

COUNTY OF MADERA
 BUDGET UNIT DETAIL
 BUDGET FOR THE FISCAL YEAR 2023-24

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

	ACTUAL 2021-22	BOARD APPROVED 2022-23	DEPARTMENT REQUEST 2023-24	CAO RECOMMENDED 2023-24
<u>ESTIMATED REVENUES:</u>				
MISCELLANEOUS REVENUE				
670000 Intrafund Revenue	0	184,475	184,475	184,475
673000 Miscellaneous Revenue	229,506	0	0	0
TOTAL MISCELLANEOUS REVENUE	229,506	184,475	184,475	184,475
OTHER FINANCING SOURCES				
680200 Operating Transfer In	2,199,020	2,449,101	2,455,175	2,455,175
TOTAL OTHER FINANCING SOURCES	2,199,020	2,449,101	2,455,175	2,455,175
<u>TOTAL ESTIMATED REVENUES</u>	<u>2,428,526</u>	<u>2,633,576</u>	<u>2,639,650</u>	<u>2,639,650</u>
<u>EXPENDITURES:</u>				
SERVICES & SUPPLIES				
721200 Miscellaneous Expense	198,294	150,850	155,000	155,000
721400 Professional & Specialized Services	1,204,278	951,404	991,830	991,830
721900 Special Departmental Expense	64,896	0	0	0
722000 Transportation/Travel	-288	0	0	0
TOTAL SERVICES & SUPPLIES	1,467,180	1,102,254	1,146,830	1,146,830
OTHER CHARGES				
730300 Retire Other Long-Term Debt	40,000	0	0	0
730330 Principal (GASB 87)	2,355,773	2,531,044	2,981,930	2,981,930
730500 Interest Other Long-Term Debt	1,275,524	0	0	0
730504 Interest (GASB 87)	684,108	1,964,854	1,869,237	1,869,237
730700 Judgments & Damages	51,886	0	0	0
731305 Contributions to Other Agencies	560,386	637,776	341,798	341,798
TOTAL OTHER CHARGES	4,967,677	5,133,674	5,192,965	5,192,965
<u>TOTAL EXPENDITURES</u>	<u>6,434,857</u>	<u>6,235,928</u>	<u>6,339,795</u>	<u>6,339,795</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>4,006,331</u>	<u>3,602,352</u>	<u>3,700,145</u>	<u>3,700,145</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 (\$2,455,175) 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.

SERVICES & SUPPLIES

721200 Miscellaneous Expense (\$155,000) 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 (\$991,830) reflects an increase of \$40,426 from the current year budget. This account provides for the following:

- \$380,000 - Private Security for Government Center
- \$150,000 - Contingency for Unbudgeted Obligations
- \$176,945 - 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)

- \$120,000 - 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 \$461,476 over the current fiscal year primarily due to the two payments for the Justice Center lease rather than one. The County's annual debt service is summarized below:

Description	Account 730330 - Principal	Account 730504 - Interest	Total Both Accounts
Justice Center/Government Center	720,000	1,254,925	1,974,925
Solar Phase 3	515,000	171,691	686,691
Jail HVAC	470,039	76,742	546,781
Oakhurst Government Center, Ag Facility, Ranchos Library and Sheriff's Substation	230,685	97,918	328,603
Fire Equipment 2016-17 Orders	183,540	37,156	220,696
Fire Equipment 2017-18 Orders	164,678	35,397	200,075
Fire Equipment 2018-19 Orders	222,177	41,003	263,180
Fire Equipment 2020-21 Orders	175,811	37,370	213,181
Fire Station No. 3	300,000	117,035	417,035
Total	2,981,930	1,869,237	4,851,167

OTHER CHARGES (continued)

731305 **Contributions to Other Agencies** (\$341,798) is recommended based on the following contribution levels to other agencies:

- **Fresno-Madera Area Agency on Aging** (\$23,556) 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** (\$65,000) is recommended increased; 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.
- **Yosemite Area Regional Transportation System (YARTS)** (\$67,000) is recommended for the County's annual contribution.