

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2024-25**

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

	ACTUAL 2022-23	BOARD APPROVED 2023-24	DEPARTMENT REQUEST 2024-25	CAO RECOMMENDED 2024-25
<u>ESTIMATED REVENUES:</u>				
MISCELLANEOUS REVENUE				
670000 Intrafund Revenue	0	184,475	195,500	195,500
673000 Miscellaneous Revenue	46,283	0	0	0
TOTAL MISCELLANEOUS REVENUE	46,283	184,475	195,500	195,500
OTHER FINANCING SOURCES				
680200 Operating Transfer In	1,718,212	2,455,175	2,702,747	2,702,747
TOTAL OTHER FINANCING SOURCES	1,718,212	2,455,175	2,702,747	2,702,747
<u>TOTAL ESTIMATED REVENUES</u>	<u>1,764,495</u>	<u>2,639,650</u>	<u>2,898,247</u>	<u>2,898,247</u>
<u>EXPENDITURES:</u>				
SERVICES & SUPPLIES				
721200 Miscellaneous Expense	141,691	155,000	174,900	174,900
721400 Professional & Specialized Services	1,469,239	991,830	1,079,345	1,079,345
721900 Special Departmental Expense	236,116	0	0	0
TOTAL SERVICES & SUPPLIES	1,847,046	1,146,830	1,254,245	1,254,245
OTHER CHARGES				
730300 Retire Other Long-Term Debt	45,000	0	0	0
730330 Principal (GASB 87)	2,575,044	2,981,930	3,407,028	3,407,028
730500 Interest Other Long-Term Debt	1,273,824	0	0	0
730504 Interest (GASB 87)	644,653	1,869,237	1,951,382	1,951,382
731305 Contributions to Other Agencies	381,482	341,798	277,977	277,977
TOTAL OTHER CHARGES	4,920,003	5,192,965	5,636,387	5,636,387
<u>TOTAL EXPENDITURES</u>	<u>6,767,049</u>	<u>6,339,795</u>	<u>6,890,632</u>	<u>6,890,632</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>5,002,554</u>	<u>3,700,145</u>	<u>3,992,385</u>	<u>3,992,385</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 (\$195,500) is estimated based on the projected facility use charges to the new Ag Commissioner and Madera Ranchos Library facilities.

680200 Operating Transfers In (\$2,702,747) reflects the projected impact fee reimbursements for the debt service of capital that are included in the County's Capital Improvement Plan.

SERVICES & SUPPLIES

721200 Miscellaneous Expense (\$174,900) is recommended increased \$19,900 primarily due to the addition of crow abatement costs. This account also 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 (\$1,079,345) reflects an increase of \$87,515 from the current year budget. This account provides for the following:

- \$515,000 - Private Security for Government Center, Courthouse Park, Library and Justice Center
- \$50,000 - Encampment Cleanup (PARC Environmental)
- \$229,460 - 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 \$57,759 over the current fiscal year primarily due to the two payments for the Fire Equipment Round 5 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	\$750,000	\$1,218,175	\$1,968,175
Solar Phase 1 and Phase 3	\$760,000	\$278,639	\$1,038,639
Jail HVAC	\$485,248	\$61,533	\$546,781
Oakhurst Government Center, Ag Facility, Ranchos Library and Sheriff's Substation	\$238,055	\$79,866	\$317,921
Fire Equipment Round 1 (KS State Bank)	\$190,806	\$29,890	\$220,696
Fire Equipment Round 2 (Pacific Premier)	\$169,893	\$30,185	\$200,078
Fire Equipment Round 3 (BofA)	\$227,430	\$35,752	\$263,182
Fire Equipment Round 4 (BofA)	\$179,967	\$33,214	\$213,181
Fire Equipment Round 5 (BofA)	\$100,629	\$72,477	\$173,106
Fire Station No. 3	\$305,000	\$111,651	\$416,651
Total	\$3,407,028	\$1,951,382	\$5,358,410

SPECIAL PAYMENTS

OTHER CHARGES (continued)

- 731305** **Contributions to Other Agencies** (\$277,977) is recommended based on the following contribution levels to other agencies:
- **Fresno-Madera Area Agency on Aging** (\$24,735) 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** (\$0) is not recommended; effective FY2024-25, this amount is allocated in its own budget Org Key 00214 Senior Meals Program.
 - **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 represents county supplemental funding to support additional 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.