

COUNTY OF MADERA
 BUDGET UNIT DETAIL
 BUDGET FOR THE FISCAL YEAR 2020-21

Department: SPECIAL PAYMENTS
 (02200)
 Function: General
 Activity: Other General
 Fund: General

	BOARD APPROVED 2019-20	CAO BASELINE 2020-21	DEPARTMENT REQUEST 2020-21	CAO RECOMMENDED 2020-21
<u>ESTIMATED REVENUES:</u>				
MISCELLANEOUS REVENUE				
640300 Rents & Concessions	60,816	60,816	0	0
670000 Intrafund Revenue	167,705	327,024	221,203	221,203
673000 Miscellaneous Revenue	716,597	0	0	0
TOTAL MISCELLANEOUS REVENUE	945,118	387,840	221,203	221,203
OTHER FINANCING SOURCES				
680200 Operating Transfer In	0	0	210,280	210,280
TOTAL OTHER FINANCING SOURCES	0	0	210,280	210,280
<u>TOTAL ESTIMATED REVENUES</u>	<u>945,118</u>	<u>387,840</u>	<u>431,483</u>	<u>431,483</u>
<u>EXPENDITURES:</u>				
SERVICES & SUPPLIES				
721200 Miscellaneous Expense	198,864	150,850	150,850	150,850
721400 Professional & Specialized Services	928,159	855,229	1,109,428	1,109,428
TOTAL SERVICES & SUPPLIES	1,127,023	1,006,079	1,260,278	1,260,278
OTHER CHARGES				
730300 Retire Other Long-Term Debt	1,793,089	1,660,032	284,000	284,000
730302 Retire Capital Lease	1,315,197	1,494,657	1,421,689	1,421,689
730500 Interest Other Long-Term Debt	520,308	477,627	1,007,264	1,007,264
730700 Judgments & Damages	51,886	51,886	51,886	51,886
OTHER CHARGES (continued)				
731305 Contributions to Other Agencies	247,806	247,806	613,560	613,560
TOTAL OTHER CHARGES	3,928,286	3,932,008	3,378,399	3,378,399

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	BOARD APPROVED <u>2019-20</u>	CAO BASELINE <u>2020-21</u>	DEPARTMENT REQUEST <u>2020-21</u>	CAO RECOMMENDED <u>2020-21</u>
<u>TOTAL EXPENDITURES</u>	<u>5,055,309</u>	<u>4,938,087</u>	<u>4,638,677</u>	<u>4,638,677</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>4,110,191</u>	<u>4,550,247</u>	<u>4,207,194</u>	<u>4,207,194</u>

SPECIAL PAYMENTS

COMMENTS

This budget funds payments and expenses which are not categorized in other budgets and are administered by the County Administrative Office. These payments include debt service and lease payments for capital facilities and projects, county contributions to other agencies, and professional services for county security, sales tax audits and the development of the county's financial statements. This budget also includes costs associated with maintenance of the solar energy field state legislative services received by the county

ESTIMATED REVENUES

670000 **Intrafund** (\$221,203) is estimated based on the projected facility use charges to the new Ag Commissioner and Madera Ranchos Library facilities and the Department of Social Services' 25% share of the Madera County EDC Agreement for Job Creation Services.

680200 **Operating Transfers In** (\$210,280) reflects the projected reimbursements from the County's Coronavirus Relief Fund Budget to offset the cost of the Visit Yosemite Madera County's COVID-19 Recovery Program and additional security services costs for the County Government Center.

SERVICES & SUPPLIES

721200 **Miscellaneous Expense** (\$150,850) is recommended for a decrease of \$40,014 from the FY 2019-20 Adopted Budget based on projected 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** (\$1,109,428) is recommended for a decrease of \$48,014 from the FY 2019-20 Adopted Budget based on cost reduction measures implemented on July 1, 2020. This line item funds the following items:

- \$300,000 - Private Security for Government Center
- \$300,000 - Contingency for Economic Development Activities
- \$213,992 - Madera County EDC Job Creation Services Program
- \$ 40,000 - Legislative Services Provided to the County

SPECIAL PAYMENTS

SERVICES & SUPPLIES (continued)

- \$ 15,000 - Training Services for County Employees
- \$118,000 - Outside Audit Services
- \$105,313 - Maintenance and Savings Measurement & Verification costs related to the Solar Energy Savings Project with Engie Energy Services

OTHER CHARGES

730300/500 Retire Long-Term Debt - Government Center (\$854,429) reflects a decrease of \$923,622 based on the restructuring of the 2015 Government Center debt together with the new Hall of Justice Lease Revenue Bonds. (Principal: \$0 and Interest: \$854,429). The Government Center debt was refunded in order to allow the Government Center to be used as the single asset to secure both the refunding amount and the amount needed to construct the Hall of Justice.

Retire Long-Term Debt – Energy Savings Project (\$436,835) is recommended based on the required payment of a nine-year payment plan for the Energy Savings Project (Principal: \$284,000 and Interest: \$152,835).

730302 Retire Capital Lease – Jail HVAC Project (\$546,781) is recommended for the third annual payment of a 10-year lease finance of the Heating Ventilation and Air Conditioning (HVAC) improvements at the Madera County Jail. Lease payments are due, in equal amounts, October 1st and April 1st of each fiscal year beginning in 2018-19.

730302 Retire Capital Lease – Fire Equipment Financing (\$547,884) reflects the cost of financing for three rounds of Fire Equipment orders as follows: Year 3 of 10 of 2016-17 Orders (2 Engines, 1 Water Tender), Year 2 of 10 of 2017-18 Orders (3 Engines, 1 Water Tender) and Year 1 of 10 of 2018-19 Orders (2 Engines, 2 Water Tenders).

730302 Retire Capital Lease – Oakhurst Gov. Center, Ag Facility, and Ranchos Library (\$327,024) is recommended for the second 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 from existing tenants in the Oakhurst Facility and Ag Commissioner funding.

730700 Judgments & Damages (\$51,886) is recommended unchanged to provide funds for the eight 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 (\$613,560) is recommended increased by \$365,754 from the previous year for the following costs:

SPECIAL PAYMENTS

OTHER CHARGES (continued)

- **Madera Community Hospital (MCH)** (\$365,754) reflects the supplemental financial assistance provided to MCH to fulfill the County's legal obligations regarding aid and care for medically indigent residents of Madera County, as referenced in Madera County Contract (MCC) No. 4509-C-89 and its subsequent amendments.
- **Fresno-Madera Area Agency on Aging** (\$17,830) is recommended unchanged for 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) remains unchanged from the prior year and will continue to provide additional funding for projects that are intended to increase visitations to and through Madera County. Out of this total, \$66,280 reflects proposed CARES Act funding to support the agency's COVID Recovery Program.
- **San Joaquin Valley Water Infrastructure Authority (SJVWIA)** (\$12,500) is recommended for the County' contribution for costs associated with activities and services required for securing funding for water infrastructure improvement projects within the jurisdiction of member organizations.