

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2012-13**

Department:

Function:

Activity:

Fund:

**SPECIAL PAYMENTS
(02200)**

General

Other General

General

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2010-11</u>	<u>BOARD APPROVED EXPENDITURES 2011-12</u>	<u>DEPARTMENT REQUEST 2012-13</u>	<u>CAO RECOMMENDED 2012-13</u>
SERVICES & SUPPLIES				
721200 Miscellaneous Expense	656,062	1,314,903	478,259	478,259
721400 Professional & Specialized Services	278,595	273,295	283,295	283,295
TOTAL SERVICES & SUPPLIES	934,657	1,588,198	761,554	761,554
OTHER CHARGES				
730200 Bond Redemption	900,000	0	0	0
730300 Retire Other Long-Term Debt	1,784,397	8,090,707	0	0
730500 Retire Long Term Debt-Govt. Center Project	781,492	1,679,406	1,678,919	1,678,919
731305 Contributions to Other Agencies	60,740	80,024	80,060	80,060
TOTAL OTHER CHARGES	3,526,629	9,850,137	1,758,979	1,758,979
TOTAL - SPECIAL PAYMENTS	4,461,286	11,438,335	2,520,533	2,520,533

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** (\$478,259) is recommended reduced \$836,644 for the 2012-13 Fiscal Year primarily due to the payment of \$836,744 to the State for audit findings and the associated under-remittance of court-related revenues to the state for the period 2003 through 2009; this liability was paid off in the 2011-12 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. Additionally, this account includes \$333,158 in appropriations to pay the third and final vacation/sick leave payouts associated with the Early Retirement Incentive Program.

721400 **Professional & Specialized Services** (\$283,295) is recommended increased \$10,000 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 (previously budgeted in the Board of Supervisors Budget)

OTHER CHARGES

The following items budgeted under Retire Other Long-Term Debt were paid off in Fiscal Year 2011-12:

Court Audit Liability	836,744
Measure A Loan Liability	6,826,379
Criminal Justice Facility Fund Loan Liability	50,000
Fire Mitigation Loan Liability	636,222
Tobacco Phase II Loan Liability	578,106

SPECIAL PAYMENTS

OTHER CHARGES (continued)

- 730500** **Retire Long-Term Debt - Government Center** (\$1,678,919) is recommended reduced \$487 to provide funds for the seventh of a 20-year payment plan for the Government Center (principal \$965,000 and interest \$713,920).
- 731305** **Contributions to Other Agencies** (\$80,060) is recommended increased \$36 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 2012-13, and is allocated year-to-year based on Board Policy. As of the writing of this budget, no request for 2012-13 has been received from the Senior Citizens Program.
 - **In-Home Supportive Services** (\$20,800) is recommended increased \$36, which represents the local share (20%) of the cost of the IHSS administrative budget.