



FY2026 BUDGET NARRATIVE

Please fill this out and return by May 12th. Please save the document by the name of your division, underscore, and FY2026 as follows: FAIR_FY2026

INTRODUCTORY INFO/HIGHLIGHTS/GOALS

1. Please list the name of your department/division and provide a statement of what your department is responsible for, your mission statement, and any highlights from the current and prior fiscal year for your department. Please add what your goals and objectives are for the next fiscal year:

The Canyon County Coroner's Office is responsible for determining the cause and manner of death for all deaths occurring in its jurisdiction that are not under a physician's care. This responsibility is mandated by Idaho Code.

The role of the Coroner remains essentially the same, the demands and necessities are changing. We are facing new and different kinds of cases, growing demands from the law enforcement community, additional case review for hospice deaths, as well as agency assist calls to notify next-of-kin in regards to deaths that occur outside of our jurisdiction. The simple fact that our population has grown exponentially, explains the increase in case load.

The mission of the coroner's office is to conduct professional medical legal death investigations in an accurate and timely manner by determining cause and manner of death, positively identifying decedents, notifying next of kin and protecting the decedent's property. We strive to provide every individual in need of our services with factual direction, professionalism, commitment and care. We will accomplish our mission by providing our administrative, forensic services and investigative services to the very best of our ability; ensuring guidance and assistance to those who are in need.

Accomplishments for FY25:

- The Canyon County Coroner's Office has been providing Safe Infant Sleep training to local high schools, agencies, and community partnerships (Baby Haven and The Community Baby Shower) by utilizing resources and guidelines provided by Northwest Infant Survival and SIDS Alliance, as well as the CDC. The mission in these trainings is to provide awareness of sleep-related deaths and preventative techniques to new, expecting parents and caregivers. Fortunately, we are also able to provide resources in the form of playpens to those families in need of a safe sleep surface.
- In regards to agency trainings, the mission slightly differs as it is aimed at infant death investigation practices and how to create a universal team approach in conducting a thorough investigation with the utilization of the CDC's SUID Investigation Forms as the guideline. These inter-agency relationships and uniformity has provided for efficient and accurate investigative practices.

Top Priority Strategic Goals and Objectives for FY26:

- All death investigators in our office to become ABMDI (American Board of Medicolegal Death Investigators) certified. This intense certification process includes:
 - 640 points (1 work hour is equivalent to one point) of independently conducted medicolegal death investigations in a variety of circumstances.
 - Registry examination contains 240 multiple choice questions that cover factual knowledge, technical information, understanding the principles, and problem-solving abilities related to the profession. The exam is divided into 7 sections and the investigator has 4 hours to complete.
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2. Please provide any relevant data measures or key performance indicators or any metrics by which you measure production and performance in your department.

Data: See attached graphs

REVENUES

All of the revenues have carried over. Do not change anything dealing with property taxes, sales tax, ARPA, or interest. All other lines may be updated to reflect your requested changes.

3. Please describe department generated revenues and how current events have impacted revenue receipts:

Owyhee County and Gem County contracts with the Canyon County Coroner's Office to provide pathology services for deaths occurring within their jurisdictions. The need for autopsy services changes from year to year. Over the last three years, Owyhee County has needed between 15-18 autopsies. The Gem County Coroner estimates approximately 5 autopsies per year will be needed. The cost of services varies based on the investigative need.

For example:

Full autopsy- \$1,850.00

Partial autopsy- \$1,300.00

External exam- \$1,000.00

x-rays (as needed)- \$175.00 per case

4. Please outline anticipated department revenues for fiscal year 2026 including projected impacts from present circumstances:

Owyhee County anticipated revenues approximately \$25,000.00

Gem County anticipated revenues approximately \$3,500.00

The above anticipated generated revenue may also increase due to population growth of Owyhee and Gem County. The ability to estimate "anticipated revenue" may also come with inaccuracies due to the fact that type of "autopsy" needed is determined on a case by case basis.

5. Have you had any recent fee adjustments that you included in your projections? Do you anticipate requesting fee adjustments in the upcoming fiscal year? **NO**

"A" BUDGET - PERSONNEL BUDGET

Please contact HR for review of all requested changes and new positions. Please reach out to the controller's office to get an estimate for benefits. Please make sure to budget for all ancillary costs in onboarding a new employee. Please note such "B" budget costs associated with a new employee in your "B" budget as a variable cost contingent on the approval of a new position. You will need to build the following lines from zero:

- 412032 Extended Shift
- 412035 Overtime
- 413050 Part-time
- 413060 Temporary

- 413065 Seasonal
- 413080 New/reclassified positions

- Please explain the need for all new position requests. Please highlight each request if more than one request: **N/A**
- Please provide information for step-in-grade adjustments and promotions from one grade to a new grade: **N/A**
- Please provide helpful information about any current vacancies that have been vacant for 6 months or more and reasons contributing to the prolonged vacancy. Is this position still needed? Are there adjustments needed to help fill this position? **N/A**

"B" BUDGET – OPERATING EXPENDITURES

Please note that all "B" budget items have rolled over as is from FY25 except for:

- 577100 Computer Equipment
- 577110 Software
- 577120 Small Office Equipment
- 577121 Office Furniture

You will need to consult with IT and Facilities to build those respective lines in Power Plan. Whereas, last year, we requested zero-based budgeting, these are really the only variable lines that need to be constructed from scratch with input from It and Facilities. You will need justifying narrative for line items comprised within these lines.

- How does your total B budget this year compare to last year? Please list the net difference. Please note any significant adjustments among various line items:

2025 B budget= \$81,650.00
 2026 B budget = \$82,580.00
 The net difference is \$930.00

The most significant adjustment among various line items are as follows:

521148 Autopsy services- increased from \$6,600.00 to \$23,000.00 for forensic pathology/autopsy services

577100 Computer equipment- increased from \$1,476.80 to \$7,565.00 per IT recommendations for equipment replacement

"C" BUDGET – CAPITAL BUDGET

Please describe any property, equipment, project or similar items with an estimated useful life in excess of one year and an initial cost greater than \$5,000. Please note that all Capital lines have also been zeroed out. You will need to consult with Facilities where relevant for building these lines.

- An individual item \$5,000-\$15,000 use 680 expense codes and are not depreciated.
- An individual item \$15,000 and over use 681, 682, 683, 684 codes and are depreciated.

Item or Project	Estimated Cost	Priority – see rating scale
PC/Copier updates	\$7,565.00	Should do

Priority Rating Scale

Priority I: Imperative (Must-do)

- Corrects a public health or safety condition, satisfies legal obligation, prevents severe damage to county property, essential to providing mandated services

Priority II: Essential (Should-do)

- Repairs or replaces an obsolete facility or item, reduces future operating or maintenance costs, leverages funding sources

Priority III: Important (Could-do)

- Provides new or expanded services, reduces energy consumption, enhances cultural or natural resources

Priority IV: Desirable (Would like to do)

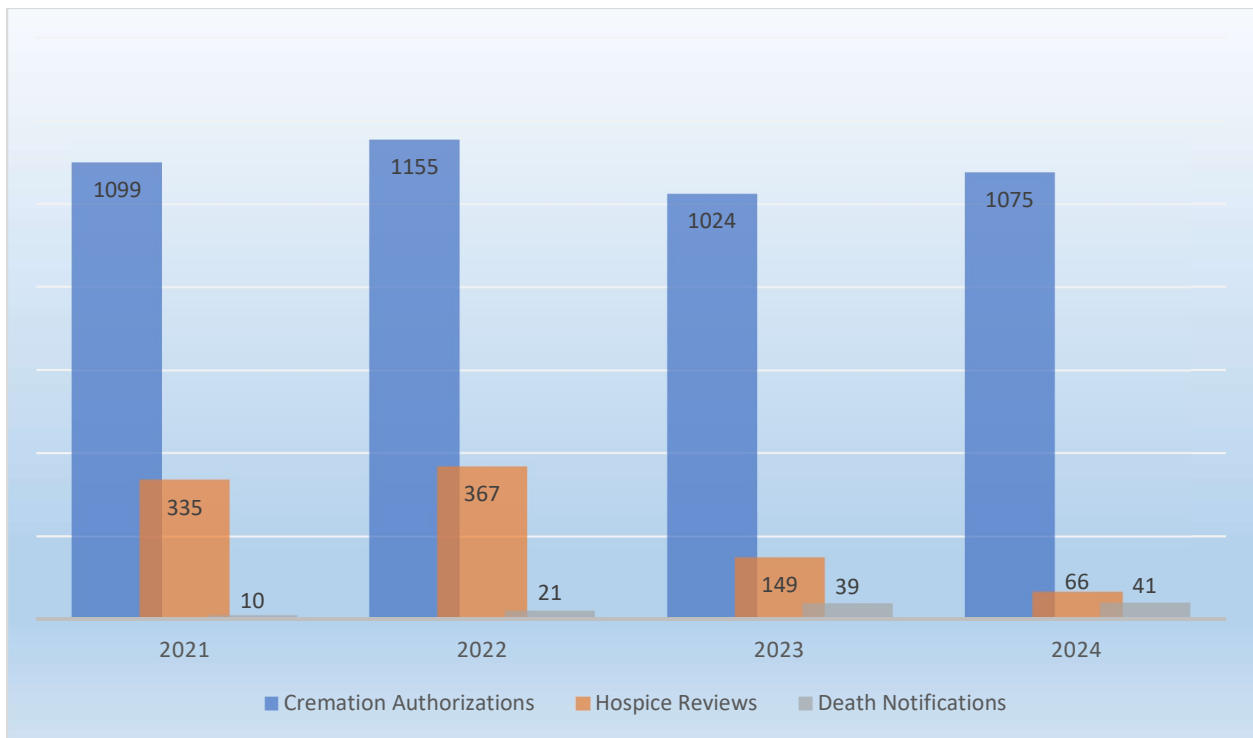
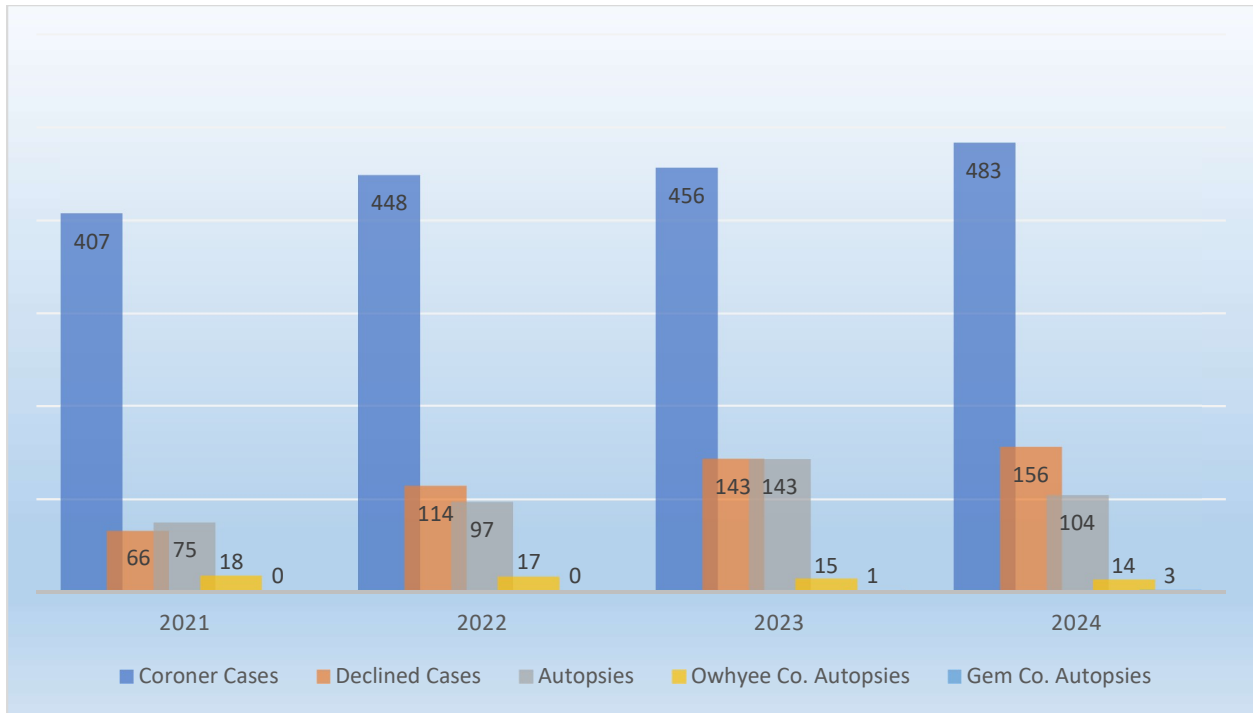
- Would be beneficial to operations but not an urgent need

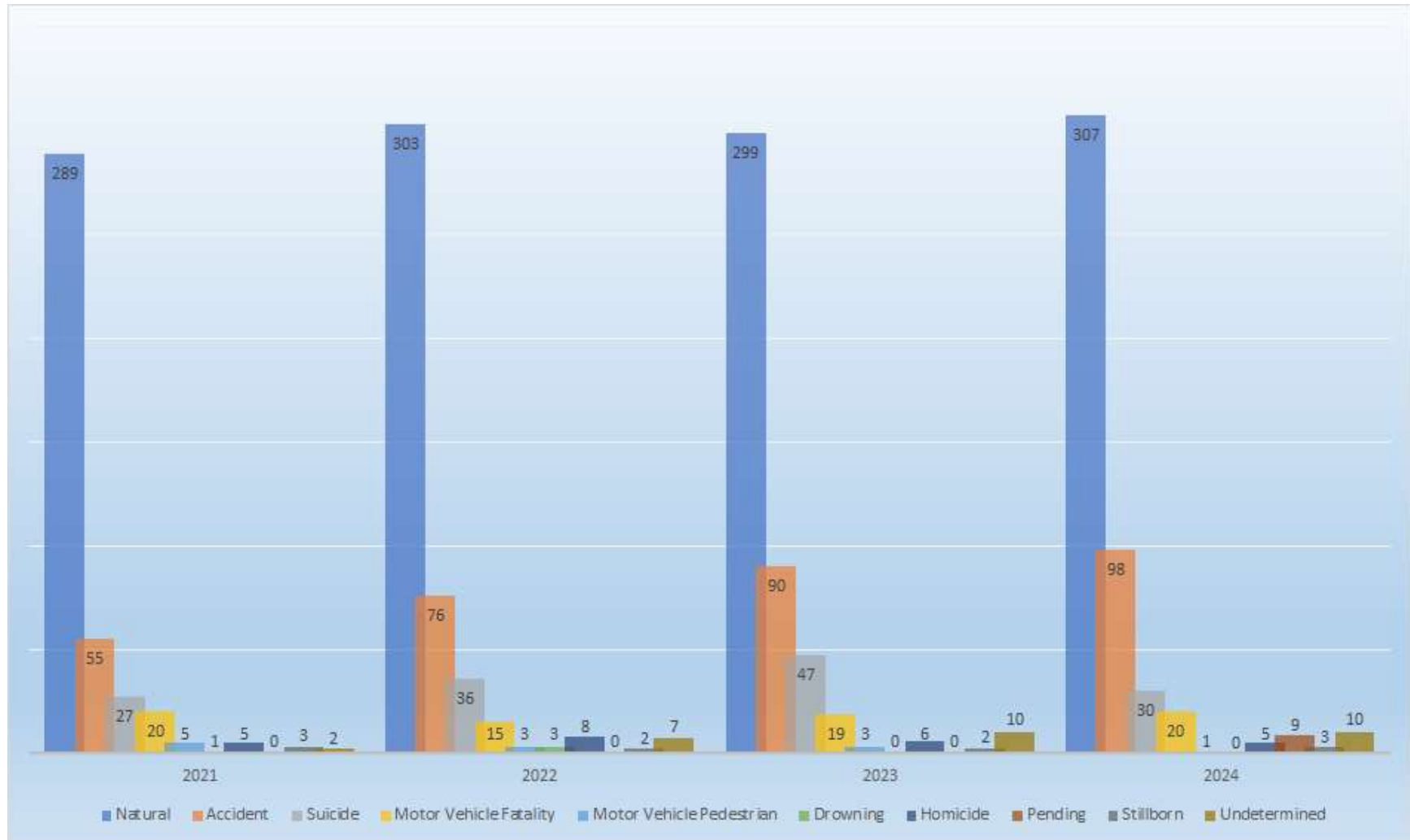
10. How does the asset support or further the core mission of the county?

PC updates: IT recommends that office computers be replaced with new computers. These computers will be placed on a 4-5 year cycle for replacement.

11. What are the estimated ongoing operational costs and cost savings? **NO**

2024 Highlights





Ada County autopsy fees:

Full autopsy = \$2,300.00

Limited autopsy = \$1,668.00

Inspection = \$1,323.00

Plus, toxicology, as needed at Ada County's Cost (**expanded** toxicology testing is general practice)

Plus, x-rays, as needed as set by Ada County's fee schedule

The cost of any additional testing (e.g., histology reports) will be reimbursed to Ada County.

Anthropological services- determined on a case-by-case basis.

Toxicology prices

Basic postmortem blood test = \$155.00

Expanded postmortem blood test = **\$239.00**

Any additional toxicology testing (e.g., tissue, carbon monoxide, glucose, etc.) have additional charges.

If, Canyon County's autopsy numbers remain at the current rate and taking these fees into consideration, the possible real cost to the Canyon County taxpayers is follows:

Autopsies performed in 2022 = 100	Cost: \$230,000.00
+ Toxicology cost = \$23,900.00	Total cost = \$253,000.00

Autopsies performed in 2023 = 143	Cost: \$328,000.00
+ Toxicology cost = \$34,117.00	Total cost = \$362,177.00

Autopsies performed in 2024 = 104	Cost: \$239,200.00
+ Toxicology cost = \$24,856.00	Total cost = \$264,056.00

Canyon County's population will continue to grow at a rapid rate and the coroner's office will also have an increased case load. It is my fear that these numbers may end up being drastically lower than the actual cost.

Current Canyon County Pathologist salary: **\$206,000.00**

	PC Name	Type	Price
Older than 5 yrs.	CRDEP0WTHUS	2020 - Tokasha Huskey - Desktop	\$1,700.00
	CR0WMDOR	2020 - Makenna Dorumus - Desktop	\$1,700.00
	CR0WDEVA	2020 - Dylan Evans - Desktop	\$1,700.00
	CR0WMLOE	2020 - Mallory Loeb - Desktop	\$1,700.00
	9A072 - Phaser 6600DN	Upgrade to a C410 (\$550) add. Tray (\$215)	\$765.00
208-965-4351	TOKASHA HUSKEY	GALAXY S23 128 BLK	\$50.00
208-615-7704	DYLAN EVANS	GALAXY S23 128 BLK	\$50.00
208-296-8306	MALLORY LOEB	GALAXY S23 128 BLK	\$50.00
208-550-4700	JENNIFER CRAWFORD	GALAXY S23 128 BLK	\$50.00
208-550-4827	MAKENNA DORAMUS	GALAXY S23 128 BLK	\$50.00
		TOTAL:	\$7,815.00

Entity:001-11-217-19 - Coroner

Format:Annual Budget

Year:Fy2026

Date Exported:16-May-25

Level - Account Mode	2022	2022	2023	2023	2024	2024	2025	2026	Change
DESCRIPTION	Actual	Budget	Actual	Budget	Actual	Budget	Budget	Requested	
341620 Other misc charges and fees	33,651	0	32,441	25,000	26,687	15,000	28,500	28,500	0
34XXXX Total 34 Revenues	33,651	0	32,441	25,000	26,687	15,000	28,500	28,500	0
369121 Other miscellaneous revenue	0	0	0	0	50	0	0	0	0
36XXXX Total 36 Revenues	0	0	0	0	50	0	0	0	0
Revenue	33,651	0	32,441	25,000	26,737	15,000	28,500	28,500	0
411010 Elected officials	93,631	85,239	100,495	91,280	103,918	100,882	103,908	106,098	2,190
412030 Regular employees	400,778	336,425	417,567	370,284	449,905	445,474	453,415	545,566	92,151
413050 Part-time	0	0	4,516	0	4,153	8,424	8,424	0	-8,424
413075 Compensation program	0	62,830	0	52,554	0	17,149	16,720	0	-16,720
413080 New/reclassified positions	0	0	0	38,880	0	0	154,313	0	-154,313
41XXXX Salaries	494,409	484,494	522,578	552,998	557,977	571,929	736,780	651,665	-85,116
421000 Social security	36,068	37,064	38,262	37,166	40,304	42,306	39,863	46,761	6,898
422000 Retirement	56,350	58,768	60,902	61,962	62,330	64,975	68,829	80,481	11,651
423101 Health insurance	60,819	70,109	68,870	69,840	66,688	70,109	70,109	93,120	23,011
423102 Dental	5,312	5,999	5,893	5,976	5,706	5,999	5,999	7,968	1,969
423104 Disability	1,336	1,358	1,481	1,414	1,476	1,484	1,495	1,828	333
423105 Life	971	1,135	1,101	1,155	1,074	1,193	1,184	1,520	336
424000 Workers compensation	16,374	21,703	19,746	23,139	20,177	26,382	26,194	30,628	4,434
425000 Unemployment	0	2,595	0	0	0	0	0	0	0
42XXXX Benefits	177,230	198,730	196,254	200,652	197,755	212,447	213,674	262,306	48,632
Salaries & Benefits	671,639	683,224	718,832	753,651	755,731	784,376	950,454	913,971	-36,483
521120 Misc professional services	26,484	25,000	42,254	33,000	29,385	30,000	30,000	30,000	0
521148 Autopsy services	6,000	5,000	0	5,000	2,300	5,000	6,600	23,000	16,400
52XXXX Total 52 Expenses	32,484	30,000	42,254	38,000	31,685	35,000	36,600	53,000	16,400
533310 Copiers contract	497	1,000	460	1,000	500	1,000	1,000	1,000	0
53XXXX Total 53 Expenses	497	1,000	460	1,000	500	1,000	1,000	1,000	0
542203 Cellular phone	2,915	4,000	2,929	4,000	2,520	4,000	4,000	4,000	0
543305 Postage	51	75	41	75	44	75	75	75	0
544401 Printing	0	200	0	200	0	200	200	200	0
545501 Meals	1,078	0	897	0	0	0	0	0	0
545505 Hotel	1,324	0	1,236	0	0	0	0	0	0
545506 Gasoline and oil	6,793	8,000	7,588	8,000	0	0	0	0	0
545507 Air fare	544	0	764	0	0	0	0	0	0
545508 Car rental	62	0	0	0	0	0	0	0	0
546610 Education and training	1,826	5,000	1,352	5,000	545	5,000	5,000	5,000	0
546620 Association dues	450	400	500	450	850	500	600	850	250
546635 Subscriptions	240	0	276	240	307	276	0	0	0
548401 Employee appreciation	249	0	0	0	0	0	0	0	0
548903 Coroner conference	0	390	0	390	0	390	390	390	0
54XXXX Total 54 Expenses	15,531	18,065	15,582	18,355	4,265	10,441	10,265	10,515	250
551010 Office supplies	1,112	1,500	982	1,500	1,227	1,500	1,500	1,500	0
554445 Uniforms	558	1,000	1,298	1,000	268	1,000	1,500	1,000	-500
554490 Misc supplies	0	3,000	2,388	3,000	2,029	3,000	6,550	3,000	-3,550
554495 Morgue supplies	4,037	6,500	3,960	3,000	5,000	5,000	5,000	5,000	0
55XXXX Total 55 Expenses	5,708	12,000	8,628	8,500	8,524	10,500	14,550	10,500	-4,050
577100 Computer equipment	0	0	0	0	1,477	1,550	10,260	7,565	-2,695
577120 Small office equipment	0	0	0	0	0	0	575	0	-575
577125 Mobile radios	0	0	0	0	0	0	8,400	0	-8,400
57XXXX Total 57 Expenses	0	0	0	0	1,477	1,550	19,235	7,565	-11,670
680220 Office buildings	7,126	0	0	0	0	0	0	0	0
683270 Capital improvements contracts	0	39,500	0	0	0	0	0	0	0
684330 General vehicles	26,863	28,000	39,202	38,000	0	0	0	0	0
684376 Misc equipment	0	0	42,250	45,000	0	0	0	0	0
68XXXX Capital	33,989	67,500	81,452	83,000	0	0	0	0	0
Non Personnel	88,209	128,565	148,375	148,855	46,452	58,491	81,650	82,580	930
Total Expenses	759,848	811,789	867,207	902,505	802,183	842,867	1,032,104	996,551	-35,553