

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2013-14**

Department: **SHERIFF-BASS LAKE  
OPERATIONS (04030)**  
Function: **Public Protection**  
Activity: **Police Protection**  
Fund: **General**  
**Bass Lake Boat Fees**  
**CAO**  
**RECOMMENDED**  
**2013-14**

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2011-12</u>	<u>BOARD APPROVED EXPENDITURES 2012-13</u>	<u>DEPARTMENT REQUEST 2013-14</u>	<u>CAO RECOMMENDED 2013-14</u>
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
710102 Permanent Salaries	48,856	56,401	61,442	61,442
710103 Extra Help	50,684	51,543	50,000	50,000
710105 Overtime	5,586	6,000	5,800	5,800
710110 Uniform Allowance	554	600	600	600
710200 Retirement	22,595	22,976	24,480	24,480
710300 Health Insurance	3,660	4,520	5,060	5,060
710400 Workers' Compensation Insurance	1,555	1,735	2,186	2,186
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>133,490</b>	<b>143,775</b>	<b>149,568</b>	<b>149,568</b>
<b>SERVICES &amp; SUPPLIES</b>				
720305 Microwave Radio Services	1,300	3,000	1,000	1,000
720600 Insurance	765	86	49	49
720601 Insurance Premium	0	800	800	800
720800 Maintenance - Equipment	17,675	18,000	18,000	18,000
720900 Maintenance - Structures & Grounds	226	3,000	2,500	2,500
721300 Office Expense	2,384	3,000	2,800	2,800
721600 Rents & Leases - Equipment	6,078	6,934	6,900	6,900
721900 Special Departmental Expense	272	700	500	500
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>28,700</b>	<b>35,520</b>	<b>32,549</b>	<b>32,549</b>
<b>TOTAL - SHERIFF-BASS LAKE OPERATIONS</b>	<b>162,190</b>	<b>179,295</b>	<b>182,117</b>	<b>182,117</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 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

	<b>Actual <u>2011-12</u></b>	<b>Estimated <u>2012-13</u></b>	<b>Projected <u>2013-14</u></b>
Boat Licenses	\$162,190	\$179,295	\$182,117
General Fund Contribution	<u>0</u>	<u>0</u>	<u>0</u>
Total Funding	\$162,190	\$179,295	\$182,117

**Note:** Boat license 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

	<b>2012-13 <u>Authorized</u></b>	<b>2013-14 <u>Recommended</u></b>
<b><u>Permanent</u></b> Sheriff-Sergeant	0.67	0.67

### SALARIES & EMPLOYEE BENEFITS

**710102**      **Permanent Salaries** (\$61,442) are recommended increased \$5,041 based on recommended staffing.

**710103**      **Extra Help** (\$50,000) is recommended reduced \$1,543 based on projected needs. This account will fund Extra Help Deputy Sheriff's and clerks for the entire season.

## SHERIFF - BASS LAKE OPERATIONS

### SALARIES & EMPLOYEE BENEFITS (continued)

- 710105      **Overtime** (\$5,800) is recommended reduced \$200 based on projected need and current year expenditures.
- 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 for the unit's contribution to the Internal Service Fund based on the number of radios in this unit utilizing the 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 prior year expenditures for 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 nine years old; existing boats will need replacement within 24 months. There are no funds accumulated for this expense. The General Fund will need to pay for one boat in FY 2014-15 and one boat in FY 2015-16.
- 720900      **Maintenance - Structures and Grounds** (\$2,500) is reduced \$500 to maintain facilities and equipment.
- 721300      **Office Expense** (\$2,800) is reduced \$200 to pay for printing of boat registration and safety booklets.
- 721600      **Rents & Leases - Equipment** (\$6,900) is reduced \$34 for the rental of vehicles from the Central Garage.

**SHERIFF - BASS LAKE OPERATIONS**

**SERVICES & SUPPLIES (continued)**

**721900**      **Special Departmental Expense** (\$500) is reduced \$200 for the purchase of life jackets, rope bumpers, first aid supplies, chairs, fire extinguishers, etc.