

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2014-15**

Department:

**SPECIAL PAYMENTS
(02200)**

Function:

General

Activity:

Other General

Fund:

General

| <u>ACCOUNT CLASSIFICATION</u> | <u>ACTUAL EXPENDITURES 2012-13</u> | <u>BOARD APPROVED EXPENDITURES 2013-14</u> | <u>DEPARTMENT REQUEST 2014-15</u> | <u>CAO RECOMMENDED 2014-15</u> |
|---|--|--|---|--|
| SERVICES & SUPPLIES | | | | |
| 721200 Miscellaneous Expense | 62,674 | 164,894 | 314,864 | 314,864 |
| 721400 Professional & Specialized Services | 343,161 | 283,295 | 283,295 | 283,295 |
| TOTAL SERVICES & SUPPLIES | 405,834 | 448,189 | 598,159 | 598,159 |
| OTHER CHARGES | | | | |
| 730300 Retire Other Long-Term Debt | 965,000 | 0 | 0 | 0 |
| 730500 Retire Long Term Debt-Govt. Center Project | 713,919 | 1,677,032 | 1,676,232 | 1,676,232 |
| 730700 Judgments & Damages | 51,484 | 51,886 | 51,886 | 51,886 |
| 731305 Contributions to Other Agencies | 58,757 | 82,802 | 82,802 | 82,802 |
| TOTAL OTHER CHARGES | 1,789,160 | 1,811,720 | 1,810,920 | 1,810,920 |
| TOTAL - SPECIAL PAYMENTS | 2,194,994 | 2,259,909 | 2,409,079 | 2,409,079 |

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** (\$314,864) is recommended increased \$149,970 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 also provides for any unanticipated salary/benefit rate changes that may occur during the fiscal year.

721400 **Professional & Specialized Services** (\$283,295) is recommended unchanged to provide funds for the following items:

- \$131,035 - 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

OTHER CHARGES

730500 **Retire Long-Term Debt - Government Center** (\$1,676,232) is recommended reduced \$800 to provide funds for the ninth of a 20-year payment plan for the Government Center (principal \$1,040,000 and interest \$636,232).

730700 **Judgments & Damages** (\$51,886) is recommended unchanged to provide funds for the third 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 2014-15, 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.