

**COUNTY OF MADERA  
BUDGET UNIT DETAIL  
BUDGET FOR THE FISCAL YEAR 2019-20**

Department:

Function:

Activity:

Fund:

**SPECIAL PAYMENTS  
(02200)**

**General**

**Other General**

**General**

	<u>ACTUAL 2017-18</u>	<u>BOARD APPROVED 2018-19</u>	<u>DEPARTMENT REQUEST 2019-20</u>	<u>CAO RECOMMENDED 2019-20</u>
<b><u>ESTIMATED REVENUES:</u></b>				
MISCELLANEOUS REVENUE				
640300 Rents & Concessions	0	0	60,816	60,816
670000 Intrafund Revenue	0	0	167,705	167,705
673000 Miscellaneous Revenue	716,597	267,197	716,597	716,597
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>716,597</b>	<b>267,197</b>	<b>945,118</b>	<b>945,118</b>
OTHER FINANCING SOURCES				
680200 Operating Transfer In	63,500	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>63,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>TOTAL ESTIMATED REVENUES</u></b>	<b><u>780,097</u></b>	<b><u>267,197</u></b>	<b><u>945,118</u></b>	<b><u>945,118</u></b>
<b><u>EXPENDITURES:</u></b>				
SERVICES & SUPPLIES				
721200 Miscellaneous Expense	199,450	264,864	198,864	198,864
721300 Office Expense	5,300	0	0	0
721400 Professional & Specialized Services	804,018	562,159	928,159	928,159
721500 Advertising/Publications & Legal Notices	18,451	0	0	0
721900 Special Departmental Expense	8,144	0	0	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>1,035,363</b>	<b>827,023</b>	<b>1,127,023</b>	<b>1,127,023</b>
OTHER CHARGES				
730300 Retire Other Long-Term Debt	1,661,142	2,290,313	1,793,089	1,793,089
730302 Retire Capital Lease	0	767,478	1,315,197	1,315,197
730500 Retire Long Term Debt	599,436	0	520,308	520,308
730700 Judgments & Damages	51,886	51,886	51,886	51,886

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(02200)  
General  
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	<b>ACTUAL 2017-18</b>	<b>BOARD APPROVED 2018-19</b>	<b>DEPARTMENT REQUEST 2019-20</b>	<b>CAO RECOMMENDED 2019-20</b>
OTHER CHARGES (continued)				
731305 Contributions to Other Agencies	200,105	232,802	247,806	247,806
<b>TOTAL OTHER CHARGES</b>	<b>2,512,569</b>	<b>3,342,479</b>	<b>3,928,286</b>	<b>3,928,286</b>
OPERATING TRANSFER OUT				
750121 Operating Transfers Out - Capital Project	1,943,200	0	0	0
<b>TOTAL OPERATING TRANSFERS OUT</b>	<b>1,943,200</b>	<b>0</b>	<b>0</b>	<b>0</b>
CASH FLOW LOAN				
790500 Cash Flow Loan	358,000	0	0	0
<b>TOTAL CASH FLOW LOAN</b>	<b>358,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>5,849,132</u></b>	<b><u>4,169,502</u></b>	<b><u>5,055,309</u></b>	<b><u>5,055,309</u></b>
<b><u>NET COUNTY COST (EXP - REV)</u></b>	<b><u>5,069,035</u></b>	<b><u>3,902,305</u></b>	<b><u>4,110,191</u></b>	<b><u>4,110,191</u></b>

## SPECIAL PAYMENTS

### COMMENTS

This budget funds a variety of payments and expenses which are not categorized in other budgets, and is administered by the County Administrative Office.

### ESTIMATED REVENUES

- 640300**      **Rents & Concessions** (\$60,816) is recommended based on the estimated annual rent of existing tenants in the new Oakhurst Government Center Facility.
- 670000**      **Intrafund Revenue** (\$167,705) is recommended based on estimated annual cost of lease financing for tenant improvements made at the new Ag Commissioner's facility and Ranchos Library.
- 673000**      **Miscellaneous Revenue** (\$716,597) is recommended based on estimated energy savings credits.

### SERVICES & SUPPLIES

- 721200**      **Miscellaneous Expense** (\$198,864) is recommended reduced \$66,000 based on current fiscal year actual costs. This account provides for refunds or payments to the State Board of Equalization of sales and use taxes on out-of-State items purchased by the County, the Strong Motion Instrumentation Program costs, audit exceptions, and other miscellaneous expenses not provided for in other budgets, including the cost of Employee Assistance Programs. A portion of this account is required to provide for the periodic payment to an audit firm that is contracted to review the County's sales tax with the State Board of Equalization.
- 721400**      **Professional & Specialized Services** (\$928,159) is recommended increased \$366,000, primarily due to appropriating the \$300,000 reserve for enhanced economic development activities. This account includes the following items:
- \$372,930 - Private Security for Government Center, including Planning and Civil Service Commission Meetings, and security services for the courthouse park and the old courthouse.
  - \$300,000 - Appropriate reserve for enhanced economic development Activities
  - \$ 30,000 - Legislative Services Provided to the County
  - \$ 15,000 - Training Services for County Employees
  - \$118,000 - Outside Audit Services

## SPECIAL PAYMENTS

### SERVICES & SUPPLIES (continued)

#### **721400      Professional & Specialized Services (continued)**

\$ 92,229 - Maintenance and Savings Measurement & Verification costs related to the Solar Energy Savings Project with Engie Energy Services.

### OTHER CHARGES

**730300 / 730500      Retire Long-Term Debt - Government Center** (\$1,552,938) is recommended unchanged representing the fourth year of a 10-year payment plan for the Government Center (Principal: \$1,346,089 and Interest: \$206,849). The original bonds for this building were refunded in 2015-16 resulting in lower annual payments.

**Retire Long-Term Debt – Energy Savings Project** (\$760,459) is the third required full payment of a nine-year payment plan for the Energy Savings Project (Principal: \$447,000 and Interest: \$313,459).

**730302      Retire Capital Lease – Jail HVAC Project** (\$546,781) is recommended for the second annual payment of a 10-year lease finance of the Heating Ventilation and Air Conditioning (HVAC) improvements at the Madera County Jail.

**730302      Retire Capital Lease – Fire Equipment Financing** (\$441,392) is recommended for the annual lease payments of fire engines acquired through the Fire Equipment Replacement Plan. This includes \$220,696 for the second annual payment of the FY 2016-17 orders and \$220,696 for the estimated first payment of the FY 2017-18 orders.

**730302      Retire Capital Lease – Oakhurst Gov. Center, Ag Facility, and Ranchos Library** (\$327,024) is recommended for the first annual payment of a 15-year lease finance of the acquisition of the Oakhurst Government Center Facility and the tenant improvements for the new Agricultural Commissioner’s Building and the new Ranchos Library. These costs will be partially offset by revenue received from existing tenants in the Oakhurst Facility and Ag Commissioner funding.

**730700      Judgments & Damages** (\$51,886) is recommended unchanged to provide funds for the seventh year of a ten-year payment plan related to the Canandaigua Wine Company, Inc. litigation. On February 28, 2013, the Superior Court signed an order granting motion for the County of Madera to pay the attorney fee judgment costs in ten installment payments.

**731305      Contributions to Other Agencies** (\$247,806) is recommended increased by \$15,004 from the previous year for the following costs:

## SPECIAL PAYMENTS

### OTHER CHARGES (continued)

#### 731305 Contributions to Other Agencies (continued)

- **Fresno-Madera Area Agency on Aging** (\$17,830) is recommended increased by \$2,304 based on the County's annual administrative contribution. The County has a joint powers agreement with Fresno City and County to provide administrative duties for the Senior Citizens Program.
- **Madera County Senior Citizens Program** (\$43,734) is recommended unchanged; this amount is allocated year-to-year based on Board Policy. Effective February 1, 2014, the responsibility for this program transferred from the City of Madera to the Community Action Partnership of Madera County.
- **In-Home Supportive Services** (\$23,742) is recommended unchanged, which represents the County Maintenance of Effort for the IHSS administrative budget.
- **Visit Yosemite/Madera County** (\$150,000) represents a \$50,000 increase over the prior year's contribution in order to provide additional funding for projects that are intended to increase visitations to and through Madera County. The projects could include increased billboard advertising, targeted digital marketing and efforts to promote Ag-tourism. Funding for this contribution will be derived from the Transient Occupancy Tax (TOT) collected by the County.
- **San Joaquin Valley Water Infrastructure Authority (SJVWIA)** (\$12,500) is recommended for the County's contribution for costs associated with activities and services required for securing funding for water infrastructure improvement projects within the jurisdiction of member organizations.