184,222) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.

710300 **Health Insurance** (\$77,165) is based on the employer's share of health insurance premiums.

710400 **Workers' Compensation** (\$1,575) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SHERIFF- MORGUE OPERATIONS

SERVICES & SUPPLIES

- 720300** **Communications** (\$10,000) is recommended unchanged based on anticipated expenditures for telephone, alarm and data costs in the new Morgue building.
- 720305** **Microwave Radio Services** (\$2,000) is recommended unchanged for the Morgue's contribution to the Microwave Radio Internal Service Fund.
- 720500** **Household Expense** (\$30,000) is recommended increased \$30,000 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 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** (\$440,000) is recommended increased \$140,000 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. Our current contract for NAAG for Forensic Pathology Services makes up \$360,000 of this figure.
- 721601** **Rents & Leases – Co Vehicle** (\$63,200) is estimated increased \$23,200 due to mileage increase from Fleet Services and the Corporal position placed at the Morgue. The mileage is used by the Sergeant, Senior Deputy Coroner, three Deputy Coroners, and mileage on transportation vehicles.
- 721900** **Special Departmental Expense** (\$60,000) 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.

SHERIFF- MORGUE OPERATIONS

SERVICES & SUPPLIES (continued)

- 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 unchanged to pay for utilities at the Morgue.

OTHER CHARGES

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

FIXED ASSETS

- 740301** **Equipment** (\$10,000) is recommended increased \$10,000 for purchase of a microscope to assist with examinations.

**COUNTY OF MADERA
BUDGET UNIT POSITION SUMMARY
BUDGET FOR THE FISCAL YEAR 2023-24**

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

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2022-23 Authorized Positions</u>		<u>2023-24 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	2.0	-	2.0	-	-	-	
3636	Program Assistant I or							
3637	Program Assistant II or							
3654	Senior Program Assistant	1.0	-	-	-	(1.0)	-	A
3321	Sheriff's Sergeant	-	1.0	1.0	-	1.0	(1.0)	B
TOTAL		5.0	1.0	5.0	-	-	(1.0)	

NOTES:

- A** Sr. Program Assistant moved to Sr Accounting Technician in 04010
- B** Position funded in 22/23