

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2014-15**

Department: **SHERIFF-BASS LAKE
OPERATIONS (04030)**
Function: **Public Protection**
Activity: **Police Protection**
Fund: **General**
Bass Lake Boat Fees
CAO
RECOMMENDED
2014-15

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2012-13</u>	<u>BOARD APPROVED EXPENDITURES 2013-14</u>	<u>DEPARTMENT REQUEST 2014-15</u>	<u>CAO RECOMMENDED 2014-15</u>
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	56,292	61,442	61,308	61,308
710103 Extra Help	41,410	50,000	50,000	50,000
710105 Overtime	507	5,800	800	800
710110 Uniform Allowance	637	600	600	600
710200 Retirement	31,009	24,480	25,298	25,298
710300 Health Insurance	5,358	5,060	5,000	5,000
710400 Workers' Compensation Insurance	1,735	2,186	1,009	1,009
TOTAL SALARIES & EMPLOYEE BENEFITS	136,948	149,568	144,015	144,015
SERVICES & SUPPLIES				
720305 Microwave Radio Services	3,000	1,000	3,000	3,000
720600 Insurance	86	49	146	146
720601 Insurance Premium	466	800	800	800
720800 Maintenance - Equipment	15,425	18,000	18,000	18,000
720900 Maintenance - Structures & Grounds	900	2,500	2,500	2,500
721300 Office Expense	2,376	2,800	2,800	2,800
721600 Rents & Leases - Equipment	0	6,900	4,159	4,159
721900 Special Departmental Expense	0	500	500	500
TOTAL SERVICES & SUPPLIES	22,253	32,549	31,905	31,905
FIXED ASSETS				
740300 Equipment	0	0	50,000	50,000
TOTAL FIXED ASSETS	0	0	50,000	50,000
TOTAL - SHERIFF-BASS LAKE OPERATIONS	159,201	182,117	225,920	225,920

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 eight months of the year and performs duties related to Search and Rescue and emergency services operations for the Office of Emergency Services for four months.

REVENUE

	<u>Actual</u> <u>2012-13</u>	<u>Estimated</u> <u>2013-14</u>	<u>Projected</u> <u>2014-15</u>
Boat Licenses	\$129,702	\$165,000	\$225,920
General Fund Contribution	<u>30,000</u>	<u>0</u>	<u>0</u>
Total Funding	\$159,202	\$165,000	\$225,920

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>2013-14</u> <u>Authorized</u>	<u>2014-15</u> <u>Recommended</u>
<u>Permanent</u> Sheriff-Sergeant	0.67	0.67

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$61,308) are recommended reduced \$134 based on recommended staffing.
- 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 reduced \$5,000 based on lake service needs.
- 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.

SHERIFF - BASS LAKE OPERATIONS

SALARIES & EMPLOYEE BENEFITS (continued)

- 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 the County boats operated at Bass Lake.
- 720800 Maintenance - Equipment (\$18,000) is recommended unchanged based on operating and maintaining two (2) patrol boats and two (2) 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; existing boats will need replacement within 12 months. A replacement boat is included in the FY 2014-15 budget and is identified in Fixed Assets.
- 720900 Maintenance - Structures and Grounds (\$2,500) is recommended unchanged to maintain facilities and equipment.
- 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 reduced \$2,741 for the rental of vehicles from the Central Garage.
- 721900 Special Departmental Expense (\$500) is recommended unchanged for the purchase of life jackets, rope bumpers, first aid supplies, chairs, fire extinguishers, etc.

FIXED ASSETS

- 740301 Fixed Assets – Equipment (\$50,000) is recommended to purchase a replacement enforcement boat with funds in the Bass Lake Boating Fee Fund (6133).