



## EXHIBIT IV FEE CHECKLIST FOR ASR SUBMISSION

**DESCRIPTION**

County Agencies & Departments are generally responsible for all aspects of their fees. **Three weeks** prior to filing the ASR for proposed fee updates with the Clerk of the Board, the department/agency must submit the ASR, Fee Checklist, and appropriate documentation to allow adequate time for the CEO and Auditor-Controller to perform a limited review. The Fee Checklist signed by both the CEO and Auditor-Controller must be attached to the ASR.

DEPT./AGENCY: SHERIFF CORONER DEPARTMENT DATE: 07/1/2025  
 DEPT./AGENCY CONTACT: NOMA M. CROOK PHONE NO.: 714-834-6681

Description of proposed fee contained in ASR:  
To update the decrease in fee for the Coroner removal and keeping of body from \$318 to \$313.

Amount of annual revenue related to this proposal:  
\$766,850

Answer the following questions and check appropriate boxes.

Check One  
YES NO N/A

**BACKGROUND:**

- 1. Is this a revision of existing fee(s)? If YES, when were the fee(s) last revised?     
01/08/2008  
*Attach a fee schedule that includes a comparison between current and proposed fees.*
- 2. Are there any new fee(s)?
- 3. When will the fee(s) be effective?     
 Date: 10/23/2025

**LEGAL CONSIDERATIONS:**

- 4. Has legal authority for the fee been reviewed?
- 5. Is the fee request consistent with the legal authority to levy?
- 6. Cite the legal authority of the fee and attach a copy of the reference code(s).  
 California Government Code 27472 - If authorized by the county board of supervisors by ordinance, the coroner, whenever he or she takes custody of a dead body pursuant to law, may charge and collect from the person entitled to control the disposition of the remains, as specified in Section 7100 of the Health and Safety Code, the actual expense incurred by the coroner in removing the body from the place of death and keeping the body until its release to the person responsible for its interment.  
Ordinance 08-001. Sec. 8-1-16 Fee for Removing and Keeping Dead Bodies.
- 7. Does the fee(s) meet one of Proposition 26's exceptions (Note 1)?     
 If "NO" is checked, please contact your CEO Budget Analyst.  
 If "YES" is checked, please list the exception(s). If necessary, please provide attachments.  
 California Constitution Section 1 of Article XIII (C): (E) (3) - A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.
- 8. Is the drafted Board Resolution or ordinance language (if required) attached?

**COMMUNICATIONS**

- 9. List county and non-county departments, agencies, organization and/or communities impacted by the fee(s), if applicable
  - a. Orange County residents Have they been notified?
  - b.  Have they been notified?



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Has the fee been coordinated with them?

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10. Have all advisory board and public hearing concurrencies been finalized?

**FEE CALCULATIONS**

11. Is full cost recovery planned in the fee calculation? If not, Please provide an explanation.

12. Are the proposed fee(s) derived from a cost basis analysis? If YES, Please complete questions 13 through 16. If NO, please provide explanation.

13. Is agency/department indirect cost included in the fee calculation?

14. Is the County General support service costs as determined by the County Wide Cost Allocation Plan (CWCAP) included in the fee calculation?

15. Identification of the costs related to this fee proposal:

Personnel (Salaries & Employee Benefits)	\$	36,357.00
Services and Supplies	\$	3,773.00
Equipment	\$	91,606.00
Department/Agency Indirect Costs	\$	19,943.00
County General support service costs (CWCAP)	\$	2,671.00
Other	\$	612,500.00
<b>Total</b>	<b>\$</b>	<b>766,850.00</b>

16. \*Initial Fiscal Year

Costs:	\$	766,850.00
Revenue:	\$	770,933.00
NCC:	\$	-4,083.00

\*Projected Fiscal Year

Costs:	\$	766,850.00
Revenue:	\$	766,850.00
NCC:	\$	

\* Costs, revenue, and NCC including cost and revenue related to this fee update.

17. Revenue Coding:

FUND	DEPT	BUDGET CONTROL	UNIT	REVENUE SOURCE	DEPT REVENUE SOURCE
100	060	060	5454	7590	5494

Dept./Agency Authorized Signature: *Norma M. Crook* Print Name: NORMA M. CROOK Date: 7/3/25

Auditor-Controller Signature: *Jim Christian* Print Name: JIM CHRISTIANSEN Date: 7/29/25

CEO Signature: *Diana Chepi* Print Name: Diana Chepi Date: 8/4/2025



**EXHIBIT IV  
FEE CHECKLIST FOR ASR SUBMISSION**

Note 1: California State Constitution, Article XIII C, § 1 (e), 2(d), (Proposition 26, November 3, 2010)  
Requires a fee or charge that does not fall within the seven exceptions listed in Proposition 26 is deemed a tax which must be approved by the voter.

**ORANGE COUNTY SHERIFF-CORONER DEPARTMENT  
REMOVAL & KEEPING OF BODY (Govt Code: 27472)  
CORONER DIVISION (UNIT 5454)**

**FY 2025-26**  
(based on FY 2025-26 data)

DESCRIPTION	FY 2025-26 HOURS 2088	CALCULATION FOR FEE CHECKLIST FOR ASR SUBMISSION						CALCULATION FOR FEE CHECKLIST FOR ASR SUBMISSION			
		(a)	(b)	c = (a) + (b)	(d)	(e)	f = (d) + (e)	g = (c) + (f)	(h)	(i)	j = (h) + (i)
		OCEA SR. CORONER TECHNICIAN (3924SM)	OCEA CORONER TECHNICIAN (3926GE)	TOTAL AVERAGE	AOCDS SR. DEPUTY CORONER (6007GS)	AOCDS DEPUTY CORONER (6005GS)	TOTAL AVERAGE	TOTAL	TOTAL AVERAGE from col. C	TOTAL AVERAGE from col. F	TOTAL
Productive Hourly Rate [1]								1.1792	1.1793		
Hours Per Case [2]								0.04	0.11		
<b>I. Salaries &amp; Wages</b>	<b>WIC code</b>	<b>09</b>	<b>09</b>		<b>03N</b>	<b>03N</b>					
Salary Rate [1]		\$ 45.21	\$ 40.52	\$ 42.87	\$ 53.84	\$ 48.31	\$ 51.08	\$ 2.02	\$ 6.63	\$ 8.65	
Bilingual Pay		-	-	-	0.09	0.12	0.11	-	0.01	0.01	
POST Pay		-	-	-	1.08	-	0.54	-	0.07	0.07	
<b>Total Salaries &amp; Wages</b>		\$ 45.21	\$ 40.52	\$ 42.87	\$ 55.01	\$ 48.43	\$ 51.72	\$ 2.02	\$ 6.71	\$ 8.73	
<b>II. Benefits</b>											
Retirement (GE) [1]	37.432%	\$ 16.92	\$ 15.17	\$ 16.05			16.05	\$ 0.76		\$ 0.76	
Retirement (GS) [1]	37.672%				20.72	18.24	19.48		2.53	2.53	
Health Reimbursement (Obj. 207) [1]	\$ 1,639.00	0.78	0.78	\$ 0.78			0.78	\$ 0.04		0.04	
Health Reimbursement (Obj. 207) [1]	5.000%				2.69	2.42	2.56		0.33	0.33	
Retirement-Star Cola [1]	0.025%	0.01	0.01	0.01	0.01	0.01	0.01	-	-	-	
Health Insurance / Yr - Non Sworn [1]	\$ 14,229.72	6.82	6.82	6.82			6.82	0.32		0.32	
Health Insurance / Yr - Sworn [1]	\$ 20,230.88				9.69	9.69	9.69		1.26	1.26	
Other Insurance / Yr [1]	\$ 624.00	0.30	0.30	0.30	0.30	0.30	0.30	0.01	0.04	0.05	
Medicare Insurance [1]	1.450%	0.66	0.59	0.63	0.80	0.70	0.75	0.03	0.10	0.13	
Workers' Compensation (Code 09) [1]	2.200%	0.99	0.89	0.94			0.94	0.04		0.04	
Workers' Compensation (Code 03N) [1]	7.610%				4.10	3.68	3.89		0.50	0.50	
Unemployment [1]	0.080%	0.04	0.03	0.04	0.04	0.04	0.04	-	0.01	0.01	
<b>Total Benefits</b>		\$ 26.52	\$ 24.59	\$ 25.56	\$ 38.35	\$ 35.08	\$ 36.72	\$ 1.20	\$ 4.77	\$ 5.97	
<b>Total Salaries &amp; Benefits</b>		\$ 71.73	\$ 65.11	\$ 68.42	\$ 93.36	\$ 83.51	\$ 88.44	\$ 3.22	\$ 11.48	\$ 14.70	
<b>III. Services &amp; Supplies</b>											
Liability Insurance / Yr [1]	\$ 4,915.76	\$ 2.35	\$ 2.35	\$ 2.35	\$ 2.35	\$ 2.35	\$ 2.35	\$ 0.11	\$ 0.30	\$ 0.41	
Services & Supplies [1]	\$ 13,309.42	\$ 6.37	\$ 6.37	\$ 6.37	\$ 6.37	\$ 6.37	\$ 6.37	\$ 0.30	\$ 0.83	\$ 1.13	
<b>Total Services &amp; Supplies</b>		\$ 8.72	\$ 8.72	\$ 8.72	\$ 8.72	\$ 8.72	\$ 8.72	\$ 0.11	\$ 1.13	\$ 1.54	
<b>IV. Indirect Costs</b>											
Department [1]	9.530%	\$ 4.31	\$ 3.86	\$ 4.09	\$ 5.24	\$ 4.62	\$ 4.93	\$ 0.19	\$ 0.64	\$ 0.83	
Division [1]	83.780%	37.88	33.95	35.92	46.09	40.57	43.33	1.69	5.62	7.31	
CWCAP [1]	12.510%	5.66	5.07	5.37	6.88	6.06	6.47	0.25	0.84	1.09	
<b>Total Indirect Costs</b>		\$ 47.85	\$ 42.88	\$ 45.37	\$ 58.21	\$ 51.25	\$ 54.73	\$ 2.13	\$ 7.10	\$ 9.23	
<b>Total Hourly Costs</b>		\$ 128.30	\$ 116.71	\$ 122.51	\$ 160.29	\$ 143.48	\$ 151.89	\$ 5.46	\$ 18.88	\$ 25.47	
<b>Productive Hourly Costs</b>				\$ 5.78			\$ 19.70			\$ 25.48	
<b>TOTAL PRODUCTIVE HOURLY COSTS</b>							\$ 25.48			\$ 25.47	
Other Supplies from Coroner Bureau [3]							\$ 37.39			\$ 37.39	
Contracted Transportation Cost [4]							\$ 250.00			\$ 250.00	
<b>TOTAL COST PER REMOVAL AND KEEPING OF BODY [5]</b>							\$ 312.87			\$ 312.86	
<b>ROUNDED</b>							\$ 313.00			\$ 313.00	

**Notes:**

- [1] Input Sheet - Coroner Removal, FY 2025-26 (based on FY 2025-26 data).
- [2] For Hours Per Case, see Time Study schedule.
- [3] For Supply List, see email from Coroner Bureau dated 10-24-2024.
- [4] Per Contract MA-060-23010609, Attachment B - 2. Fees and Charges - Price Per Transportation, \$250.00.
- [5] Total includes sum of both positions plus services & supplies costs, overheads, and contract / transportation costs.

To "Fee Comparison", D22  
To "Revenue Comparison", F11

**ORANGE COUNTY SHERIFF DEPARTMENT  
CORONER REMOVAL AND KEEPING OF BODY  
REVENUE COMPARISON  
FY 2025-26**

<b>REVENUE BY FISCAL YEAR</b>				
DEPT REVENUE	FY 2023-24 CASES	TOTAL REVENUE @ CURRENT RATE PER CASE <sup>[1]</sup> \$318	TOTAL REVENUE @ PROPOSED RATE PER CASE <sup>[2]</sup> \$313	INCREASE / DECREASE REVENUE
7590	2,450	\$ 779,100	\$ 766,850	\$ (12,250)

[1] Total number of cases for FY 2023-24 is 2,450.

[2] Number of cases is multiplied by the proposed fee for projected revenue.