

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2015-16**

Department:

**SPECIAL PAYMENTS  
(02200)**

Function:

**General**

Activity:

**Other General**

Fund:

**General**

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2013-14</u>	<u>BOARD APPROVED EXPENDITURES 2014-15</u>	<u>DEPARTMENT REQUEST 2015-16</u>	<u>CAO RECOMMENDED 2015-16</u>
<b>SERVICES &amp; SUPPLIES</b>				
721200 Miscellaneous Expense	54,471	314,864	214,864	214,864
721400 Professional & Specialized Services	398,020	283,295	386,550	386,550
722000 Special Payments	10,518			
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>463,009</b>	<b>598,159</b>	<b>601,414</b>	<b>601,414</b>
<b>OTHER CHARGES</b>				
730300 Retire Other Long-Term Debt	1,000,000	0	0	0
730500 Retire Long Term Debt-Govt. Center Project	677,031	1,676,232	1,673,834	1,673,834
730500 Retire Long Term Debt-Energy Savings Project	0	0	180,175	180,175
730700 Judgments & Damages	51,886	51,886	51,886	51,886
731305 Contributions to Other Agencies	59,189	82,802	82,802	82,802
<b>TOTAL OTHER CHARGES</b>	<b>1,788,106</b>	<b>1,810,920</b>	<b>1,988,697</b>	<b>1,988,697</b>
<b>TOTAL - SPECIAL PAYMENTS</b>	<b>2,251,115</b>	<b>2,409,079</b>	<b>2,590,111</b>	<b>2,590,111</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** (\$214,864) is recommended reduced \$100,000 to provide 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. This account provided for unanticipated salary/benefit rate changes for the prior fiscal year but is not included in this budget.

**721400**      **Professional & Specialized Services** (\$386,550) is recommended increased \$103,255 to provide funds for the following items:

- \$146,035 - 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
- \$107,260 - Outside Audit Services
- \$ 88,255 - 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** (\$1,673,834) is recommended reduced \$2,398 to provide funds for the tenth of a 20-year payment plan for the Government Center (principal \$1,080,000 and interest \$593,834).

**Retire Long-Term Debt – Energy Savings Project** (\$180,175) is recommended to provide funds for the first required interest payment of a nine-year payment plan for the Energy Savings Project.

**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.