

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2012-13**

Department: **SHERIFF-BASS LAKE
OPERATIONS (04030)**
Function: **Public Protection**
Activity: **Police Protection**
Fund: **General**
Bass Lake Boat Fees
CAO
RECOMMENDED
2012-13

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2010-11</u>	<u>BOARD APPROVED EXPENDITURES 2011-12</u>	<u>DEPARTMENT REQUEST 2012-13</u>	<u>CAO RECOMMENDED 2012-13</u>
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	82,270	80,627	56,401	56,401
710103 Extra Help	57,970	51,543	51,543	51,543
710105 Overtime	0	4,000	6,000	6,000
710110 Uniform Allowance	950	900	600	600
710200 Retirement	36,783	30,633	22,976	22,976
710300 Health Insurance	6,040	6,705	4,520	4,520
710400 Workers' Compensation Insurance	2,011	1,555	1,735	1,735
TOTAL SALARIES & EMPLOYEE BENEFITS	186,024	175,963	143,775	143,775
SERVICES & SUPPLIES				
720305 Microwave Radio Services	0	1,300	3,000	3,000
720600 Insurance	355	359	86	86
720601 Insurance Premium	518	800	800	800
720800 Maintenance - Equipment	28,370	8,000	18,000	18,000
720900 Maintenance - Structures & Grounds	2,270	3,000	3,000	3,000
721300 Office Expense	2,381	3,000	3,000	3,000
721600 Rents & Leases - Equipment	7,757	6,934	6,934	6,934
721900 Special Departmental Expense	251	700	700	700
TOTAL SERVICES & SUPPLIES	41,902	24,093	35,520	35,520
FIXED ASSETS				
740300 Equipment	5,383	0	0	0
TOTAL FIXED ASSETS	5,383	0	0	0
TOTAL - SHERIFF-BASS LAKE OPERATIONS	233,309	200,056	179,295	179,295

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. The Sheriff's Office would like to amend the Position Allocation Resolution to reduce the Sergeant position to a two-thirds position in this Org. The one-third will be added to the personnel allocation resolution in Org 04023 through the budget process. The Sergeant is assigned to Bass Lake operations eight months out of the year and performs duties related to Search and Rescue and emergency services operations for the Sheriff's Office the remainder of the year.

REVENUE

	<u>Actual</u> <u>2010-11</u>	<u>Estimated</u> <u>2011-12</u>	<u>Projected</u> <u>2012-13</u>
Boat Licenses	\$160,301	\$189,000	\$179,295
General Fund Contribution	<u>0</u>	<u>0</u>	<u>0</u>
Total Funding	\$160,301	\$189,000	\$179,295

Revenue Comment:

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. The Auditor-Controller transfers funds from Fund 6433 (Bass Lake Boat Fees) as needed in order to have revenues equal expenditures and not have this budget be supported by the General Fund.

STAFFING

	<u>2011-12</u> <u>Authorized</u>	<u>2012-13</u> <u>Recommended</u>
<u>Permanent</u> Sheriff-Sergeant	1.0	0.67

Staffing Comment:

The position allocation resolution should reflect the 0.33 Sergeant position transferred from Org 04030 to Org 04023.

SHERIFF - BASS LAKE OPERATIONS

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$56,401) are recommended reduced \$24,226 based on recommended staffing.
- 710103** **Extra Help** (\$51,543) is recommended unchanged to provide approximately 1,993 man-hours at Bass Lake for Seasonal Patrol. The Sheriff's Office has implemented lake service hours to reflect two years of decreased demand for licenses. This account will fund Extra Help Deputy Sheriff's and clerks for eight hours per day for the entire season.
- 710105** **Overtime** (\$6,000) is recommended increased \$2,000 based on projected need and current year expenditures.
- 710110** **Uniform Allowance** (\$600) is recommended reduced \$300, which will be funded by Org 04023, 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** (\$3,000) is recommended increased \$1,700 for the Department's contribution to the Internal Service Fund for 2012-13 based on the number of radios in this Department 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 increased \$10,000 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 eight years old; existing boats may need replacement within 36 months.

SHERIFF - BASS LAKE OPERATIONS

SERVICES AND SUPPLIES (continued)

- 720900** **Maintenance - Structures and Grounds** (\$3,000) is recommended unchanged to maintain boat docks, tower, registration booth, and buoys.
- 721300** **Office Expense** (\$3,000) is recommended unchanged for the printing of boat registration and safety booklets.
- 721600** **Rents & Leases - Equipment** (\$6,934) is recommended unchanged for the rental of vehicles from the Central Garage.
- 721900** **Special Departmental Expense** (\$700) is recommended unchanged for the purchase of life jackets, rope bumpers, first aid supplies, chairs, fire extinguishers, etc.