

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2013-14**

Department:

Function:

Activity:

Fund:

**SPECIAL PAYMENTS
(02200)**

General

Other General

General

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2011-12</u>	<u>BOARD APPROVED EXPENDITURES 2012-13</u>	<u>DEPARTMENT REQUEST 2013-14</u>	<u>CAO RECOMMENDED 2013-14</u>
SERVICES & SUPPLIES				
721200 Miscellaneous Expense	995,140	478,259	164,894	164,894
721400 Professional & Specialized Services	319,175	283,295	283,295	283,295
TOTAL SERVICES & SUPPLIES	1,314,315	761,554	448,189	448,189
OTHER CHARGES				
730300 Retire Other Long-Term Debt	8,897,552	0	0	0
730500 Retire Long Term Debt-Govt. Center Project	773,068	1,678,919	1,677,032	1,677,032
730700 Judgments & Damages	0	0	51,886	51,886
731305 Contributions to Other Agencies	58,757	80,060	82,802	82,802
TOTAL OTHER CHARGES	9,729,377	1,758,979	1,811,720	1,811,720
TOTAL - SPECIAL PAYMENTS	11,043,691	2,520,533	2,259,909	2,259,909

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** (\$164,894) is recommended reduced \$313,365 for the 2013-14 Fiscal Year primarily due to the elimination of appropriations for the third and final payment of \$333,158 related to vacation/sick payouts for the Early Retirement Incentive Program completed in the previous fiscal year. 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** (\$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** (\$1,677,032) is recommended reduced \$1,887 to provide funds for the eighth of a 20-year payment plan for the Government Center (principal \$1,000,000 and interest \$677,032).

730700 **Judgments & Damages** (\$51,886) is recommended to provide funds for the second 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 increased \$2,742 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 2013-14, and is allocated year-to-year based on Board Policy. As of the writing of this budget, no request for 2013-14 has been received from the Senior Citizens Program.
- **In-Home Supportive Services** (\$23,542) is recommended increased \$2,742, which represents the local share (20%) of the cost of the IHSS administrative budget.