

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2016-17**

Department:

Function:

Activity:

Fund:

**SPECIAL PAYMENTS  
(02200)**

**General**

**Other General**

**General**

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2014-15</u>	<u>BOARD APPROVED EXPENDITURES 2015-16</u>	<u>DEPARTMENT REQUEST 2016-17</u>	<u>CAO RECOMMENDED 2016-17</u>
SERVICES & SUPPLIES				
721200 Miscellaneous Expense	103,874	214,864	164,864	164,864
721400 Professional & Specialized Services	476,269	386,550	413,289	413,289
722000 Trans/Travel/Education	5,910	0	0	0
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>586,052</b>	<b>601,414</b>	<b>578,153</b>	<b>578,153</b>
OTHER CHARGES				
730300 Retire Other Long-Term Debt	1,040,000	0	0	0
730500 Retire Long Term Debt-Govt. Center Project	636,231	1,673,834	1,552,938	1,552,938
730500 Retire Long Term Debt-Energy Savings Project	0	180,175	694,426	694,426
730700 Judgments & Damages	51,886	51,886	51,886	51,886
731305 Contributions to Other Agencies	59,260	82,802	82,802	82,802
<b>TOTAL OTHER CHARGES</b>	<b>1,787,377</b>	<b>1,988,697</b>	<b>2,382,052</b>	<b>2,382,052</b>
<b>TOTAL - SPECIAL PAYMENTS</b>	<b>2,373,429</b>	<b>2,590,111</b>	<b>2,960,205</b>	<b>2,960,205</b>

## SPECIAL PAYMENTS

### COMMENTS

This budget funds a variety of payments and expenses which are not categorized in other budgets, and is administered by the County Administrative Office.

### SERVICES & SUPPLIES

**721200**      **Miscellaneous Expense** (\$164,864) is recommended reduced \$50,000 based on prior year actual costs and 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** (\$413,289) is recommended increased \$26,739 to provide funds for the following items:

- \$160,800 - Private Security for Government Center, including Planning and Civil Service Commission Meetings
- \$ 30,000 - Legislative Services Provided to the County
- \$ 15,000 - Training Services for County Employees
- \$115,260 - Outside Audit Services
- \$ 92,229 - Maintenance and Savings Measurement & Verification costs related to the Solar Energy Savings Project with OpTerra Energy Services

### OTHER CHARGES

**730500**      **Retire Long-Term Debt - Government Center** (\$1,552,938) is recommended reduced \$120,896 to provide funds for the first of a 10-year payment plan for the Government Center (principal \$1,260,112 and interest \$292,826). The original bonds for this building were refunded in 2015-16 resulting in lower annual payments.

**Retire Long-Term Debt – Energy Savings Project** (\$694,426) is recommended to provide funds for the first required full payment of a nine-year payment plan for the Energy Savings Project. The 2015-16 Fiscal Year included an interest payment only. The solar rebate in 2016-17 from this project is estimated to be \$267,197.

**730700**      **Judgments & Damages** (\$51,886) is recommended unchanged to provide funds for the fourth 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** (\$82,802) is recommended unchanged from the previous year for the following costs:

- **Fresno-Madera Area Agency on Aging** (\$15,526) 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 for 2015-16, and 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** (\$23,542) is recommended unchanged, which represents the County Maintenance of Effort for the IHSS administrative budget.