

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2017-18**

Department:

**SPECIAL PAYMENTS  
(02200)**

Function:

**General**

Activity:

**Other General**

Fund:

**General**

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2015-16</u>	<u>BOARD APPROVED EXPENDITURES 2016-17</u>	<u>DEPARTMENT REQUEST 2017-18</u>	<u>CAO RECOMMENDED 2017-18</u>
<b>SERVICES &amp; SUPPLIES</b>				
721200 Miscellaneous Expense	121,662	164,864	164,864	164,864
721400 Professional & Specialized Services	612,036	413,289	459,419	459,419
722000 Trans/Travel/Education	1,731	0		
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>735,429</b>	<b>578,153</b>	<b>624,283</b>	<b>624,283</b>
<b>OTHER CHARGES</b>				
730300 Retire Other Long-Term Debt	0	0		
730500 Retire Long Term Debt-Govt. Center Project	1,080,000	1,552,938	1,552,938	1,552,938
730500 Retire Long Term Debt-Energy Savings Project	584,366	694,426	715,001	715,001
730700 Judgments & Damages	51,886	51,886	51,886	51,886
731305 Contributions to Other Agencies	213,559	82,802	172,802	172,802
<b>TOTAL OTHER CHARGES</b>	<b>1,929,810</b>	<b>2,382,052</b>	<b>2,492,627</b>	<b>2,492,627</b>
<b>OPERATING TRANSFER OUT</b>				
750121 Operating Transfers Out - Capital Project	0	0	343,200	343,200
<b>TOTAL OPERATING TRANSFERS OUT</b>	<b>0</b>	<b>0</b>	<b>343,200</b>	<b>343,200</b>
<b>CASH FLOW LOAN</b>				
790500 Cash Flow Loan	0	0	200,000	200,000
<b>TOTAL CASH FLOW LOAN</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>
<b>TOTAL - SPECIAL PAYMENTS</b>	<b>2,665,239</b>	<b>2,960,205</b>	<b>3,660,110</b>	<b>3,660,110</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 unchanged based on prior year 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** (\$459,419) is recommended increased \$46,130 to provide funds for the following items:

- \$206,930 - Private Security for Government Center, including Planning and Civil Service Commission Meetings, and security services for the courthouse park
- \$ 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 unchanged representing the 2<sup>nd</sup> year of a 10-year payment plan for the Government Center (principal \$1,288,142 and interest \$264,796). The original bonds for this building were refunded in 2015-16 resulting in lower annual payments.

**Retire Long-Term Debt – Energy Savings Project** (\$715,001) is recommended increased \$20,575 to provide funds for the second required full payment of a nine-year payment plan for the Energy Savings Project. The solar rebate in 2016-17 from this project is estimated to be \$267,197.

## SPECIAL PAYMENTS

### OTHER CHARGES (continued)

- 730700**      **Judgments & Damages** (\$51,886) is recommended unchanged to provide funds for the fifth 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.
- 731305**      **Contributions to Other Agencies** (\$172,802) is recommended increased by \$90,000 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.
  - **Visit Yosemite/Madera County** (\$50,000) is recommended as an increase to this account in order to provide additional funding for projects that are intended to increase visitations to and through Madera County. The projects could include increased billboard advertising, targeted digital marketing and kick-off efforts to promote Ag-tourism. Funding for this contribution will be derived from the Transient Occupancy Tax (TOT) collected by the County.
  - **Yosemite Area Regional Transportation System** (\$40,000) is recommended as an increase to this account to finance a portion of the Short Range Transit Plan (SRTP) being developed by the Yosemite Area Regional Transportation System (YARTS). The plan will include a service area along Highway 41 in Madera County. Funding for this contribution will be derived from the Transient Occupancy Tax (TOT) collected by the County. The amount of the contribution may be less, depending on the actual cost of the study, but it will not exceed \$40,000.

## SPECIAL PAYMENTS

### OPERATING TRANSFER OUT

**750121**      **Operating Transfers Out – Capital Project** (\$343,200) is recommended to provide adequate funding for the following capital projects:

- **Jail Annex Demolition** (\$157,000) is recommended to provide funding to demolish the 35 year old, 11,500 square-foot Jail Annex Building at Courthouse Park. The recommended appropriations will fully cover the cost of demolition services, which are included in the recommended budget for Org 12927 – Courthouse Park – Jail Annex Demolition.
- **Jail Security** (\$186,200) is recommended to provide partial funding to address phase 1 of the security assessment recommendations for the jail. The total cost for phase 1 of the Jail Security Project (\$386,200) represents that most critical items identified as necessary to maintain compliance with State regulations. The balance of the funding needed for phase 1 of project (\$200,000) is recommended to come from the public protection development impact fees. Appropriations for the project are included in the recommended budget for Org 12843 – Jail Security.

### CASH FLOW LOAN

**790500**      **Cash Flow Loan** (\$200,000) is recommended to provide interim funding for the following project:

- **Agriculture Building Project** (\$200,000) is recommended to provide interim funding to conduct the design and engineering work necessary for the new Ag Building. The cost for the design and engineering work will be eventually offset by the proceeds from the anticipated sale of the existing Ag Building, which is currently valued at \$440,000 based on the most recent appraisal. Appropriations for the project are included in the recommended budget for Org 12926 – Agriculture Tenant Improvement.