

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2017-18**

Department:

**SHERIFF-MORGUE  
OPERATIONS (04034)**

Function:

**Public Protection**

Activity:

**Police Protection**

Fund:

**General**

**Coroner Fees**

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2015-16</u>	<u>BOARD APPROVED EXPENDITURES 2016-17</u>	<u>DEPARTMENT REQUEST 2017-18</u>	<u>CAO RECOMMENDED 2017-18</u>
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
710102 Permanent Salaries		131,035	227,602	227,602
710103 Extra Help		1,000	0	0
710105 Overtime		14,000	14,000	14,000
710106 Standby Pay		0	2,000	2,000
710110 Uniform Allowance		2,700	2,700	2,700
710200 Retirement		45,932	84,761	84,761
710300 Health Insurance		26,071	52,564	52,564
710400 Workers' Compensation Insurance		1,500	1,500	1,500
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>0</b>	<b>222,238</b>	<b>385,127</b>	<b>385,127</b>
<b>SERVICES &amp; SUPPLIES</b>				
720300 Communications		2,400	10,000	10,000
720305 Microwave Radio Services		2,000	2,000	2,000
720500 Household Expense		4,000	4,000	4,000
720600 Insurance		82	82	82
720800 Mtce Equipment		0	3,000	3,000
720900 Mtce Bldgs & Improve		0	500	500
721300 Office Expense		2,500	2,500	2,500
721400 Professional & Specialized Services		180,000	205,000	205,000
721601 Rents & Leases - Co Vehicle		19,000	19,000	19,000
721700 Rents & Leases - Bldg/Land		40,800	48,000	48,000
721900 Special Departmental Expense		10,000	15,000	15,000
722000 Transportation & Travel		1,000	1,000	1,000
722100 Utilities		22,000	22,000	22,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>0</b>	<b>283,782</b>	<b>332,082</b>	<b>332,082</b>
<b>FIXED ASSETS</b>				
740301 Eqpt>\$5,000	0	0	25,000	25,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>
<b>TOTAL - SHERIFF-MORGUE OPERATIONS</b>	<b>0</b>	<b>506,020</b>	<b>742,209</b>	<b>742,209</b>

## 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 FY 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 FY 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.

### REVENUE

	<u>Actual</u> <u>2015-16</u>	<u>Estimated</u> <u>2016-17</u>	<u>Projected</u> <u>2017-18</u>
Coroner Services Income	\$0	\$30,000	\$ 30,000
Transportation of Decedants	0	0	0
Employee Witness/Jury Fees	0	0	0
Sheriff Rural Small Counties Fund	0	0	25,000
General Fund Expense	<u>0</u>	<u>444,000</u>	<u>687,209</u>
Total Funding	\$0	\$474,000	\$742,209

### STAFFING

	<u>2016-17</u> <u>Authorized</u>	<u>2017-18</u> <u>Recommended</u>
<b><u>Permanent (excluding positions funded by Grants)</u></b>		
Senior Deputy Coroner	0	1
Program Assistant	0	1
Deputy Coroner	1	2
Deputy Sheriff Basic or Intermediate Post	<u>2</u>	<u>0</u>
Total Permanent	3	4

### STAFFING NOTE

One Senior Deputy Coroner and one Program Assistant were approved mid-year FY 2016-17 through Board Action and two Deputy Sheriff's were replaced with two Deputy Coroners through the same board action.

## SHERIFF- MORGUE OPERATIONS

### SALARIES & EMPLOYEE BENEFITS

- 710102**      **Permanent Salaries** (\$227,602) is recommended increased \$96,567 based on the cost of recommended staffing levels. This will fund a Senior Deputy Coroner, two Deputy Coroners and a Program Assistant that were approved through Board Action during FY 2016-17.
- 710103**      **Extra Help** (\$0) is not recommended for funding in 2017-18, a reduction of \$1,000.
- 710105**      **Overtime** (\$14,000) is recommended unchanged for extended service investigations, unusual crimes, and court appearances.
- 710106**      **Standby Pay** (\$2,000) is recommended based on current staffing levels.
- 710110**      **Uniform Allowance** (\$2,700) is recommended based on recommended staffing levels.
- 710200**      **Retirement** reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300**      **Health Insurance** is based on the employer's share of health insurance premiums.
- 710400**      **Workers' Compensation** reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

### SERVICES & SUPPLIES

- 720300**      **Communications** (\$10,000) is recommended increased \$7,600 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** (\$4,000) is recommended unchanged for Morgue building refuse disposal and household supplies.
- 720600**      **Insurance** reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800**      **Maintenance - Equipment** (\$3,000) is recommended increased \$3,000 for maintaining morgue equipment for the new morgue building.

## SHERIFF- MORGUE OPERATIONS

### SERVICES & SUPPLIES (continued)

**720900**      **Maintenance – Building & Improvements** (\$500) is recommended increased \$500 for maintenance of the new Morgue building.

**721300**      **Office Expense** (\$2,500) is recommended for general office supplies and equipment.

**721400**      **Professional & Specialized Services** (\$205,000) is recommended increased \$25,000 based on current FY expenditures for the following technical services:

Pathologist, special reports, mortuary services (estimated coroner cases per year - 550)  
and other Mortuary, Laboratory and Medical services for the Department \$205,000

**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:

- Vehicle rental cost for Senior Deputy Coroner \$ 5,000
- Vehicle rental cost for two Deputy Coroners 14,000

**721700**      **Rents & Leases** (\$48,000) is recommended increased \$7,200 based on current FY expenditures for monthly lease payments on the Morgue Operations Building.

**721900**      **Special Departmental Expense** (\$15,000) is recommended increased \$5,000 for expendible mortuary supplies, small tools and equipment.

**722000**      **Transportation & Travel** (\$1,000) is recommended unchanged for technical training and special travel expenses.

**722100**      **Utilities** (\$22,000) is recommended unchanged to pay for utilities at the Morgue.

### FIXED ASSETS

**740301**      **Eqpt>\$5,000** (\$25,000) is recommended for the purchase of necessary equipment (\$25,000) for the new Morgue building.