

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2018-19**

Department: **SPECIAL PAYMENTS
(02200)**
Function: **General**
Activity: **Other General**
Fund: **General**

	<u>ACTUAL 2016-17</u>	<u>BOARD APPROVED 2017-18</u>	<u>DEPARTMENT REQUEST 2018-19</u>	<u>CAO RECOMMENDED 2018-19</u>
<u>ESTIMATED REVENUES:</u>				
MISCELLANEOUS REVENUE				
673000 Intrafund Revenue	194,056	267,197	267,197	267,197
TOTAL MISCELLANEOUS REVENUE	194,056	267,197	267,197	267,197
<u>TOTAL ESTIMATED REVENUES</u>	<u>194,056</u>	<u>267,197</u>	<u>267,197</u>	<u>267,197</u>
<u>EXPENDITURES:</u>				
SERVICES & SUPPLIES				
721200 Miscellaneous Expense	76,655	164,864	264,864	264,864
721400 Professional & Specialized Services	794,409	459,419	562,159	562,159
722000 Trans/Travel/Education	4,740	0		
TOTAL SERVICES & SUPPLIES	875,804	624,283	827,023	827,023
OTHER CHARGES				
730300 Retire Other Long-Term Debt	1,600,112	0	2,290,313	2,290,313
730302 Retire Capital Lease	0	0	767,478	767,478
730500 Retire Long Term Debt-Govt. Center Project	652,473	1,552,938	0	0
730500 Retire Long Term Debt-Energy Savings Project	0	715,001	0	0
730700 Judgments & Damages	51,978	51,886	51,886	51,886
731305 Contributions to Other Agencies	241,200	172,802	232,802	232,802
TOTAL OTHER CHARGES	2,545,763	2,492,627	3,342,479	3,342,479
OPERATING TRANSFER OUT				
750121 Operating Transfers Out - Capital Project	0	343,200	0	0
TOTAL OPERATING TRANSFERS OUT	0	343,200	0	0

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2018-19**

Department:

Function:

Activity:

Fund:

**SPECIAL PAYMENTS
(02200)
General
Other General
General**

	<u>ACTUAL 2016-17</u>	<u>BOARD APPROVED 2017-18</u>	<u>DEPARTMENT REQUEST 2018-19</u>	<u>CAO RECOMMENDED 2018-19</u>
CASH FLOW LOAN				
790500 Cash Flow Loan	0	200,000	0	0
TOTAL CASH FLOW LOAN	0	200,000	0	0
<u>TOTAL EXPENDITURES</u>	<u>3,421,567</u>	<u>3,660,110</u>	<u>4,169,502</u>	<u>4,169,502</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>3,227,511</u>	<u>3,392,913</u>	<u>3,902,305</u>	<u>3,902,305</u>

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** (\$264,864) is recommended for an increase of \$100,000 based on current fiscal year actual costs. 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** (\$562,159) is recommended increased by \$102,740 primarily due to the estimated cost of providing private security. This line item funds the following items:

- \$306,930 - Private Security for Government Center, including Planning and Civil Service Commission Meetings, and security services for the courthouse park and the old courthouse.
- \$ 30,000 - Legislative Services Provided to the County
- \$ 15,000 - Training Services for County Employees
- \$118,000 - Outside Audit Services
- \$ 92,229 - Maintenance and Savings Measurement & Verification costs related to the Solar Energy Savings Project with OpTerra Energy Services

OTHER CHARGES

730300 **Retire Long-Term Debt - Government Center** (\$1,552,938) is recommended unchanged representing the third year of a 10-year payment plan for the Government Center (Principal: \$1,316,797 and Interest: \$236,141). The original bonds for this building were refunded in 2015-16 resulting in lower annual payments.

Retire Long-Term Debt – Energy Savings Project (\$737,375) is recommended increased \$22,374 to provide funds for the second required full payment of a nine-year payment plan for the Energy Savings Project (Principal: \$409,000 and Interest: \$328,375).

SPECIAL PAYMENTS

OTHER CHARGES (continued)

- 730302** **Retire Capital Lease – Jail HVAC Project** (\$546,782) is recommended for the first annual payment of a 10-year lease finance of the Heating Ventilation and Air Conditioning (HVAC) improvements at the Madera County Jail. Lease payments are due, in equal amounts, October 1st and April 1st of each fiscal year beginning in 2018-19.
- 730302** **Retire Capital Lease – Fire Equipment Financing** (\$220,696) is recommended for the first annual payment of a 10-year lease finance of two Type-2 Fire Engines and one Water Tender. The fire equipment financed comprises the FY 2016-17 orders out of the Fire Equipment Replacement Plan. Lease payments are due, in equal amounts, October 1st and April 1st of each fiscal year beginning in 2018-19.
- 730700** **Judgments & Damages** (\$51,886) is recommended unchanged to provide funds for the sixth year 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.
- 731305** **Contributions to Other Agencies** (\$232,802) is recommended increased by \$90,000 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; this amount 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.
 - **Visit Yosemite/Madera County** (\$100,000) represents a \$50,000 increase over the prior year's contribution in order to provide additional funding for projects that are intended to increase visitations to and through Madera County. The projects could include increased billboard advertising, targeted digital marketing and efforts to promote Ag-tourism. Funding for this contribution will be derived from the Transient Occupancy Tax (TOT) collected by the County.
 - **San Joaquin Valley Water Infrastructure Authority (SJVWIA)** (\$50,000) is recommended for the County' contribution for costs associated with activities and services required for securing funding for water infrastructure improvement projects within the jurisdiction of member organizations.