

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2015-16**

Department: **CENTRAL GARAGE
(10800)**
Function: **General**
Activity: **Other General**
Fund: **Central Garage**

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2013-14</u>	<u>BOARD APPROVED EXPENDITURES 2014-15</u>	<u>DEPARTMENT REQUEST 2015-16</u>	<u>CAO RECOMMENDATION 2015-16</u>
Beginning Fund Balance	1,708,377	1,806,146	1,290,257 *	1,290,257 *
<u>INCOME</u>				
662740 Charges for Mileage	1,499,535	1,503,083	1,544,521	1,544,521
OTHER INCOME				
640101 Interest	6,518	10,000	6,000	6,000
680103 Sale of Fixed Assets & Other Sales	40,387	40,000	20,000	20,000
680401 Miscellaneous & Other Services	0	1,000	1,000	1,000
673908 Other Income	12,163	1,000	1,000	1,000
662741 Vehicle Maintenance Charges	205,873	205,000	226,460	226,460
TOTAL INCOME	1,764,476	1,760,083	1,798,981	1,798,981
<u>EXPENSES</u>				
721930 Cost of Inventoried Material & Supplies Used	938,908	933,000	906,000	906,000
OTHER OPERATING EXPENSES				
710102 Permanent Salaries	242,403	246,427	251,717	251,717
710200 Retirement	66,742	72,664	77,352	77,352
710300 Health Insurance	33,065	45,718	35,735	35,735
710400 Workers' Compensation	1,577	1,169	1,576	1,576
720200 Clothing & Personal Supplies	1,438	2,100	2,100	2,100
720300 Communications	1,239	1,400	1,400	1,400
720500 Household Expense	1,715	1,400	1,600	1,600
720600 Insurance	44	65	65	65
720605 Employer Share of Retiree Insurance	17,234	20,140	20,140	20,140
720800 Maintenance - Equipment	3,665	3,400	3,400	3,400
720900 Maintenance - Structures & Grounds	403	5,000	5,000	5,000
721000 Medical, Dental & Laboratory Supplies	42	100	100	100

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OTHER OPERATING EXPENSES (continued)				
721300 Office Expense	1,424	2,000	2,000	2,000
721400 Professional & Specialized Services	72,550	82,500	82,500	82,500
721600 Rents & Leases - Equipment	0	600	600	600
721800 Small Tools & Instruments	2,458	2,500	2,500	2,500
721900 Special Departmental Expense	8,354	6,500	5,000	5,000
722000 Transportation & Travel	1,218	900	1,500	1,500
722100 Utilities	11,838	16,000	16,000	16,000
731000 Depreciation	0	285,000	351,196	351,196
731400 Intrafund Transfer - Cost Plan	84,031	31,500	31,500	31,500
TOTAL EXPENSES	1,490,348	1,760,083	1,798,981	1,798,981
Income Over / (Under) Expenses	274,128	0	0	0
FIXED ASSETS				
740300 Equipment	698,718	692,621	799,825	799,825
TOTAL FIXED ASSETS	698,718	692,621	799,825	799,825

*Represents the Estimated Projected Fund Balance on June 30, 2015; the balance is subject to change due to expenses or revenues that may be accrued to June 30, 2015, which have not yet been processed.

CENTRAL GARAGE

COMMENTS

The Central Garage operates as a preventative maintenance and automotive repair facility to establish better utilization of County vehicles. The Central Garage controls, maintains, and services all County vehicles, except the Road and Fire Department vehicles. The Administrative Office provides administrative and fiscal review for this operation.

WORKLOAD

	<u>Actual</u> <u>2013-14</u>	<u>Estimated</u> <u>2014-15</u>	<u>Projected</u> <u>2015-16</u>
Sedans	127	120	117
Sheriff Vehicles	65	66	68
Pickups, SUV's, Vans	129	129	128
Trucks	<u>2</u>	<u>0</u>	<u>0</u>
Total Vehicles	323	315	313

STAFFING

	<u>2014-15</u> <u>Authorized</u>	<u>2015-16</u> <u>Recommended</u>
<u>Permanent</u>		
Automotive Shop Supervisor	1	1
Automotive Technician	2	2
Parts Assistant I/II	1	1
Senior Automotive Technician	<u>1</u>	<u>1</u>
Total Permanent	5	5

INCOME

662740 **Charges for Mileage** (\$1,544,521) is recommended increased \$41,438, representing the cost of the total miles traveled by the vehicles maintained by the Central Garage. It is recommended that the following Central Garage mileage rates be approved for 2015-16:

Sedan	48¢ per mile	Sheriff Vehicles	70¢ per mile
Pickups and Vans	57¢ per mile	Sheriff PPV 4x4	93¢ per mile

Note: The IRS rate for use of employees' personal vehicles as of January 1, 2015, is 57.5¢ per mile, and will be readjusted by the IRS on January 1, 2016.

CENTRAL GARAGE

EXPENSES

721930 **Cost of Inventoried Materials & Supplies Used** (\$906,000) is recommended reduced \$27,000 due to changing fuel costs, materials, and supplies used to operate and maintain the vehicles (parts, tires, fuel, lubricants, batteries, accident repair, etc).

OTHER OPERATING EXPENSES

710102 **Permanent Salaries** (\$251,717) are recommended increased \$5,290 based on the recommended staffing level.

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.

720200 **Clothing & Personal Supplies** (\$2,100) is recommended unchanged for protective clothing, masks, glasses, and uniform cost.

720300 **Communications** (\$1,400) is recommended unchanged based on present cost experience.

720500 **Household Expense** (\$1,600) is recommended increased \$200 for rags, towels, degreasers, soaps, etc.

720600 **Insurance** reflects the Department's contribution to the County's Self-Insured Liability Program.

720605 **Employer Share of Retiree Insurance** (\$20,140) is recommended unchanged for the Department's share of retirees' health insurance premiums.

720800 **Maintenance - Equipment** (\$3,400) is recommended unchanged for maintaining equipment in the shop.

720900 **Maintenance - Structures & Grounds** (\$5,000) is recommended unchanged for the maintenance of the Central Garage building and grounds.

721000 **Medical, Dental & Laboratory Supplies** (\$100) is recommended unchanged for first aid supplies.

CENTRAL GARAGE

OTHER OPERATING EXPENSES (continued)

- 721300** **Office Expense** (\$2,000) is recommended unchanged for forms, parts manuals, copy costs, and general office supplies.
- 721400** **Professional & Specialized Services** (\$82,500) is recommended unchanged for automatic transmission work, major overhauls, radiator repair, and any work that cannot be performed by the Central Garage staff. This account also provides for a designated Fuel Storage Tank License Inspector to test and inspect the County Fuel tanks (\$1,800) as well as accounting and billing services provided by the Auditor-Controller's Office that is in excess of what is collected through A-87.
- 721600** **Rents & Leases - Equipment** (\$600) is recommended unchanged for rental of equipment the shop does not have in inventory.
- 721800** **Small Tools & Instruments** (\$2,500) is recommended unchanged for hand tools and test equipment used by the staff.
- 721900** **Special Departmental Expense** (\$5,000) is recommended reduced \$1,500 to fund an Internet subscription for service manuals (\$1,600), and to purchase a tire balancing machine.
- 722000** **Transportation & Travel** (\$1,500) is recommended increased \$600 for incidental travel costs when the staff must go out-of-County to retrieve County vehicles and for increased technician training.
- 722100** **Utilities** (\$16,000) is recommended unchanged based on present cost experience.
- 731000** **Depreciation** (\$351,196) is recommended increased \$66,196 to provide funds for equipment and vehicle replacement.
- 731400** **Intrafund Transfer** (\$31,500) is recommended unchanged to reimburse the General Fund for all Purchasing, Human Resources, Administrative, and Auditor-Controller costs associated with this department through the A-87 Plan.

FIXED ASSETS

- 740300** **Equipment** (\$799,825) is recommended increased \$107,204 for the following vehicles which have been requested to be replaced by the respective Departments:

CENTRAL GARAGE

FIXED ASSETS (continued)

740300 Equipment (continued)

*The Animal Transport Box will be transferred and reconditioned and funds will be appropriated within the Animal Control budget to do so.

**This amount will be increased (approximately \$18,000) due to costs of the Prisoner cage and will be appropriated within the Corrections budget.

***This amount will be increased; the additional costs associated with transferring the utility bed and rack and will be appropriated within the Special Districts Budget.

#Fully equipped turnkey Police units as per Sheriff's Office specifications and requirements (varies per vehicle).