

2 ORDINANCE NO. 608.3

3 AN ORDINANCE OF THE COUNTY OF RIVERSIDE  
4 AMENDING ORDINANCE NO. 608 RELATING TO REMOVAL  
5 AND STORAGE FEES CHARGED BY THE CORONER

6 The Board of Supervisors of the County of Riverside ordains as follows:

7 Section 1. Section 1 of Ordinance No. 608 is amended to read:

8 “Section 1. Pursuant to Government Code section 27472, whenever the  
9 Sheriff-Coroner-Public Administrator takes custody of a dead body pursuant to law, he or  
10 she may charge and collect from the person entitled to control the disposition of the  
11 remains, as specified in section 7100 of the Health and Safety Code, the actual expense  
12 incurred by the Coroner in removing the body from the place of death and keeping the  
13 body until its release to the person responsible for its internment. The charge under  
14 Government Code section 27472 shall not exceed one hundred dollars (\$100.00);

15 “Government Code section 54985(a) provides that notwithstanding any other  
16 provision of the law that prescribes an amount or otherwise limits the amount of a fee or  
17 charge that may be levied by a county, a county Board of Supervisors shall have the  
18 authority to increase or decrease a fee or charge, that is otherwise authorized to be levied  
19 by another provision of law, in the amount reasonably necessary to recover the cost of  
20 providing any product or service or the cost of enforcing any regulation for which the fee  
21 or charge is levied. The fee or charge may reflect the average cost of providing any  
22 product or service or enforcing any regulation. Indirect costs that may be reflected shall  
23 be limited to those items included in the federal Office of Management and Budget  
24 Circular A-87 on January 1, 1984;

25 “The Sheriff-Coroner-Public Administrator has calculated the amount of \$200 as  
26 the average cost incurred when removing a body from the place of death and keeping the  
27 body until its release to the person responsible for its internment. This fee shall include  
28 the following: salaries and benefits of County employees, indirect expenses and

1 expenses for materials and services;

2 "The Sheriff-Coroner-Public Administrator is authorized to charge and collect  
3 from the person entitled to control the disposition of remains, as specified in Health and  
4 Safety Code section 7100, the fee of \$200 when removing a body from the place of death  
5 and keeping the body until its release to the person responsible for its internment."

6 Section 2. This Ordinance shall take effect 30 days after the date of adoption.

7 BOARD OF SUPERVISORS OF THE COUNTY  
8 OF RIVERSIDE, STATE OF CALIFORNIA

9 By: \_\_\_\_\_  
Chairman

10 ATTEST:

11 CLERK OF THE BOARD:

12  
13 By: \_\_\_\_\_  
Deputy

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15 (SEAL)

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02 APR 11 AM 10:02  
AUDITOR-CONTROLLER  
RIVERSIDE COUNTY

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

327



**FROM:** Bob Doyle, Sheriff-Coroner-PA

**SUBMITTAL DATE:**  
03/24/05

**SUBJECT:** Amended Ordinance No. 608 Relating to Removal  
and Storage Fees Charged by the Coroner

**RECOMMENDED MOTION:** Move that the Board of Supervisors introduce and set for public hearing on or about June 14, 2005, and thereafter adopt Ordinance No. 608.3 (An Amendment to an Ordinance of the County of Riverside authorizing the Sheriff-Coroner-Public Administrator to charge a fee of \$200 for body removal and storage).

**BACKGROUND:** (Continued on Page 2)  
BR 05-066

FORM APPROVED  
COUNTY COUNSEL

APR 27 2005

BY

*[Signature]*

*[Signature]*

Bob Doyle, Sheriff-Coroner-PA

**FINANCIAL DATA**

Current F.Y. Total Cost:	\$0	In Current Year Budget:	No
Current F.Y. Net County Cost:	\$0	Budget Adjustment:	No
Annual Net County Cost:	\$0	For Fiscal Year:	FY 2004-05

**SOURCE OF FUNDS: Reimbursement for Coroner's Services**

Positions To Be Deleted Per A-30	<input type="checkbox"/>
Requires 4/5 Vote	<input checked="" type="checkbox"/>

**C.E.O. RECOMMENDATION:**

**APPROVE**

**County Executive Office Signature**

*[Signature]*

**MINUTES OF THE BOARD OF SUPERVISORS**

3. On motion of Supervisor Buster, seconded by Supervisor Stone and duly carried by unanimous vote, IT WAS ORDERED that the above ordinance is approved as introduced with waiver of the reading, and is set for public hearing on Tuesday, June 14, 2005 at 9:30 a.m.

Ayes: Buster, Tavaglione, Stone, Wilson and Ashley  
Nays: None  
Absent: None  
Date: May 10, 2005  
xc: Sheriff-Coroner-PA, E.O., Co.Co., COB(2)

Nancy Romero  
Clerk of the Board  
By: *[Signature]*  
Deputy

Prev. Agn. Ref.:

District: All

Agenda Number:

**ATTACHMENTS FILED  
WITH THE CLERK OF THE BOARD**

Departmental Concurrence  
 Deputy  
 5/2/05  
 BY *[Signature]*  
 ROBERT E. BYRD, Auditor-Controller

Dept't Recomm.:  
 Per Exec. Ofc.:  
 Consent  
 Policy

## **Coroner's Transportation Fee Calculation**

### **Full Cost Recovery**

The purpose for fee calculations is to track, gather, research, schedule and calculate full cost recovery for all related direct costs and to recover reasonable and applicable indirect costs that approximate full cost recovery. Costs may be based on current actuals, or may be based on an estimate based on a period deemed to have relevance to the study (i.e., COWCAP).

### **Direct Costs**

Salaries & Benefits based on position count times hours, and other pay and benefits.  
Services & Supplies directly attributed to transportation cost objectives.

### **Indirect Costs**

Division Overhead  
Department Overhead  
County Overhead (COWCAP)  
Other additional charges and credits if applicable

## FY05 Coroner's Transportation Fee

**Overhead Calculation, Indirect Cost Pools (see supporting worksheets):**

Departmental Indirect	1,059,585.18
Administrative Load	663,010.02
COWCAP	129,793.00
Dept. Central Service Orgs.	54,952.53
Supplies and Services	1,484,411.49
	3,391,752.23
Total Indirect Cost:	2,180,834.39
Direct Labor	
Overhead Rate	<b>156%</b>

**Direct Cost**

	Hours	Hourly Rate	Benefits	Total Sal/Ben	Overhead Applied	
Supervising Deputy Coroner	0.10	\$ 35.65	\$ 16.11	\$ 5.18	\$ 5.54	\$ 10.72
Coroner Technician	1.08	\$ 15.93	\$ 8.02	\$ 25.86	\$ 26.76	\$ 52.62
				\$ 31.04	\$ 32.30	\$ 63.34
Total Salaries and Benefits w/Over head						

**Direct Materials Only**

Direct Supplies and Services:	\$ 272,569.00
Estimated number of transports	1,989
Supply Svc per Transportation Fee	\$ 137.04

Direct Salaries and Benefits	\$ 31.04
Overhead	\$ 32.30
Direct materials	\$ 137.04
Cost Per Transport	\$ 200.38

## Coroner's Transportation Fee Calculation Salaries

POSITION TITLE	AUTH POS	POS CODE	GRADE	TOTAL SALARY	Direct	Indirect	N/A
Indirect		1	135	\$ 141,011		\$ 141,011	
Indirect		2	112	\$ 180,408		\$ 180,408	
Indirect		1	133	\$ 105,108		\$ 105,108	
Indirect		1	145	\$ 117,040		\$ 117,040	
Indirect		2	292	\$ 68,058		\$ 68,058	
Indirect		2	154	\$ 44,596		\$ 44,596	
Indirect		1	208	\$ 29,644		\$ 29,644	
N/A (TDY)		1	177	\$ 45,533	\$ -	\$ -	\$ 45,532.67
Indirect		1	382	\$ 39,453		\$ 39,453	
Direct		12	268	\$ 340,914	\$ 340,914		
Direct		15	139	\$ 806,079	\$ 806,079		
Direct		2	180	\$ 129,135	\$ 129,135		
Indirect		4	518	\$ 256,669	\$ 128,335	\$ 128,335	
Direct		1	526	\$ 45,053	\$ 45,053		
Indirect		1	127	\$ 95,619		\$ 95,619	
.50% ind.		1	724	\$ 204,985	\$ 102,493	\$ 102,493	
Direct		4	733	\$ 570,477	\$ 570,477		
Direct		1	427	\$ 42,255	\$ 42,255		
		53		\$ 3,262,037	\$ 2,164,739	\$ 1,051,765	\$ 45,533
				Actuals			
					\$ 1,051,765	\$ 1,059,585.18	0.33
					\$ 2,164,739	\$ 2,180,834.39	0.67
						\$ 3,240,419.57	

This schedule is used to determine those classifications which are support (indirect) in nature to the Coroner's mission. Cost that are deemed "indirect" will be spread over those classification which can be directly identified to the cost objective (transports). Cost that are reimbursable through MOU, grants, or any other agreement will be backed out of the indirect cost pool and will not be recoverable. Percentages calculated will be used as a representative sample and applied to actual cost to determine overhead rates (actual costs by position are not readily available). Data taken from the FY05 Budget.

**Coroner's Transportation Fee Calculation  
Administrative Load**

Account Code	Description	Actual Expenditures		
	<b>Salary &amp; Benefits</b>			
510040	Regular Salaries	3,240,420	exclude	0
510100	Field Training Officer	390	100%	390
510200	Payoff/Permanent/Seasonal	10,814	100%	10,814
510320	Temporary Salary	42,154	100%	42,154
510420	Overtime	112,734	100%	112,734
510440	Administrative Leave	29,601	100%	29,601
510500	Standby Pay	48,644	100%	48,644
510520	Bilingual Pay	1,411	100%	1,411
510620	Night Differential	15,581	100%	15,581
510700	Holiday Pay	25,622	100%	25,622
515200	Retiree Health Benefits	3,636	100%	3,636
517000	Workers Compensation Insurance	103,774	include @ 33%	34,245
518020	Flexible Spending Account Fees	199	100%	199
518040	Transportation - Admin Fee	26	100%	26
518080	Other Budgeted Benefits	0	100%	0
518100	Budgeted Benefits	1,024,103	include @ 33%	337,954
		4,659,107		663,010
				<b>Admin Load</b>

Note:  
The indirect portion of Workers Comp and Budgeted Benefits is not recovered through the direct billing; therefore it will be recovered through the overhead rate. The cost represents the fringe and workers comp associated with the indirect cost.

**County Wide Cost Allocation Plan (Coroner Cost)**

*COWCAP allocated to Coroners*                    \$ 129,793.00  
*Direct Cost*    \$ 2,164,739.14

*Cowcap Rate*    6%

**Note:**

COWCAP cost are those cost allocated by the General Fund's central service departments to those departments that benefit from the services. The costs are allocated based on the most appropriate cost driver and should be treated an indirect cost, used to calculate overhead rates, by the benefiting departments. The cost are allocated per Circular A-87 and based on historical data. Cost allocated in FY05 are derived from computation based on FY03 data. FY03 is the most recently completed fiscal year, that has been audited at the time of the allocation.

**Coroner's Transportation Fee Calculation  
Service Orgs**

Org	Cost
Accounting	\$ 27,292.72
Admin	\$ 1,103.41
Personnel	\$ 26,556.40
	\$ 54,952.53

Cost allocated from Sheriff's Support and Admin functions are distributed to division based on position count.  
Cost is derived from the FY03/04 Contract Rate plan.

**Coroner's Transportation Fee Calculation  
Non-Personnel costs**

Account	Supplies & Services	Total	Indirect	Direct
520105	Protective Gear	28,529	28,529	0
520115	Uniforms/Replacement Clothing	3,188	3,188	0
520220	800 MHZ- Vehicle Radios	59,061	59,061	0
520230	Cellular Phone	16,056	16,056	0
520250	Communications Equip/Installations	1,986	1,986	0
520260	Computer Lines	4,182	4,182	0
520270	County Delivery Service	114	114	0
520300	Pager Service	1,293	1,293	0
520320	Telephone Service	127,275	127,275	0
520815	Cleaning/Custodial Supplies	759	759	0
520820	Janitorial Services	36,809	36,809	0
520830	Laundry Service	27,427	27,427	0
520835	Laundry Supplies	0	0	0
520930	Insurance, Liability	18,819	18,819	0
520945	Insurance, Property	32,100	32,100	0
521340	Maintenance - Communications Equip	87	87	0
521360	Maintenance - Computers	1,115	1,115	0
521380	Maintenance-Copier	4,226	4,226	0
521400	Maint-Diesel Equip/Truck/Bus	128	128	0
521480	Maintenance - Morgue Equipment	7,674	7,674	0
521500	Maintenance - Motor Vehicles	8,490	8,490	0
521540	Maintenance-Office Equipment	566	566	0
521560	Maintenance - Other	3,237	3,237	0
521580	Maintenance - Radio Elec Equipment	2,427	2,427	0
521640	Maintenance - Software	0	0	0
521700	Maintenance - Alarms	1,779	1,779	0
521720	Maintenance - Fire Systems	0	0	0
522310	Maintenance - Buildings & Improvements	112,599	112,599	0
522320	Maintenance - Grounds	15,042	15,042	0
522810	Crime Lab/Forensic Supplies	34,886	34,886	0
523100	Memberships	2,184	2,184	0
523220	Licenses and Permits	4,261	4,261	0

Account	Supplies & Services	Total	Indirect	Direct
523250	Refunds	15	15	0
523620	Books/Publications	653	653	0
523640	Computer Equipment-Non Fixed Asset (<\$5K)	10,062	10,062	0
523660	Computer Supplies	5,896	5,896	0
523680	Office Equipment-Non Fixed Asset(<\$5K)	1,472	1,472	0
523700	Office Supplies	7,656	7,656	0
523760	Postage & Mailing	3,675	3,675	0
523800	Printing & Binding	2,546	2,546	0
523820	Subscriptions	842	842	0
524960	Interpreters - Translator Fees	88	88	0
525060	Medical Examinations/Physicals	6,278	6,278	0
525100	Medical/Lab Services	183,631	183,631	0
525120	Micrographic Services	1,240	1,240	0
525140	Personnel Services	25,402	25,402	0
525300	Oasis Processing (Peoplesoft PR/HR/GL)	32,058	32,058	0
525440	Professional Services- Other	109,126	0	109,126
525480	Arbitration Services	8,916	8,916	0
525500	Salary/Benefit Reimbursement	26,623	26,623	0
525540	Transcription Services	460	460	0
526400	Codes and Legal Publications	232	232	0
526500	Alarm Systems Rental/Lease	0	0	0
526900	Instruments/Minor Medical Equipment	5,788	0	5,788
526930	Flashlights, Batteries, Bulbs	20	20	0
526940	Locks/Keys	254	254	0
527280	Awards/Recognitions	44	44	0
527360	Controlled Sub-Hazardous Material Expense	20,482	20,482	0
527400	Electronic and Radio Supplies	317	317	0
527420	Fingerprinting Supplies	0	0	0
527460	Firearm Equipment & Supplies	1,352	1,352	0
527500	Handcuffs	23	23	0
527860	Training Material	1,105	1,105	0
528140	Conference/Reg Fees	8,081	8,081	0
528220	Photography Expense	8,034	8,034	0
528900	Air Transportation	2,109	2,109	0
528920	Car Pool Expense	174,311	174,311	0
528960	Lodging	6,705	6,705	0

Account	Supplies & Services	Total	Indirect	Direct
528980	Meals	3,220	3,220	0
529040	Private Mileage Reimbursement	39	39	0
529060	Public Service Transportation	253	253	0
529080	Rental Vehicles	585	585	0
529120	Transportation-Prisoner/Ward - Coroner	272,569	0	272,569
529540	Utilities	188,883	188,883	0
	Total Service & Supplies	1,677,344	1,289,861	387,483
	Other Charges			
535561	Depreciation - Buildings	194,550	194,550	0
	Total Other Charges	194,550	194,550	0
	Fixed Assets			
546160	Equipment - Other	0	0	0
	Total Fixed Assets	0	0	0
<b>GRAND TOTALS</b>		<b>1,871,894</b>	<b>1,484,411</b>	<b>387,483</b>

Supplies and Services Cost Pool. To determine those cost that are directly identifiable to a cost objective and those cost that are support in nature and indirectly benefit the cost objective. Protective Gear, instruments, and Professional Services are directly attributed to the cost objective (Transportation of Bodies). Indirect cost will be added onto the indirect cost pool and recovered through an indirect rate.