

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

Department: **SHERIFF-CHUKCHANSI  
CASINO (04054)**  
Function: **Public Protection**  
Activity: **Police Protection**  
Fund: **General  
Chukchansi Reimbursement**

<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>
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
710102 Permanent Salaries	309,576	331,971	337,399	337,399
710105 Overtime	6,736	18,900	22,000	22,000
710106 Standby & Night Premium	1,020	1,500	1,500	1,500
710110 Uniform Allowance	4,575	4,600	4,600	4,600
710200 Retirement	122,979	131,792	139,224	139,224
710300 Health Insurance	47,428	48,764	54,119	54,119
710400 Workers' Compensation Insurance	827	1,319	1,189	1,189
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>493,141</b>	<b>538,846</b>	<b>560,031</b>	<b>560,031</b>
<b>SERVICES &amp; SUPPLIES</b>				
720300 Communications	456	800	800	800
720305 Microwave Radio Services	10,000	10,000	10,000	10,000
720600 Insurance	109	83	121	121
721601 Rents/Lse Co Vehicle	6,568	7,070	8,100	8,100
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>17,133</b>	<b>17,953</b>	<b>19,021</b>	<b>19,021</b>
<b>TOTAL - SHERIFF-CHUKCHANSI CASINO</b>	<b>510,275</b>	<b>556,799</b>	<b>579,052</b>	<b>579,052</b>

## SHERIFF – CHUKCHANSI CASINO SERVICE

### COMMENTS

This budget implements a Memorandum of Understanding (MOU) between the Chukchansi Tribal Government and the County for law enforcement services at the Chukchansi Resort and Casino under Org Key 04054. The Tribal Government reimburses the County for the salary and benefit cost of five (5) Deputy Sheriff's positions assigned to this function in accordance with the MOU. The County General Fund is not reimbursed for operating expenses, training or equipment for the assigned Deputies. The MOU does authorize a 12% administrative fee to be added to the Salary/Benefit expense.

### REVENUE

	<b>Actual <u>2012-13</u></b>	<b>Estimated <u>2013-14</u></b>	<b>Projected <u>2014-15</u></b>
Service to Chukchansi Casino	\$552,564	\$554,000	\$627,235
General Fund Contribution	<u>0</u>	<u>0</u>	<u>0</u>
Total Funding	\$552,564	\$554,000	\$627,235

**Note:** The projected program revenue in this budget exceeds anticipated expenses. This occurs because the MOU allows a 12% administrative fee. It is calculated that the administrative fee will be \$67,204 in the coming year, which is added to the expected Salary/Benefit expenses of \$560,031. The total revenue of Salary & Benefits plus administrative fee is equal to \$627,235.

### STAFFING

	<b>2013-14 <u>Authorized</u></b>	<b>2014-15 <u>Recommended</u></b>
<b><u>Permanent</u></b> Deputy Sheriff I/II	5	5

### SALARIES & EMPLOYEE BENEFITS

**710102**      **Permanent Salaries** (\$337,399) are recommended increased \$5,428 based on the cost of recommended staff.

**710105**      **Overtime** (\$22,000) is recommended increased \$3,100 based on current year experience.

**710106**      **Standby & Night Premium** (\$1,500) is recommended unchanged.

## SHERIFF – CHUKCHANSI CASINO SERVICE

### **SALARIES & EMPLOYEE BENEFITS** (continued)

- 710110      **Uniform Allowance** (\$4,600) 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 program's contribution to the County's Self-Insurance Internal Service Fund.

### **SERVICES & SUPPLIES**

- 720300      **Communications** (\$800) is recommended unchanged for laptop connection charges for in-vehicle use and other communication expenses.
- 720305      **Microwave Radio Services** (\$10,000) is recommended unchanged for the Department's contribution to the Internal Service Fund based on the number of radios assigned to this unit that utilize the County's microwave radio network.
- 720600      **Insurance** reflects the program's contribution to the County's Self-Insured Liability Program.
- 721600      **Rents & Leases - Equipment** (\$8,100) is recommended increased \$1,030 to lease vehicles from the Central Garage.