

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

Department: **SHERIFF-BASS LAKE  
OPERATIONS (04030)**  
Function: **Public Protection**  
Activity: **Police Protection**  
Fund: **General**  
**Bass Lake Boat Fees**  
**CAO**  
**RECOMMENDED**  
**2015-16**

<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 RECOMMENDED 2015-16</u>
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
710102 Permanent Salaries	57,962	61,308	44,077	44,077
710103 Extra Help	46,464	50,000	50,000	50,000
710105 Overtime	7,690	800	800	800
710110 Uniform Allowance	636	600	600	600
710200 Retirement	28,001	25,298	14,802	14,802
710300 Health Insurance	4,499	5,000	3,136	3,136
710400 Workers' Compensation Insurance	2,186	1,009	1,287	1,287
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>147,438</b>	<b>144,015</b>	<b>114,702</b>	<b>114,702</b>
<b>SERVICES &amp; SUPPLIES</b>				
720305 Microwave Radio Services	1,000	3,000	1,000	1,000
720600 Insurance	49	146	82	82
720601 Insurance Premium	466	800	800	800
720800 Maintenance - Equipment	11,616	18,000	22,281	22,281
720900 Maintenance - Structures & Grounds	867	2,500	16,500	16,500
721300 Office Expense	2,197	2,800	2,800	2,800
721600 Rents & Leases - Equipment	6,797	4,159	4,159	4,159
721900 Special Departmental Expense	0	500	500	500
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>22,992</b>	<b>31,905</b>	<b>48,122</b>	<b>48,122</b>
<b>FIXED ASSETS</b>				
740300 Equipment	0	50,000	0	0
<b>TOTAL FIXED ASSETS</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL - SHERIFF-BASS LAKE OPERATIONS</b>	<b>170,430</b>	<b>225,920</b>	<b>162,824</b>	<b>162,824</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 Sergeant is assigned to Bass Lake operations six months of the year and performs support duties with the mountain patrol division for the balance of the year.

### REVENUE

	<u>Actual</u> <u>2013-14</u>	<u>Estimated</u> <u>2014-15</u>	<u>Projected</u> <u>2015-16</u>
Boat Licenses	\$113,215	\$135,000	\$151,000
General Fund Contribution	<u>57,215</u>	<u>30,000</u>	<u>11,824</u>
Total Funding	\$170,430	\$165,000	\$162,824

**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 reduce the personnel allocation of a Sergeant from .67 FTE to .45 FTE. The balance of the position will be charged to Org 04010 to recognize the off-season duties of this Sheriff Sergeant position.

### STAFFING

	<u>2014-15</u> <u>Authorized</u>	<u>2015-16</u> <u>Recommended</u>
<u>Permanent</u> Sheriff-Sergeant	0.67	0.45

### SALARIES & EMPLOYEE BENEFITS

- 710102**      **Permanent Salaries** (\$44,077) are recommended reduced \$17,231 based on reduced staffing on the lake.
- 710103**      **Extra Help** (\$50,000) is recommended unchanged based on projected service staffing. The account will fund Extra Help Deputy Sheriff's and service clerks.
- 710105**      **Overtime** (\$800) is recommended unchanged based on lake service needs.

## SHERIFF - BASS LAKE OPERATIONS

### SALARIES & EMPLOYEE BENEFITS (continued)

- 710110      **Uniform Allowance** (\$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 Department's contribution to the County's Self-Insurance Internal Service Fund.

### SERVICES & SUPPLIES

- 720305      **Microwave Radio Services** (\$1,000) is recommended reduced \$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** (\$22,281) is recommended increased \$4,281 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 in FY 2015-16.
- 720900      **Maintenance - Structures and Grounds** (\$16,500) is recommended increased \$14,000 for planned facilities improvements.
- 721300      **Office Expense** (\$2,800) is recommended unchanged to pay for printing of boat registration and safety booklets.
- 721600      **Rents & Leases - Equipment** (\$4,159) is recommended unchanged 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.

### FIXED ASSETS

- 740301      **Fixed Assets – Equipment** (\$0) None Requested; Authorized Boat in FY 2014-15 was deferred to reduce program cost.