

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2016-17**

Department:

**SHERIFF-BASS LAKE
OPERATIONS (04030)**

Function:

Public Protection

Activity:

Police Protection

Fund:

General

Bass Lake Boat Fees

**DEPARTMENT
REQUEST
2016-17**

**CAO
RECOMMENDED
2016-17**

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2014-15</u>	<u>BOARD APPROVED EXPENDITURES 2015-16</u>	<u>DEPARTMENT REQUEST 2016-17</u>	<u>CAO RECOMMENDED 2016-17</u>
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	67,197	44,077	41,552	41,552
710103 Extra Help	51,571	50,000	27,000	27,000
710105 Overtime	11,442	800	3,000	3,000
710110 Uniform Allowance	734	600	900	900
710200 Retirement	24,871	14,802	15,551	15,551
710300 Health Insurance	4,074	3,136	3,193	3,193
710400 Workers' Compensation Insurance	1,009	1,287	2,545	2,545
TOTAL SALARIES & EMPLOYEE BENEFITS	160,898	114,702	93,741	93,741
SERVICES & SUPPLIES				
720305 Microwave Radio Services	3,000	1,000	3,000	3,000
720600 Insurance	146	82	125	125
720601 Insurance Premium	466	800	800	800
720800 Maintenance - Equipment	23,135	22,281	20,018	20,018
720900 Maintenance - Structures & Grounds	0	16,500	16,000	16,000
721300 Office Expense	2,759	2,800	3,000	3,000
721600 Rents & Leases - Equipment	5,494	4,159	4,500	4,500
721900 Special Departmental Expense	18	500	500	500
TOTAL SERVICES & SUPPLIES	35,017	48,122	47,943	47,943
TOTAL - SHERIFF-BASS LAKE OPERATIONS	195,915	162,824	141,684	141,684

SHERIFF - BASS LAKE OPERATIONS

COMMENTS

This budget, Org 04030, includes the cost of lake patrol, boat registration, safety work and facilities maintenance at Bass Lake during the summer season. This budget is intended to be reimbursed by boat permit fees. A Deputy Sheriff is assigned to Bass Lake Operations for six months and performs duties with the Patrol Division for the balance of the year.

REVENUE

	Actual <u>2014-15</u>	Estimated <u>2015-16</u>	Projected <u>2016-17</u>
Boat Licenses	\$ 83,945	\$90,000	\$90,000
General Fund Contribution	<u>111,970</u>	<u>70,000</u>	<u>51,684</u>
Total Funding	\$195,915	\$160,000	\$141,684

Note: Boat fee revenues offset a majority of the expenditures in this budget. If boat fee revenues collected in any given year exceed the budgeted expenditures, they are deposited in a separate fund to be appropriated by the Board of Supervisors at a later date for Bass Lake services or equipment. The Auditor-Controller transfers money from Fund 6433 (Bass Lake Boat Fees) as needed in order to have enough revenues to offset expenditures and minimize impact to the General Fund for these expenses.

Note: Boat fee revenues have declined for several years. The Department has implemented cost-savings strategies in response. This year, the department proposes to remove the Sheriff's Sergeant and replace with Deputy Sheriff Intermediate

STAFFING

<u>Permanent</u>	<u>2015-16 Authorized</u>	<u>2016-17 Recommended</u>
Sheriff-Sergeant	0.45	0.0 ^a
Deputy Sheriff Intermediate	0.00	0.5 ^b

a. Partial Sheriff Sergeant (.45) moved to Sheriff Main Budget (4010).

b. Partial Deputy Sheriff (.50) moved from Sheriff Main Budget (4010).

SALARIES & EMPLOYEE BENEFITS

710102 **Permanent Salaries** (\$41,552) are recommended reduced \$2,525 based on staffing at the lake.

710103 **Extra Help** (\$27,000) is recommended reduced \$23,000 based on reduced hourly staffing. The account will fund Extra Help Deputy Sheriff's and service clerks.

710105 **Overtime** (\$3,000) is recommended increased \$2,200 based on lake service needs.

SHERIFF - BASS LAKE OPERATIONS

SALARIES & EMPLOYEE BENEFITS (continued)

- 710110 **Uniform Allowance** (\$900) is recommended increased \$300 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 Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720305 **Microwave Radio Services** (\$3,000) is recommended increased \$2,000 as the Department's contribution to the Internal Service Fund based on the number of radios in this program utilizing the County's microwave radio network.
- 720600 **Insurance** reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720601 **Insurance Premium** (\$800) is recommended unchanged for water craft insurance for County boats operated at Bass Lake.
- 720800 **Maintenance - Equipment** (\$20,018) is recommended reduced \$2,263 based on operating and maintaining two patrol boats and two jet skis. Funds are budgeted in this account for the continued replacement of buoys. This account also allows the purchase of fuel. Current boats are ten years old and need replacement, however replacement is deferred until FY 2017-18.
- 720900 **Maintenance - Structures and Grounds** (\$16,000) is recommended reduced \$500 for planned facilities improvements.
- 721300 **Office Expense** (\$3,000) is recommended increased \$200 to pay for printing of boat registration and safety booklets.
- 721600 **Rents & Leases - Equipment** (\$4,500) is recommended increased \$341 for the rental of vehicles from the Central Garage.
- 721900 **Special Departmental Expense** (\$500) is recommended unchanged for life jackets, rope bumpers, first aid supplies, chairs, fire extinguishers, etc.