

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2017-18**

Department: **SHERIFF-BASS LAKE  
OPERATIONS (04030)**  
Function: **Public Protection**  
Activity: **Police Protection**  
Fund: **General**  
**Bass Lake Boat Fees**  
**CAO**  
**RECOMMENDED**  
**2017-18**

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2015-16</u>	<u>BOARD APPROVED EXPENDITURES 2016-17</u>	<u>DEPARTMENT REQUEST 2017-18</u>	<u>CAO RECOMMENDED 2017-18</u>
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
710102 Permanent Salaries	44,420	41,552	106,941	106,941
710103 Extra Help	47,264	27,000	47,000	47,000
710105 Overtime	4,093	3,000	6,000	6,000
710110 Uniform Allowance	507	900	1,350	1,350
710200 Retirement	17,012	15,551	37,604	37,604
710300 Health Insurance	2,728	3,193	30,760	30,760
710400 Workers' Compensation Insurance	1,287	2,545	2,381	2,381
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>117,311</b>	<b>93,741</b>	<b>232,036</b>	<b>232,036</b>
<b>SERVICES &amp; SUPPLIES</b>				
720305 Microwave Radio Services	1,480	3,000	3,000	3,000
720600 Insurance	548	125	232	232
720601 Insurance Premium	14,702	800	800	800
720800 Maintenance - Equipment	0	20,018	22,000	22,000
720900 Maintenance - Structures & Grounds	9,098	16,000	10,000	10,000
721300 Office Expense	2,354	3,000	3,000	3,000
721306 Equipment<FA Limit	0	0	3,000	3,000
721600 Rents & Leases - Equipment	7,718	4,500	6,500	6,500
721900 Special Departmental Expense	55	500	3,500	3,500
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>35,956</b>	<b>47,943</b>	<b>52,032</b>	<b>52,032</b>
<b>FIXED ASSETS</b>				
740300 Equipment	0	0	120,000	120,000
<b>TOTAL FIXED ASSETS</b>	<b>0</b>	<b>0</b>	<b>120,000</b>	<b>120,000</b>
<b>TOTAL - SHERIFF-BASS LAKE OPERATIONS</b>	<b>153,266</b>	<b>141,684</b>	<b>404,068</b>	<b>404,068</b>

## 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

	<u>Actual</u> <u>2015-16</u>	<u>Estimated</u> <u>2016-17</u>	<u>Projected</u> <u>2017-18</u>
Boat Licenses	\$ 85,590	\$150,000	\$150,000
Bass Lake Boating Fees Fund 6433	0	\$125,000	120,000
Sheriff Rural Small Counties	0	0	60,000
General Fund Contribution	<u>67,676</u>	<u>0</u>	<u>74,068</u>
Total Funding	\$153,266	\$275,000	\$404,068

**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.

### STAFFING

	<u>2016-17</u> <u>Authorized</u>	<u>2017-18</u> <u>Recommended</u>
<u>Permanent</u>		
Deputy Sheriff Intermediate	0.5	0.5
Deputy Sheriff Intermediate		0.5 <sup>(A)</sup>
Corporal <sup>(B)</sup>		0.5 <sup>(A)</sup>

**NOTE:** \*The staffing allocation is recommended to be increase by two, one Sheriff Deputy and one Corporal, working half time for Bass Lake Operations. The other half time of the recommended two positions are included in the requested funding for the Sheriff's Main Budget. The positions will allow for two Sheriff's Deputies and one Corporal to be on the lake, which is adequate coverage during Boating season. During the off-season, they will be transferred to patrol. Sheriff Rural Small County Funds for FY 2017-18 in the amount of \$60,000 is recommended utilized to offset half the cost.

\*\*The Corporal position is a future classification that will be developed by Human Resources pursuant to established procedures.

## SHERIFF - BASS LAKE OPERATIONS

### SALARIES & EMPLOYEE BENEFITS

- 710102**      **Permanent Salaries** (\$106,941) is recommended increased \$65,389 based on staffing at the lake.
- 710103**      **Extra Help** (\$47,000) is recommended increased \$20,000 based on increased hourly staffing and current Fiscal Year expenditures. The account will fund Extra Help Deputy Sheriffs.
- 710105**      **Overtime** (\$6,000) is recommended increased \$3,000 based on lake service needs.
- 710110**      **Uniform Allowance** (\$1,350) is recommended increased \$450 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 unchanged 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** (\$22,000) is recommended increased \$1,982 based on operating and maintaining three 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.
- 720900**      **Maintenance - Structures and Grounds** (\$10,000) is recommended reduced \$6,000 for planned facilities improvements.
- 721300**      **Office Expense** (\$3,000) is recommended unchanged to pay for printing of boat registration and safety booklets.

## SHERIFF - BASS LAKE OPERATIONS

### SERVICES & SUPPLIES (continued)

- 721306**      **Eqpt < FA Limit** (\$3,000) is recommended for the purchase of equipment needed for the new boat purchased in Fiscal Year 2016-17.
- 721600**      **Rents & Leases - Equipment** (\$6,500) is recommended increased \$2,000 based on current Fiscal Year expenditures for the rental of vehicles from the Central Garage.
- 721900**      **Special Departmental Expense** (\$3,500) is recommended increased \$3,000 based on current Fiscal Year expenditures for life jackets, rope bumpers, first aid supplies, chairs, fire extinguishers, etc.

### FIXED ASSETS

- 740301**      **Equipment > \$5,000 limit** (\$120,000) is recommended for the purchase of a new boat to replace a boat in our fleet that is over ten years old. The cost of the boat will be purchased with revenue from the Bass Lake Boating Fees Fund 6433.