

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2011-12**

Department:

Function:

Activity:

Fund:

**SPECIAL PAYMENTS
(02200)**

General

Other General

General

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2009-10</u>	<u>BOARD APPROVED EXPENDITURES 2010-11</u>	<u>DEPARTMENT REQUEST 2011-12</u>	<u>CAO RECOMMENDED 2011-12</u>
SERVICES & SUPPLIES				
721200 Miscellaneous Expense	304,883	480,180	1,314,903	1,314,903
721400 Professional & Specialized Services	164,259	306,035	273,295	273,295
TOTAL SERVICES & SUPPLIES	469,142	786,215	1,588,198	1,588,198
OTHER CHARGES				
730200 Bond Redemption	825,000	0	0	0
730300 Retire Other Long-Term Debt	0	1,784,397	8,090,707	8,090,707
730500 Retire Long Term Debt-Govt. Center Project	807,381	1,681,506	1,679,406	1,679,406
731305 Contributions to Other Agencies	88,757	91,921	80,024	80,024
TOTAL OTHER CHARGES	1,721,138	3,557,824	9,850,137	9,850,137
TOTAL - SPECIAL PAYMENTS	2,190,280	4,344,039	11,438,335	11,438,335

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** (\$1,314,903) is recommended increased \$834,723 for 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 second of three vacation/sick leave payouts associated with the Early Retirement Incentive Program. Finally, this account includes \$836,744 for the payment to the State related to audit findings and the associated under-remittance of court-related revenues to the state for the period 2003 through 2009. One payment of \$167,000 was paid to the State in 2010-11. The payment of \$836,744 is recommended to be financed through the release of designated fund balance as approved in concept by the Board of Supervisors on June 7, 2011.

721400 **Professional & Specialized Services** (\$273,295) is recommended reduced \$32,740 to provide funds for the following items:

- \$121,035 - 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

730300 **Retire Other Long-Term Debt** (\$50,000) The County Auditor-Controller has previously informed the Administrative Office that in 2000-01 the County's General Fund was loaned \$250,000 from the Criminal Justice Facility Construction Fund to provide a portion of the funds to construct the Chowchilla Branch Library. At that time, it was recommended that a five (5) year no-interest repayment plan be adopted. There is one final payment due of \$50,000. It is recommended that this fifth and final payment of \$50,000 be paid and financed through the release of designated fund balance as approved in concept by the Board of Supervisors on June 7, 2011.

OTHER CHARGES (continued)

- 730301** **Retire Other Long-Term Debt - Repayment of Tobacco Phase II Loan** (\$578,106) The County Auditor's Office overpaid the General Fund for expenses of the Mental Health Program with Mental Health Realignment Funds. The Board approved a three-year repayment plan (one payment has been made) to the Tobacco Phase II Trust which was used to repay the Mental Health Realignment Trust. It is recommended that the total outstanding loan of \$578,106 be paid and financed through the release of designated fund balance as approved in concept by the Board of Supervisors on June 7, 2011.
- 730302** **Retire Other Long-Term Debt - Repayment of Measure "A" Road Funds** (\$6,826,379) The 2009-10 Adopted County Budget included a loan in the amount of 9,566,986 from the Measure "A" Road Funds. As a result of several budgetary adjustments throughout the year, the loan amount was reduced to \$8,457,910. The Board approved a five-year repayment plan (one payment was made in 2010-11) to the Measure "A" Fund. It is recommended that the total outstanding loan of \$6,826,379 be paid and financed through the release of designated fund balance as approved in concept by the Board of Supervisors on June 7, 2011.
- 73030X** **Retire - Other Long-Term Debt - Repayment of Fire Mitigation Funds** (\$636,222) The Fire Mitigation Trust Fund loaned funds to the General Fund to acquire fire trucks that were purchased in FY 2006-07 on a four-year repayment plan (two payments have been made). It is recommended that the total remaining liability of \$636,222 be paid and financed through the release of designated fund balance as approved in concept by the Board of Supervisors on June 7, 2011.
- 730500** **Retire Long-Term Debt - Government Center** (\$1,679,406) is recommended reduced \$2,100 to provide funds for the seventh of a 20-year payment plan for the Government Center (principal \$930,000 and interest \$749,406).
- 731305** **Contributions to Other Agencies** (\$80,024) is recommended at a reduced level 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 2011-12, and is allocated year-to-year based on Board Policy. As of the writing of this budget, no request for 2011-12 has been received from the Senior Citizens Program.
 - **In-Home Supportive Services** (\$20,764) is recommended reduced \$11,896, which represents the local share (20%) of the cost of the IHSS administrative budget.

SPECIAL PAYMENTS

SUMMARY OF DESIGNATED FUND BALANCE USES

	<u>Beginning Balance</u>	<u>Designation Release</u>	<u>Ending Balance</u>
Court Audit Liability Designation	836,744	836,744	0
Measure A Loan Liability Designation	6,826,379	6,826,379	0
Criminal Justice Facility Fund Loan Liability Designation	50,000	50,000	0
Fire Mitigation Loan Liability Designation	636,222	636,222	0
Tobacco Phase II Loan Liability Designation	578,106	578,106	0