

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2022-23**

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

	<u>ACTUAL 2020-21</u>	<u>BOARD APPROVED 2021-22</u>	<u>DEPARTMENT REQUEST 2022-23</u>	<u>CAO RECOMMENDED 2022-23</u>
<u>ESTIMATED REVENUES:</u>				
MISCELLANEOUS REVENUE				
640300 Rents & Concessions	15,128	0	0	0
670000 Intrafund Revenue	0	221,203	184,475	184,475
TOTAL MISCELLANEOUS REVENUE	15,128	221,203	184,475	184,475
OTHER FINANCING SOURCES				
680200 Operating Transfer In	170,197	2,471,453	2,449,101	2,449,101
TOTAL OTHER FINANCING SOURCES	170,197	2,471,453	2,449,101	2,449,101
<u>TOTAL ESTIMATED REVENUES</u>	<u>185,326</u>	<u>2,692,656</u>	<u>2,633,576</u>	<u>2,633,576</u>
<u>EXPENDITURES:</u>				
SERVICES & SUPPLIES				
721200 Miscellaneous Expense	87,771	150,850	150,850	150,850
721400 Professional & Specialized Services	1,069,755	959,428	951,404	951,404
721900 Special Departmental Expense	17,626	0	0	0
TOTAL SERVICES & SUPPLIES	1,175,153	1,110,278	1,102,254	1,102,254
OTHER CHARGES				
730300 Retire Other Long-Term Debt	284,000	0	0	0
730302 Retire Capital Lease	991,377	0	0	0
730330 Principal (GASB 87)	0	2,228,719	2,531,044	2,531,044
730500 Interest Other Long-Term Debt	1,149,698	0	0	0
730504 Interest (GASB 87)	0	2,148,882	1,964,854	1,964,854
730700 Judgments & Damages	103,772	51,886	0	0
731305 Contributions to Other Agencies	585,042	630,019	637,776	637,776
TOTAL OTHER CHARGES	3,113,889	5,059,506	5,133,674	5,133,674

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	<u>ACTUAL</u> <u>2020-21</u>	<u>BOARD</u> <u>APPROVED</u> <u>2021-22</u>	<u>DEPARTMENT</u> <u>REQUEST</u> <u>2022-23</u>	<u>CAO</u> <u>RECOMMENDED</u> <u>2022-23</u>
<u>TOTAL EXPENDITURES</u>	<u>4,289,042</u>	<u>6,169,784</u>	<u>6,235,928</u>	<u>6,235,928</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>4,103,716</u>	<u>3,477,128</u>	<u>3,602,352</u>	<u>3,602,352</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** (\$184,475) is estimated based on the projected facility use charges to the new Ag Commissioner and Madera Ranchos Library facilities.

680200 **Operating Transfers In** (\$2,449,101) reflects the projected reimbursements for eligible expenses from the American Rescue Plan Act (ARPA) State and Local Assistance Funds and impact fee reimbursements for projects included in the County's Capital Improvement Plan, 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** (\$951,404) reflects a decrease of \$8,024 from the current year budget. This account provides for the following:

- \$350,000 - Private Security for Government Center
- \$150,000 - Contingency for Unbudgeted Obligations
- \$168,519 - Madera County EDC Job Creation Services Program (75%, other 25% funded by DSS)
- \$40,000 - Legislative Services Provided to the County

SPECIAL PAYMENTS

SERVICES & SUPPLIES (continued)

- \$118,000 - Outside Audit Services
- \$124,885 - 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 \$118,297 over the current fiscal year primarily due to the new lease for Fire Station No. 3 and a 10% prepayment of the outstanding principal of the Oakhurst Government Center, Ag Facility, and Ranchos Library Project (\$314,610). The County's annual debt service is summarized below:

Description	Account 730330 - Principal	Account 730504 - Interest	Total Both Accounts
Hall of Justice/Government Center	45,000	1,273,825	1,318,825
Solar Phase 1 and 3	500,000	183,414	683,414
Jail HVAC	455,306	91,474	546,780
Oakhurst Government Center, Ag Facility, Ranchos Library and Sheriff's Substation	223,542	105,060	328,602
Prepayment to Reduce Indebtedness	314,610	0	314,610
Fire Equipment 2016-17 Orders	176,551	44,144	220,695
Fire Equipment 2017-18 Orders	159,629	40,448	200,077
Fire Equipment 2018-19 Orders	209,656	44,563	254,219
Fire Equipment 2020-21 Orders	171,751	41,429	213,178
Fire Station No. 3	275,000	140,496	415,496
Total	\$ 2,531,044	\$ 1,964,854	\$ 4,495,898

730700 **Judgments & Damages** (\$0) is not recommended this fiscal year.

SPECIAL PAYMENTS

OTHER CHARGES (continued)

731305 **Contributions to Other Agencies** (\$637,776) is recommended increased by \$18,092 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)** (\$399,413) 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** (\$18,722) 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 (SJWIA)** (\$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.