

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2021-22**

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

	ACTUAL 2019-20	BOARD APPROVED 2020-21	DEPARTMENT REQUEST 2021-22	CAO RECOMMENDED 2021-22
<u>ESTIMATED REVENUES:</u>				
MISCELLANEOUS REVENUE				
654000 ST - Other	43,009	0	0	0
640300 Rents & Concessions	3,684	0	0	0
670000 Intrafund Revenue	0	221,203	221,203	221,203
673000 Miscellaneous Revenue	622	0	0	0
TOTAL MISCELLANEOUS REVENUE	47,315	221,203	221,203	221,203
OTHER FINANCING SOURCES				
680200 Operating Transfer In	0	210,280	2,471,453	2,471,453
TOTAL OTHER FINANCING SOURCES	0	210,280	2,471,453	2,471,453
<u>TOTAL ESTIMATED REVENUES</u>	<u>47,315</u>	<u>431,483</u>	<u>2,692,656</u>	<u>2,692,656</u>
<u>EXPENDITURES:</u>				
SERVICES & SUPPLIES				
721200 Miscellaneous Expense	216,578	150,850	150,850	150,850
721400 Professional & Specialized Services	800,306	1,109,428	959,428	959,428
721900 Special Departmental Expense	214	0	0	0
TOTAL SERVICES & SUPPLIES	1,017,099	1,260,278	1,110,278	1,110,278
OTHER CHARGES				
730300 Retire Other Long-Term Debt	1,793,089	284,000	0	0
730302 Retire Capital Lease	1,246,885	1,421,689	0	0
730330 Principal (GASB 87)	0	0	2,228,719	2,228,719
730500 Interest Other Long-Term Debt	520,043	1,007,264	0	0
730504 Interest (GASB 87)	0	0	2,148,882	2,148,882
730700 Judgments & Damages	0	51,886	51,886	51,886
731305 Contributions to Other Agencies	225,525	613,560	630,019	630,019

COUNTY OF MADERA
 BUDGET UNIT DETAIL
 BUDGET FOR THE FISCAL YEAR 2021-22

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

	<u>ACTUAL</u> <u>2019-20</u>	<u>BOARD</u> <u>APPROVED</u> <u>2020-21</u>	<u>DEPARTMENT</u> <u>REQUEST</u> <u>2021-22</u>	<u>CAO</u> <u>RECOMMENDED</u> <u>2021-22</u>
TOTAL OTHER CHARGES	3,785,542	3,378,399	5,059,506	5,059,506
<u>TOTAL EXPENDITURES</u>	<u>4,802,641</u>	<u>4,638,677</u>	<u>6,169,784</u>	<u>6,169,784</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>4,755,326</u>	<u>4,207,194</u>	<u>3,477,128</u>	<u>3,477,128</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 and 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** (\$2,471,453) reflects the projected reimbursements for eligible expenses from the American Rescue Plan Act (ARPA) State and Local Assistance Funds (\$905,889) and impact fee reimbursements for projects included in the County's Capital Improvement Plan (\$1,565,564), which includes a 10% prepayment of outstanding principal of existing debt.

SERVICES & SUPPLIES

721200 **Miscellaneous Expense** (\$150,850) is recommended at the same level as the current year 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** (\$959,428) reflects a decrease of \$150,000 from the current year budget. This account provides for the following:

- \$300,000 - Private Security for Government Center
- \$165,000 - Contingency for Unbudgeted Obligations
- \$213,992 - Madera County EDC Job Creation Services Program
- \$ 40,000 - Legislative Services Provided to the County

SPECIAL PAYMENTS

SERVICES & SUPPLIES (continued)

- \$118,000 - Outside Audit Services
- \$122,436 - Maintenance and Savings Measurement & Verification costs related to the Solar Energy Savings Project with Engie Energy Services

OTHER CHARGES

730330/504 **Principal & Interest (GASB 87)** reflects the consolidation of all county-financed leases under two financial accounts; this will allow the County to comply with new requirements under the Governmental Accounting Standards Board Rule No. 87 (GASB 87). The total annual county lease debt service reflects an increase of \$1,664,648 over the current fiscal year primarily due to the full year cost of the Hall of Justice capitalized interest debt payment (\$1,315,526) and a 10% prepayment of the outstanding principal of the Oakhurst Government Center, Ag Facility, and Ranchos Library Project (\$336,960). The County's annual debt service is summarized below:

Description	Account 730330 - Principal	Account 730504 - Interest	Total Both Accounts
Hall of Justice/Government Center	40,000	1,275,526	1,315,526
Solar Phase 1 and 3	555,000	483,659	1,038,659
Jail HVAC	441,036	105,747	546,783
Oakhurst Government Center, Ag Facility, Ranchos Library and Sheriff's Substation	216,621	111,983	328,604
Prepayment to Reduce Indebtedness	336,960	0	336,960
Fire Equipment 2016-17 Orders	169,829	50,867	220,696
Fire Equipment 2017-18 Orders	154,731	45,347	200,078
Fire Equipment 2018-19 Orders	212,134	51,050	254,222
Fire Equipment 2020-21 Orders	102,408	24,703	127,111
Total	\$ 2,228,719	\$ 2,148,882	\$ 4,377,601

730700 **Judgments & Damages** (\$51,886) is recommended unchanged to provide funds for the ninth 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.

SPECIAL PAYMENTS

OTHER CHARGES (continued)

731305 **Contributions to Other Agencies** (\$630,019) is recommended increased by \$16,459 over the current fiscal year and accounts for the annual increase in the County's contribution to Madera Community Hospital (MCH) for indigent services. The County's annual contribution to other agencies is summarized below:

- **Madera Community Hospital (MCH)** (\$382,213) reflects a projected contractual increase of 4.5% over the current fiscal year. This payment is 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.
- **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.