

COUNTY OF MADERA  
 BUDGET UNIT DETAIL  
 BUDGET FOR THE FISCAL YEAR 2018-19

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

	<u>ACTUAL</u> <u>2016-17</u>	<u>BOARD</u> <u>APPROVED</u> <u>2017-18</u>	<u>DEPARTMENT</u> <u>REQUEST</u> <u>2018-19</u>	<u>CAO</u> <u>RECOMMENDED</u> <u>2018-19</u>
<b><u>ESTIMATED REVENUES:</u></b>				
LICENSES, PERMITS & FRANCHISES				
662700 Other Licenses & Permits	1,363	0	0	0
<b>TOTAL LICENSES, PERMITS &amp; FRANCHISES</b>	<b>1,363</b>	<b>0</b>	<b>0</b>	<b>0</b>
CHARGES FOR CURRENT SERVICES				
662705 Coroner Fees	25,648	30,000	38,000	38,000
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>25,648</b>	<b>30,000</b>	<b>38,000</b>	<b>38,000</b>
OTHER FINANCING SOURCES				
680200 Operating Transfers In	0	25,000	0	0
<b>TOTAL FOR OTHER FINANCING SOURCES</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>
<b><u>TOTAL ESTIMATED REVENUES</u></b>	<b><u>27,011</u></b>	<b><u>55,000</u></b>	<b><u>38,000</u></b>	<b><u>38,000</u></b>
<b><u>EXPENDITURES:</u></b>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	78,524	227,602	220,171	220,171
710105 Overtime	2,004	14,000	14,000	14,000
710106 Standby Pay	46	2,000	2,000	2,000
710110 Uniform Allowance	240	2,700	2,700	2,700
710200 Retirement	25,071	84,761	75,611	75,611
710300 Health Insurance	12,069	52,564	35,360	35,360
710400 Workers' Compensation Insurance	1,500	1,500	1,500	1,500
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>119,454</b>	<b>385,127</b>	<b>351,342</b>	<b>351,342</b>

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	<u>ACTUAL 2016-17</u>	<u>BOARD APPROVED 2017-18</u>	<u>DEPARTMENT REQUEST 2018-19</u>	<u>CAO RECOMMENDED 2018-19</u>
SERVICES & SUPPLIES				
720300 Communications	3,786	10,000	10,000	10,000
720305 Microwave Radio Services		2,000	2,000	2,000
720500 Household Expense	0	4,000	4,000	4,000
720600 Insurance	82	82	82	82
720800 Mtce Equipment		3,000	3,000	3,000
720900 Mtce Bldgs & Improve		500	500	500
721100 Memberships	0	0	900	900
721300 Office Expense		2,500	2,500	2,500
721400 Professional & Specialized Services	218,098	205,000	225,000	225,000
721601 Rents & Leases - Co Vehicle		19,000	19,000	19,000
721700 Rents & Leases - Bldg/Land	41,718	48,000	50,000	50,000
721900 Special Departmental Expense	24,578	15,000	15,000	15,000
722000 Transportation & Travel	120	1,000	8,000	8,000
722100 Utilities	5,366	22,000	22,000	22,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>293,748</b>	<b>332,082</b>	<b>361,982</b>	<b>361,982</b>
FIXED ASSETS				
740301 Eqpt>\$5,000	43,303	25,000	0	0
<b>TOTAL FIXED ASSETS</b>	<b>43,303</b>	<b>25,000</b>	<b>0</b>	<b>0</b>
<b><u>TOTAL EXPENDITURES</u></b>	<b>456,505</b>	<b>742,209</b>	<b>713,324</b>	<b>713,324</b>
<b><u>NET COUNTY COST (EXP - REV)</u></b>	<b>429,494</b>	<b>687,209</b>	<b>675,324</b>	<b>675,324</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.

### ESTIMATED REVENUES

**662705**      **Coroner Fees** (\$38,000) is recommended increased by \$8,000 and is based on the projected amount of Coroner Fees received in the budget year.

### SALARIES & EMPLOYEE BENEFITS

**710102**      **Permanent Salaries** (\$220,171) is recommended decreased \$7,431 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** (\$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 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** reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800**      **Maintenance - Equipment** (\$3,000) is recommended unchanged \$3,000 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 increased \$99 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 increased \$20,000 based on current FY 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 for vehicles used by the Senior Deputy Coroner, two Deputy Coroners, and mileage on transportation vehicles.
- 721700**      **Rents & Leases** (\$50,000) is recommended increased \$2,000 based on current FY expenditures and 3% increase for monthly lease payments on the Morgue Operations Building.
- 721900**      **Special Departmental Expense** (\$15,000) is recommended unchanged for expendible mortuary supplies, small tools and equipment.
- 722000**      **Transportation & Travel** (\$8,000) is recommended increased \$7,000 based on current FY 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.

**COUNTY OF MADERA  
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<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2017-18 Authorized Positions</u>		<u>2018-19 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		2.00	-	-	-	
3428	Deputy Coroner or							
3727	Senior Deputy Coroner	1.00		1.00	-	-	-	
3636	Program Assistant I or							
3637	Program Assistant II	1.00		1.00	-	-	-	
<b>TOTAL</b>		<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**NOTES:**