

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2013-14**

Department: **SHERIFF-CHUKCHANSI
CASINO (04054)**
Function: **Public Protection**
Activity: **Police Protection**
Fund: **General
Chukchansi Reimbursement**

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2011-12</u>	<u>BOARD APPROVED EXPENDITURES 2012-13</u>	<u>DEPARTMENT REQUEST 2013-14</u>	<u>CAO RECOMMENDED 2013-14</u>
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	288,465	318,108	331,971	331,971
710105 Overtime	7,976	18,900	18,900	18,900
710106 Standby & Night Premium	1,615	1,500	1,500	1,500
710110 Uniform Allowance	4,558	4,600	4,600	4,600
710200 Retirement	109,150	119,658	131,792	131,792
710300 Health Insurance	42,975	47,166	48,764	48,764
710400 Workers' Compensation Insurance	764	827	1,319	1,319
TOTAL SALARIES & EMPLOYEE BENEFITS	455,504	510,759	538,846	538,846
SERVICES & SUPPLIES				
720300 Communications	6,456	800	800	800
720305 Microwave Radio Services	0	10,000	10,000	10,000
720600 Insurance	130	109	83	83
721601 Rents/Lse Co Vehicle	6,835	7,070	7,070	7,070
TOTAL SERVICES & SUPPLIES	13,421	17,979	17,953	17,953
TOTAL - SHERIFF-CHUKCHANSI CASINO	468,925	528,738	556,799	556,799

SHERIFF – CHUKCHANSI CASINO SERVICE

COMMENTS

This budget implements a Memorandum of Understanding (MOU) between the Chukchansi Tribal Government and the County for law enforcement services at the Chukchansi Resort and Casino under Org Key 04054. The Tribal Government reimburses the County for the salary and benefit cost of five (5) Deputy Sheriff's positions assigned to this function in accordance with the MOU. The County General Fund is not reimbursed for operating expenses, training or equipment for the assigned Deputies. The MOU does authorize a 12% administrative fee to be added to the Salary/Benefit expense.

REVENUE

	Actual <u>2011-12</u>	Estimated <u>2012-13</u>	Projected <u>2013-14</u>
Service to Chukchansi Casino	\$510,164	\$571,980	\$602,175
General Fund Contribution	<u>0</u>	<u>0</u>	<u>0</u>
Total Funding	\$510,165	\$571,980	\$602,175

Note: The projected program revenue in this budget exceeds anticipated expenses. This occurs because the MOU allows a 12% administrative fee. It is calculated that the Admin fee will be \$63,329 in FY 2013-14, which is added to the expected Salary/Benefit expenses of \$538,846. The total of Salary & Benefits plus Admin Fee is equal to \$602,175.

STAFFING

	2012-13 <u>Authorized</u>	2013-14 <u>Recommended</u>
<u>Permanent</u> Deputy Sheriff I/II	5	5

SALARIES & EMPLOYEE BENEFITS

710102 **Permanent Salaries** (\$331,971) are recommended increased \$13,863 based on the cost of recommended staff.

710105 **Overtime** (\$18,900) is recommended unchanged.

710106 **Standby & Night Premium** (\$1,500) is recommended unchanged based on current year experience.

SHERIFF – CHUKCHANSI CASINO SERVICE

SALARIES & EMPLOYEE BENEFITS (continued)

- 710110 **Uniform Allowance** (\$4,600) is recommended unchanged to provide uniform expense payments to safety employees.
- 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 program's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720300 **Communications** (\$800) is recommended unchanged for laptop connection charges for in-vehicle use and other communication expenses.
- 720305 **Microwave Radio Services** (\$10,000) is recommended unchanged for the Department's contribution to the Internal Service Fund based on the number of radios assigned to this unit that utilize the County's microwave radio network.
- 720600 **Insurance** reflects the program's contribution to the County's Self-Insured Liability Program.
- 721600 **Rents & Leases - Equipment** (\$7,070) is recommended unchanged to lease vehicles from the Central Garage for use in this program.