

PROPOSED SPECIAL REVENUE BUDGETS
for the
FISCAL YEAR ENDING JUNE 30, 2019



Recommended by County Administrative Office

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COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

0102 TOBACCO LITIGATION SETTLEMENT

This fund represents the balance of the stream of payments received prior to securitization of future payments. Of the \$3,896,148.91 received, \$3,742,176 was expended during 2002-03 and 2003-04 for the acquisition and modification of the JC Penney building for RMA. \$261,000 was appropriated in 06-07 for the new Government Center Project but never used. In 2013-14, \$58,135 was utilized to partially fund the Government Center - Third Floor Tenant Improvements. In fiscal year 2014-15, \$250,000 was appropriated to Operating Transfers Out as previously committed in September 2013 to fund a portion of the required cash match for the County's Phase III Jail Expansion (SB 1022) grant application. However, the County did not receive funding for Phase III; therefore, the appropriation was used to offset costs associated with the County's Phase II Jail Expansion (Jail Kitchen). The current balance of \$948 is available to appropriate for capital projects.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
10200 491100 F/B UNRES UNDES	946	948	948	948
LITIGATION SETTLEMENT BEGINNING FUND BALANCE	946	948	948	948
Revenue				
10200 640101 INTEREST ON CASH	1	-	-	-
LITIGATION SETTLEMENT REVENUE	1	-	-	-
Expense				
10200 750100 OPERATING TRANSFERS OUT	-	-	-	-
10200 780100 APPROPRIATION FOR CONTINGENCY	-	-	948	948
LITIGATION SETTLEMENT EXPENDITURES	-	-	948	948
LITIGATION SETTLEMENT REV - EXPEND	1	-	(948)	(948)
LITIGATION SETTLEMENT AVAILABLE FINANCING SOURCES	947	948	948	948
LITIGATION SETTLEMENT FINANCING USES	-	-	948	948
LITIGATION SETTLEMENT ENDING FUND BALANCE	947	948	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

0105 CAPITAL PROJECT - JAIL

This fund represents the balance of the proceeds from the general obligation bonds, and therefore, can only be used for detention-related improvements, such as the jail expansion project. In fiscal year 2016-17, the entire fund balance was appropriated to Operating Transfer Out to be used for security enhancements at the jail and this fund was closed out.

		ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
CAPITAL PROJECT - JAIL					
Fund Balance					
10500	481100 F/B UNRES DES CAP OUTLAY	9,366	9,366	-	-
10500	491100 F/B UNRES UNDES	1,675	1,740	-	-
JAIL BEGINNING FUND BALANCE		<u>11,042</u>	<u>11,106</u>	<u>-</u>	<u>-</u>
Revenue					
10500	610300 PRIOR SECURED PROP TAX	-	(599)	-	-
10500	640101 INTEREST ON CASH	65	108	-	-
10500	640103 INTEREST ON PROPERTY TAX COLL	-	-	-	-
CAPITAL PROJECT - JAIL REVENUE		<u>65</u>	<u>(491)</u>	<u>-</u>	<u>-</u>
Expense					
10500	750100 OPERATING TRANSFER OUT - GENERAL FUND	-	-	-	-
10500	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
CAPITAL PROJECT - JAIL EXPENDITURES		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
- JAIL REV - EXPEND		<u>65</u>	<u>(491)</u>	<u>-</u>	<u>-</u>
- JAIL AVAILABLE FINANCING SOURCES		11,106	10,615	-	-
- JAIL FINANCING USES		-	-	-	-
- JAIL ENDING FUND BALANCE		<u>11,106</u>	<u>10,615</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
INTERNAL SERVICE FUND
FISCAL YEAR ENDING 06/30/2019

0107 SELF-INSURANCE INTERNAL SERVICE FUND

The 2018-19 budgets appropriate funds for general liability, workers compensation, dental liability, and vision liability insurance programs, as recommended by the County Administrative Office.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
10701 431201 RETAINED EARNINGS	28,538	573,059	293,460	294,763
10702 431202 RETAINED EARNINGS	5,742,619	5,203,089	5,475,096	6,254,722
10703 431203 RETAINED EARNINGS	734,168	641,667	560,171	394,112
10704 431204 RETAINED EARNINGS	316,992	325,366	283,955	352,528
	<u>6,822,318</u>	<u>6,743,181</u>	<u>6,612,682</u>	<u>7,296,125</u>
INT SVC FUND RETAINED EARNINGS				
Revenue				
10700 640101 INTEREST ON CASH	(181)	-	-	-
	<u>(181)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenses				
720300 COMMUNICATION SVCS	-	-	-	-
SELF-INSURANCE INTERNAL SERVICE FUND EXPENSES	-	-	-	-
SELF-INSURANCE INTERNAL SERVICE FUND REV - EXPENSES	(181)	-	-	-
	<u>(181)</u>	<u>-</u>	<u>-</u>	<u>-</u>
SELF-INSURANCE - GENERAL LIABILITY				
Revenue				
10701 640101 INTEREST ON CASH	119	2,484	1,900	1,500
10701 662800 INTERFUND REVENUE	1,090,927	957,931	1,600,000	2,100,000
10701 673903 MISC REIMBURSEMENT & REFUNDS	956,614	193,071	350,000	350,000
	<u>2,047,661</u>	<u>1,153,485</u>	<u>1,951,900</u>	<u>2,451,500</u>
SELF-INSURANCE - GENERAL LIABILITY REVENUE				
Expenses				
10701 720604 LIABILITY INS	890,849	792,904	1,100,000	1,100,000
10701 720702 WITNESS FEES	-	-	-	-
10701 721400 PROF & SPEC SVC	109,115	136,112	600,000	59,750
10701 721410 CT REPORTER/TRANSCRIPT	-	125	-	-
10701 721433 OUTSIDE ATTY'S/OTHER EXPERTS	372,798	561,929	-	900,000
10701 721434 CAPITAL/HOMICIDE CASES	-	-	-	-

		ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
10701	721601 RENT/LSE CO VEHICLE	-	-	-	-
10701	721900 SPECIAL DEPT EXP	-	-	-	-
10701	722000 TRANS/TRAVEL/EDUC	39	-	-	-
10701	722005 REIMB EMPLOYEE CARS	-	-	-	-
10701	730700 JUDGMENTS & DAMAGES	130,259	64,202	500,000	600,000
10701	750100 OP TRANS OUT - GEN FD	-	-	-	-
10701	780100 APPROPRIATION FOR CONTINGENCY	-	-	45,360	86,513
	SELF-INSURANCE - GENERAL LIABILITY EXPENSES	1,503,060	1,555,273	2,245,360	2,746,263
	SELF-INSURANCE - GENERAL LIABILITY REV - EXPENSES	544,601	(401,788)	(293,460)	(294,763)
	SELF-INSURANCE - WORKERS COMP LIAB				
	<u>Revenue</u>				
10702	640101 INTEREST ON CASH	33,389	49,790	32,000	58,000
10702	662800 INTERFUND REVENUE	2,710,620	3,475,524	4,000,000	4,100,000
10702	673903 MISC REIMBURSEMENT & REFUNDS	832,097	978,650	500,000	500,000
	SELF-INSURANCE - WORKERS COMP LIAB REVENUE	3,576,106	4,503,964	4,532,000	4,658,000
	<u>Expenses</u>				
10702	720603 WKRS COMP INS	1,010,557	917,392	1,100,000	1,100,000
10702	721000 MED/DENT/LAB SPLY	-	1,418	3,300	1,800
10702	721400 PROF & SPEC SVC	178,209	162,327	387,250	227,250
10702	721403 AUDIT/ACCTG SVCS	190,260	195,127	-	200,000
10702	730700 JUDGMENTS & DAMAGES	2,564,149	2,351,837	2,600,000	2,600,000
10702	750100 OP TRANS OUT - GEN FD	125,000	125,000	125,000	125,000
10702	780100 APPROPRIATION FOR CONTINGENCY	-	-	5,791,546	6,658,672
	SELF-INSUR/ WORKERS COMP LIAB EXPENDITURES	4,068,176	3,753,100	10,007,096	10,912,722
	SELF-INSUR/ NS WORKERS COMP LIAB REV - EXPEND	(492,069)	750,864	(5,475,096)	(6,254,722)
	SELF-INSURANCE - DENTAL LIABILITY				
	<u>Revenue</u>				
10703	640101 INTEREST ON CASH	4,316	4,479	1,800	4,200
10703	662729 EMPL/RETIREE INS PREMIUMS	13,765	17,452	24,000	22,000
10703	662800 INTERFUND REVENUE	806,567	819,374	820,000	820,000
	SELF-INSURANCE - DENTAL LIABILITY REVENUE	824,648	841,305	845,800	846,200
	<u>Expenses</u>				
10703	720601 GENERAL INSURANCE	260,081	266,850	300,000	280,000
10703	721400 PROF & SPEC SVC	657,068	670,146	700,000	700,000

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
10703 730700 JUDGMENTS & DAMAGES	-	-	-	-
10703 780100 APPROPRIATION FOR CONTINGENCY	-	-	405,971	260,312
SELF-INSURANCE - DENTAL LIABILITY EXPENDITURES	917,149	936,996	1,405,971	1,240,312
SELF-INSUR/ DENTAL LIABILITY REV - EXPEND	(92,501)	(95,691)	(560,171)	(394,112)
SELF-INSURANCE - VISION LIABILITY				
<u>Revenue</u>				
10704 640101 INTEREST ON CASH	1,806	2,618	1,400	3,000
10704 662729 EMPLE/RETIREE INS PREMIUMS	2,951	3,255	6,200	4,000
10704 662800 INTERFUND REVENUE	139,199	142,905	145,000	145,000
SELF-INSUR/ VISION LIABILITY REVENUE	143,955	148,778	152,600	152,000
<u>Expenses</u>				
10704 721400 PROF & SPEC SVC	135,581	134,254	150,000	140,000
10704 780100 APPROPRIATION FOR CONTINGENCY	-	-	286,555	364,528
SELF-INSURANCE - VISION LIABILITY EXPENDITURES	135,581	134,254	436,555	504,528
SELF-INSURANCE - VISION LIABILITY REV - EXPEND	8,374	14,524	(283,955)	(352,528)
SELF-INSURANCE - INTERNAL SVC FD AVAILABLE FINANCING SOURCES	6,592,370	6,647,531	14,094,982	15,403,825
SELF-INSURANCE - INTERNAL SVC FD FINANCING USES	6,623,965	6,379,622	14,094,982	15,403,825
<u>Fund Balance</u>				
10701 431201 RETAINED EARNINGS	573,140	171,271	-	-
10702 431202 RETAINED EARNINGS	5,250,549	5,953,953	-	-
10703 431203 RETAINED EARNINGS	641,667	545,977	-	-
10704 431204 RETAINED EARNINGS	325,366	339,890	-	-
CAPITAL INTERNAL SVC FD ENDING RETAINED EARNINGS	6,790,722	7,011,090	-	-

COUNTY OF MADERA
 ENTERPRISE FUND
 FISCAL YEAR ENDING 06/30/2019

0109 FAIRMEAD OLD LANDFILL SITE CLOSURE

The state requires a percentage of the estimated future cost of closure to be funded and retained. No revenue is estimated for the current year, except interest earnings. For fiscal year 2018-19, the entire available fund balance of \$3,169,045 is appropriated for contingency.

		<u>ACTUAL 2015-16</u>	<u>ACTUAL 2016-17</u>	<u>BOARD APPROVED 2017-18</u>	<u>PROPOSED BUDGET 2018-19</u>
0109 FAIRMEAD OLD LANDFILL SITE CLOSURE					
Fund Balance					
10900	491100 F/B UNRES UNDES	<u>3,059,482</u>	<u>3,077,451</u>	<u>3,097,927</u>	<u>3,135,045</u>
	OLD LF SITE CLOSURE BEGINNING FUND BALANCE	<u><u>3,059,482</u></u>	<u><u>3,077,451</u></u>	<u><u>3,097,927</u></u>	<u><u>3,135,045</u></u>
Revenue					
10900	640101 INTEREST ON CASH	<u>17,969</u>	<u>30,014</u>	<u>21,000</u>	<u>34,000</u>
	AD OLD LF SITE CLOSURE REVENUE	<u><u>17,969</u></u>	<u><u>30,014</u></u>	<u><u>21,000</u></u>	<u><u>34,000</u></u>
Expense					
10900	780100 APPROPRIATION FOR CONTINGENCY	<u>-</u>	<u>-</u>	<u>3,118,927</u>	<u>3,169,045</u>
	OLD LF SITE CLOSURE EXPENSES	<u>-</u>	<u>-</u>	<u>3,118,927</u>	<u>3,169,045</u>
	OLD LF SITE CLOSURE REV - EXPENSE	<u><u>17,969</u></u>	<u><u>30,014</u></u>	<u><u>(3,097,927)</u></u>	<u><u>(3,135,045)</u></u>
	OLD LF SITE CLOSURE AVAILABLE FINANCING SOURCES	<u>3,077,451</u>	<u>3,107,465</u>	<u>3,118,927</u>	<u>3,169,045</u>
	OLD LF SITE CLOSURE FINANCING USES	<u>-</u>	<u>-</u>	<u>3,118,927</u>	<u>3,169,045</u>
	OLD LF SITE CLOSURE ENDING FUND BALANCE	<u><u>3,077,451</u></u>	<u><u>3,107,465</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

COUNTY OF MADERA
 ENTERPRISE FUND
 FISCAL YEAR ENDING 06/30/2019

0110 FAIRMEAD NEW LANDFILL SITE CLOSURE

The state requires a percentage of the estimated future cost of closure to be funded and retained. No revenue is estimated for the current year, except interest earnings. For fiscal year 2018-19, the entire available fund balance of \$3,406,452 is appropriated for contingency.

		<u>ACTUAL 2015-16</u>	<u>ACTUAL 2016-17</u>	<u>BOARD APPROVED 2017-18</u>	<u>PROPOSED BUDGET 2018-19</u>
FAIRMEAD NEW LANDFILL SITE CLOSURE					
Fund Balance					
11000	491100 F/B UNRES UNDES	3,280,725	3,299,993	3,322,100	3,371,000
	NEW LF SITE CLOSURE BEGINNING FUND BALANCE	<u>3,280,725</u>	<u>3,299,993</u>	<u>3,322,100</u>	<u>3,371,000</u>
NEW LF SITE CLOSURE					
Revenue					
11000	640101 INTEREST ON CASH	19,268	32,185	21,835	35,452
11000	662100 SANITATION/LANDFILL CHARGES FOR SERVICES	-	1	-	-
	NEW LF SITE CLOSURE REVENUE	<u>19,268</u>	<u>32,186</u>	<u>21,835</u>	<u>35,452</u>
Expense					
11000	740200 BLDGS & IMPROVE	-	-	-	-
11000	740301 EQPT/FURNITURE > \$5000	-	-	-	-
11000	780100 APPROPRIATION FOR CONTINGENCY	-	-	3,343,935	3,406,452
	NEW LF SITE CLOSURE EXPENSES	<u>-</u>	<u>-</u>	<u>3,343,935</u>	<u>3,406,452</u>
	NEW LF SITE CLOSURE REV - EXPENSE	<u>19,268</u>	<u>32,186</u>	<u>(3,322,100)</u>	<u>(3,371,000)</u>
	NEW LF SITE CLOSURE AVAILABLE FINANCING SOURCES	3,299,993	3,332,179	3,343,935	3,406,452
	NEW LF SITE CLOSURE FINANCING USES	<u>-</u>	<u>-</u>	<u>3,343,935</u>	<u>3,406,452</u>
	NEW LF SITE CLOSURE ENDING FUND BALANCE	<u>3,299,993</u>	<u>3,332,179</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

0115 FIRE MITIGATION FEES

This fund is inactive as its source of funding has expired. During fiscal year 2011-12, the General Fund repaid a \$513,066 loan from the fund for fire trucks. In fiscal year 2016-17, this fund was closed out.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
11500 461100 F/B RES ENC	235,000	-	-	-
11500 491100 F/B UNRES UNDES	290,307	527,782	-	-
	<u>525,307</u>	<u>527,782</u>	<u>-</u>	<u>-</u>
MITIGATION FUND ADMIN FUND BALANCE				
Revenue				
11500 640101 INTEREST ON CASH	2,475	793	-	-
11500 662760 FIRE MITIGATION FEE	-	-	-	-
11500 673903 MISC REIMBURSEMENT & REFUNDS	-	-	-	-
	<u>2,475</u>	<u>793</u>	<u>-</u>	<u>-</u>
MITIGATION REVENUE				
Expense				
11500 721300 OFFICE EXPENSE	-	-	-	-
11500 740200 BLDGS & IMPROVE	-	-	-	-
11500 740301 EQUIPMENT/FURNITURE > \$5,000	-	527,195	-	-
11500 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	<u>-</u>	<u>527,195</u>	<u>-</u>	<u>-</u>
MITIGATION EXPENDITURES				
MITIGATION - REV - EXPENDITURES	<u>2,475</u>	<u>(526,402)</u>	<u>-</u>	<u>-</u>
MITIGATION FEES AVAILABLE FINANCING SOURCES	527,782	528,575	-	-
MITIGATION FEES FINANCING USES	<u>-</u>	<u>527,195</u>	<u>-</u>	<u>-</u>
MITIGATION FEES ENDING FUND BALANCE	<u>527,782</u>	<u>1,380</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

0116 COUNTY-WIDE ROAD IMPACT FEES

The County collects a road impact fee from builders and developers. For 2018-19, \$3,416,283 is carried forward from FY 2017-18 and is appropriated for projects within the Road Impact fee program. The remaining available fund balance of \$2,428,249 is appropriated for Contingency.

		ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance					
11600	491100 F/B UNRES UNDES	4,310,562	4,650,447	3,022,575	598,762
	ROAD IMPACT BEGINNING FUND BALANCE	<u>4,310,562</u>	<u>4,650,447</u>	<u>3,022,575</u>	<u>598,762</u>
Revenue					
11600	640101 INTEREST ON CASH	26,452	39,981	25,000	32,000
11600	661705 ROAD IMPACT FEES	313,433	462,748	700,000	1,916,367
	ROAD IMPACT FEE REVENUE	<u>339,885</u>	<u>502,729</u>	<u>725,000</u>	<u>1,948,367</u>
Expense					
11600	721206 REFUND/OVERCHARGES	-	-	-	-
11600	721400 PROFESSIONAL & SPECIALIZED SERVICES	-	2,116,006	3,600,000	118,880
11600	780100 APPROPRIATION FOR CONTINGENCY	-	-	147,575	2,428,249
	ROAD IMPACT FEE EXPENDITURES	<u>-</u>	<u>2,116,006</u>	<u>3,747,575</u>	<u>2,547,129</u>
	ROAD IMPACT FEE REV - EXPEND	<u>339,885</u>	<u>(1,613,277)</u>	<u>(3,022,575)</u>	<u>(598,762)</u>
	ROAD IMPACT AVAILABLE FINANCING SOURCES	4,650,447	5,153,176	3,747,575	2,547,129
	ROAD IMPACT FINANCING USES	<u>-</u>	<u>2,116,006</u>	<u>3,747,575</u>	<u>2,547,129</u>
	ROAD IMPACT ENDING FUND BALANCE	<u>4,650,447</u>	<u>3,037,170</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

0117 STATE ROUTE 41 FINANCE PROGRAM

The balance in this fund represents Federal demonstration funds from the State Route 41 widening/bridge project. For fiscal year 2018-19, the entire available fund balance of \$33,202 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
11700 491100 F/B UNRES UNDES	31,230	31,413	31,556	32,902
41 FINANCE PROGRAM BEGINNING FUND BALANCE	<u>31,230</u>	<u>31,413</u>	<u>31,556</u>	<u>32,902</u>
Revenue				
11700 640101 INTEREST ON CASH	183	306	150	300
41 FINANCE PROGRAM REVENUE	<u>183</u>	<u>306</u>	<u>150</u>	<u>300</u>
Expense				
11700 780100 APPROPRIATION FOR CONTINGENCY	-	-	31,706	33,202
41 FINANCE PROGRAM EXPENDITURES	-	-	31,706	33,202
41 FINANCE PROGRAM REV - EXPEND	<u>183</u>	<u>306</u>	<u>(31,556)</u>	<u>(32,902)</u>
41 FINANCE PROGRAM AVAILABLE FINANCING SOURCES	31,413	31,720	31,706	33,202
41 FINANCE PROGRAM FINANCING USES	<u>-</u>	<u>-</u>	<u>31,706</u>	<u>33,202</u>
ST RTE 41 FINANCE PROGRAM ENDING FUND BALANCE	<u>31,413</u>	<u>31,720</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
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0120 DISTRICT #5 ROADS

This is the only supervisorial road district that had a tax rate prior to passage of Prop 13; and therefore, is the only one that receives tax revenue. The Road Department provides maintenance for District #5 roads. The appropriation for Maintenance – Roads of \$130,000 is an estimate of annual maintenance costs in District #5.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
12000 491100 F/B UNRES UNDES	156,543	198,652	131,738	420,192
BEGINNING FUND BALANCE	<u>156,543</u>	<u>198,652</u>	<u>131,738</u>	<u>420,192</u>
Revenue				
12000 610100 CUR SEC PROP TAX	151,504	156,083	175,128	182,660
12000 610200 CUR UNSECURED PROP TAX	5,665	6,270	4,900	9,640
12000 610300 PRIOR SECURED PROP TAX	(832)	(661)	-	-
12000 610400 PRIOR UNSECURED PROP TAX	185	174	-	-
12000 610600 CUR SUPPLEMENTAL PROP TAX	2,593	2,867	-	1,800
12000 610700 PRIOR SUPPLEMENTAL PROP TAX	7	15	-	-
12000 610904 TIMBER YIELD TAX	82	61	20	80
12000 640101 INTEREST ON CASH	1,397	2,618	1,000	4,000
12000 640103 INTEREST ON PROPERTY TAX COLL	25	104	25	-
12000 652900 ST - H/O PROP TAX RLF	1,483	1,436	1,500	1,384
ROADS REVENUE	<u>162,109</u>	<u>168,968</u>	<u>182,573</u>	<u>199,564</u>
Expense				
12000 720906 MTCE - ROADS	120,000	-	130,000	130,000
12000 721427 PROP TAX ADMIN FEE	-	-	-	-
12000 731401 INTERFUND EXPEND - COST PLAN	-	-	-	-
12000 780100 APPROPRIATION FOR CONTINGENCY	-	-	184,311	489,756
ROADS EXPENDITURES	<u>120,000</u>	<u>-</u>	<u>314,311</u>	<u>619,756</u>
ROADS REV - EXPEND	<u>42,109</u>	<u>168,968</u>	<u>(131,738)</u>	<u>(420,192)</u>
AVAILABLE FINANCING SOURCES	318,652	367,620	314,311	619,756
FINANCING USES	<u>120,000</u>	<u>-</u>	<u>314,311</u>	<u>619,756</u>
ENDING FUND BALANCE	<u>198,652</u>	<u>367,620</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
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0121 STATE ROUTE 41 IMPACT FEE

For fiscal year 2018-19, the projected balance of \$40,454 is appropriated for contingency. In FY 17-18 this account was combined with Fund 0116 County Wide Road Impact Fee, though some expenditure of funds will continue to be tracked within Fund 0121.

		ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance					
12100	491100 F/B UNRES UNDES	39,394	40,251	-	-
	41 IMPACT FEE BEGINNING FUND BALANCE	<u>39,394</u>	<u>40,251</u>	<u>-</u>	<u>-</u>
Revenue					
12100	640101 INTEREST ON CASH	856	75		
12100	661705 ROAD IMPACT FEES	-	-	-	-
	41 IMPACT FEE REVENUE	<u>856</u>	<u>75</u>	<u>-</u>	<u>-</u>
Expense					
12100	721206 REFUND/OVERCHARGES	-	-	-	-
12100	721400 PROFESSIONAL & SPECIALIZED SERVICES	-	-	-	-
12100	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	40,325
	41 IMPACT FEE EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,325</u>
	41 IMPACT FEE REV - EXPEND	<u>856</u>	<u>75</u>	<u>-</u>	<u>(40,325)</u>
	41 IMPACT FEE AVAILABLE FINANCING SOURCES	40,251	40,326	-	-
	41 IMPACT FEE FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,325</u>
	41 IMPACT FEE ENDING FUND BALANCE	<u>40,251</u>	<u>40,326</u>	<u>-</u>	<u>(40,325)</u>

COUNTY OF MADERA
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0124 OPERATION LOST AND FOUND

This fund was created in 2003-04 using private contributions to obtain electronic monitoring devices for the disabled participants of the program and to train a Deputy Sheriff in the devices. For fiscal year 2018-19, \$9,479 is appropriated for Special Department Expenditures. Private contributions will be appropriated when received.

		ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance					
12400	491100 F/B UNRES UNDES	20,145	19,809	1,200	9,479
	LOST & FOUND BEGINNING FUND BALANCE	<u>20,145</u>	<u>19,809</u>	<u>1,200</u>	<u>9,479</u>
Revenue					
12400	640101 INTEREST ON CASH	127	202	-	
12400	673308 PRIVATE CONTRIBUTIONS	4,850	1,830	-	
	LOST & FOUND TRUST REVENUE	<u>4,977</u>	<u>2,032</u>	<u>-</u>	<u>-</u>
Expense					
12400	720800 MTCE - EQUIPMENT	-	-		
12400	721900 SPECIAL DEPT EXP	5,313	561	1,200	9,479
12400	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	LOST & FOUND TRUST EXPENDITURES	<u>5,313</u>	<u>561</u>	<u>1,200</u>	<u>9,479</u>
	LOST & FOUND TRUST REV - EXPEND	<u>(336)</u>	<u>1,471</u>	<u>(1,200)</u>	<u>(9,479)</u>
	LOST & FOUND TRUST AVAILABLE FINANCING SOURCES	25,121	21,841	1,200	9,479
	LOST & FOUND TRUST FINANCING USES	<u>5,313</u>	<u>561</u>	<u>1,200</u>	<u>9,479</u>
	OPERATION LOST & FOUND TRUST ENDING FUND BALANCE	<u>19,809</u>	<u>21,280</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
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0126 FIRE DEPARTMENT TRAINING

This fund is the depository of tuition payments received by Fire Prevention for training classes. For fiscal year 2018-19, the available fund balance of \$4,471 is appropriated for Special Departmental Expense to purchase training equipment and to close out this fund.

		ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance					
12600	491100 F/B UNRES UNDES	36,801	11,195	2,350	4,471
	TRAINING BEGINNING FUND BALANCE	<u>36,801</u>	<u>11,195</u>	<u>2,350</u>	<u>4,471</u>
Revenue					
12600	640101 INTEREST ON CASH	-	-	-	-
12600	662723 SERVICES TO OTHER AGENCIES	-	-	-	-
	TRAINING REVENUE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense					
12600	721900 SPECIAL DEPARTMENTAL EXPENSE	25,606	5,817	2,350	4,471
12600	750100 OP TRANS OUT- GEN FD	-	-	-	-
12600	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	TRAINING EXPENDITURES	<u>25,606</u>	<u>5,817</u>	<u>2,350</u>	<u>4,471</u>
	TRAINING REV - EXPEND	<u>(25,606)</u>	<u>(5,817)</u>	<u>(2,350)</u>	<u>(4,471)</u>
	TRAINING AVAILABLE FINANCING SOURCES	36,801	11,195	2,350	4,471
	TRAINING FINANCING USES	<u>25,606</u>	<u>5,817</u>	<u>2,350</u>	<u>4,471</u>
	TRAINING ENDING FUND BALANCE	<u>11,195</u>	<u>5,378</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
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0127 FOREST RESERVE TITLE III

This fund is the depository for funds received under Title III of the Secure Rural Schools Act. The entire amount available of \$488,011 is appropriated for Professional & Specialized Services in order to obligate funds to carry out projects initiated by the Board.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
12700 491100 F/B UNRES UNDES	551,491	528,914	451,326	484,011
TITLE III BEGINNING FUND BALANCE	<u>551,491</u>	<u>528,914</u>	<u>451,326</u>	<u>484,011</u>
Revenue				
12700 640101 INTEREST ON CASH	3,123	4,882	3,400	4,000
12700 655500 FED - FOREST RES REV	35,911	-	-	-
TITLE III REVENUE	<u>39,034</u>	<u>4,882</u>	<u>3,400</u>	<u>4,000</u>
Expense				
12700 721300 OFFICE EXPENSE	1,099	-	-	-
12700 721400 PROF & SPEC SVC	60,511	49,676	454,726	488,011
12700 721900 SPECIAL DEPARTMENTAL EXPENSE	-	5,598	-	-
12700 750100 OP TRANS OUT - GEN FD	-	-	-	-
12700 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
TITLE III EXPENDITURES	<u>61,610</u>	<u>55,274</u>	<u>454,726</u>	<u>488,011</u>
TITLE III REV - EXPEND	<u>(22,576)</u>	<u>(50,393)</u>	<u>(451,326)</u>	<u>(484,011)</u>
TITLE III AVAILABLE FINANCING SOURCES	590,524	533,796	454,726	488,011
TITLE III FINANCING USES	<u>61,610</u>	<u>55,274</u>	<u>454,726</u>	<u>488,011</u>
FOREST RESERVE TITLE III ENDING FUND BALANCE	<u>528,914</u>	<u>478,522</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
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0139 STRONG MOTION INSTRUMENTATION FEES 5%

The Strong Motion Fee is a state mandated fee that jurisdictions must collect on issued permits. The building division retains 5% for administrative costs and training for staff and the remainder is remitted to the State. For fiscal year 2018-19, \$18,000 is appropriated to remit to the State; \$900 is appropriated for training/travel, and the remaining available balance of \$384 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
FUND BALANCE				
13900 491100 F/B UNRES UNDES	3,821	598	921	1,284
STRONG MOTION INSTMTN FEES 5%	<u>3,821</u>	<u>598</u>	<u>921</u>	<u>1,284</u>
Revenue				
13900 640101 INTEREST ON CASH	19	2	-	-
13900 660212	-	77	-	-
13900 660807 STRONG MOTION INST FEES 95%	967	605	12,800	18,000
MOTION INST FEES 5% REVENUE	<u>986</u>	<u>684</u>	<u>12,800</u>	<u>18,000</u>
Expense				
13900 721480 STRONG MOTION INSTR FEE STATE	4,209	-	12,800	18,000
13900 722000 TRANSPORTATION/TRAVEL	-	-	600	900
13900 780100 APPROPRIATION FOR CONTINGENCY	-	-	321	384
MOTION INST FEES 5% EXPENDITURES	<u>4,209</u>	<u>-</u>	<u>13,721</u>	<u>19,284</u>
STRONG MOTION INSTMTN FEES 5% REV - EXPEND	<u>(3,223)</u>	<u>684</u>	<u>(921)</u>	<u>(1,284)</u>
MOTION INSTMTN FEES 5% AVAILABLE FINANCING SOURCES	4,807	1,282	13,721	19,284
MOTION INSTMTN FEES 5% FINANCING USES	<u>4,209</u>	<u>-</u>	<u>13,721</u>	<u>19,284</u>
MOTION INSTMTN FEES 5% ENDING FUND BALANCE	<u>598</u>	<u>1,282</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
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1031 TOBACCO SECURITIZATION POOL

This fund holds Tobacco Securitization Funds designated for past and current capital projects and were repaid to the fund in the County Treasury. These funds are in addition to funds previously held outside the County Treasury in Fund 0103 . In fiscal year 2013-14, \$70,721.08 was approved by the Board of Supervisors to be utilized for costs associated with the Road 28 Campus Master Plan, and \$78,921 was approved to be used to partially fund the Government Center - Third Floor Tenant Improvements. In fiscal year 2015-16, this fund was closed out.

		ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
TOBACCO SECURITIZATION POOL					
Fund Balance					
10310	491100 F/B UNRES UNDES	160	-	-	-
	POOL BEGINNING FUND BALANCE	<u>160</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOBACCO SECURITIZATION POOL					
Revenue					
10310	640101 INTEREST ON CASH	(160)	-	-	-
	SECURITIZATION POOL REVENUE	<u>(160)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense					
10310	750100 OPERATING TRANSFERS OUT	-	-	-	-
10310	750121 OPERATING TRANSFERS OUT - CAPITAL PROJECT	-	-	-	-
10310	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	SECURITIZATION POOL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	SECURITIZATION POOL REV - EXPEND	<u>(160)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	POOL AVAILABLE FINANCING SOURCES	-	-	-	-
	POOL FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOBACCO SECURITIZATION POOL ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

1035 TOBACCO SECURITIZATION FINANCING PHASE II NONPOOL

This fund accounts for the second securitization of the County's future stream of payments from the Tobacco litigation settlement.

On April 19, 2006, the County securitized a second portion of its future stream of payments resulting from the Tobacco litigation settlement, from which the County received the net amount of \$7,680,600.47. During fiscal year 2006-07, the Board approved a loan of \$794,000 from this fund to the Ahwahnee Hills Park Project (7145) to cash flow the grant funding. Ahawnee project fund repaid \$416,225 of the loan during 2008-09. In 2011-12, the fund provided an additional cash flow loan in the amount of \$43,225. The project fund received grant reimbursements enabling it to repay the \$421,030 balance of the loan during fiscal year 2013-14, which was deposited in the Tobacco Securitization Financing Phase II Pool fund (1036).

During fiscal year 2007-08, this fund contributed \$2,783,950 to the General Fund to purchase 33 acres of land at Avenue 14 ½ and Road 28. The fund is to be reimbursed from the Public Facility Fees – General Government Fund.

During fiscal year 2008-09, this fund loaned \$578,105.88 to the General Fund to repay the Mental Health Realignment Trust for over-reimbursement of the General Fund from realignment funds in prior years. The General Fund repaid the loan in fiscal year 2011-12, and is reflected in the fund balance for 2014-15 as funds were transferred from Fund 1036 during the 2013-14 fiscal year to reflect the available proceeds from the 2006 settlement.

Fund 1036 will also receive partial repayments from Paleontology Museum project on loans to the project from Fund 1035. In fiscal year 2014-15, the entire available balance was transferred to the Jail Kitchen project, and this fund was closed out.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
FUND BALANCE				
10350 491100 F/B UNRES UNDES	-	-	-	-
PHASE II NON-POOL BEGINNING FUND BALANCE	-	-	-	-
Revenue				
10350 640101 INTEREST ON CASH	-	-	-	-
10350 640110 INVESTMENT INTEREST	-	-	-	-
PHASE II NON-POOL REVENUE	-	-	-	-
Expense				
10350 750121 OP TRANS OUT - CAP PROJECT	-	-	-	-
10350 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
PHASE II NON-POOL EXPENDITURES	-	-	-	-
PHASE II NON-POOL REV - EXPEND	-	-	-	-
PHASE II AVAILABLE FINANCING SOURCES	-	-	-	-
PHASE II FINANCING USES	-	-	-	-
PHASE II ENDING FUND BALANCE	-	-	-	-

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1036 TOBACCO FINANCING PHASE II POOL FUND

This fund holds Tobacco Securitization Phase II Funds designated for past capital projects and were repaid to the fund in the County Treasury. These funds are in addition to funds that were previously held outside the County Treasury in Fund 1035. In FY 2016-17, a loan payback of \$90,000 was received from the grant retention funds of the Oak Acorn Project. In FY 2017-18, \$440,000 was transferred to the Hall of Justice Capital Project Org 12896 and \$97,500 as a cash flow loan to pay early termination fees of Madera County Contract No. 9626-C-2012 for the Health and Social Services Complex Capital Project. The total available beginning fund balance for FY 2018-19 of \$45,308 is recommended appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
10360 491100 F/B UNRES UNDES	586,433	481,842	442,030	45,308
TOBACCO FINANCING PHASE II POOL FUND BEGINNING FUND BALANCE	<u>586,433</u>	<u>481,842</u>	<u>442,030</u>	<u>45,308</u>
Revenue				
10360 640101 INTEREST ON CASH	2,990	4,783	3,200	547
10360 680200 OP TRANS IN	-	-	-	-
10360 680355 LOAN TOBACCO FINANCING PHASE II	-	94,411	-	-
10360 680500 LOAN REPAID	55,984	-	-	-
TOBACCO FINANCING PHASE II POOL FUND REVENUE	<u>58,974</u>	<u>99,194</u>	<u>3,200</u>	<u>547</u>
Expense				
10360 750100 OP TRANS OUT-GEN FD	-	-	-	-
10360 750121 OP TRANS OUT-CAP PROJECT	163,565	-	440,000	-
10360 780100 APPROPRIATION FOR CONTINGENCY	-	-	5,230	45,855
10360 790500 CASH FLOW LOAN	-	-	-	-
TOBACCO FINANCING PHASE II POOL FUND EXPENDITURES	<u>163,565</u>	<u>-</u>	<u>445,230</u>	<u>45,855</u>
TOBACCO FINANCING PHASE II POOL FUND REV - EXPEND	<u>(104,591)</u>	<u>99,194</u>	<u>(442,030)</u>	<u>(45,308)</u>
PHASE II POOL FUND AVAILABLE FINANCING SOURCES	645,407	581,036	445,230	45,855
PHASE II POOL FUND FINANCING USES	163,565	-	445,230	45,855
TOBACCO FINANCING PHASE II POOL FUND ENDING FUND BALANCE	<u>481,842</u>	<u>581,036</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
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1286 CAPITAL PROJECT - HEALTH BUILDING FUND

This fund represents the unused portion of funds available to construct a new Public Health building. In fiscal year 2016-17, most of the balance of this fund was used to fund the ongoing cost of the health building project with the rest of Fund closed out in fiscal year 2017-18.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
12860 491100 F/B UNRES UNDES	146,567	125,128	-	-
PROJ - HEALTH BLDG FUND BEGINNING FUND BALANCE	<u>146,567</u>	<u>125,128</u>	<u>-</u>	<u>-</u>
Revenue				
12860 640101 INTEREST ON CASH	823	844	-	-
PROJ - HEALTH BLDG FUND REVENUE	<u>823</u>	<u>844</u>	<u>-</u>	<u>-</u>
Expense				
12860 750121 OPERATING TRANSFERS OUT - CAP PROJECT	22,261	113,226	-	-
12860 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
PROJ - HEALTH BLDG FUND REVENUE EXPENDITURES	<u>22,261</u>	<u>113,226</u>	<u>-</u>	<u>-</u>
PROJ - HEALTH BLDG FUND REVENUE - EXPEND	<u>(21,439)</u>	<u>(112,382)</u>	<u>-</u>	<u>-</u>
HEALTH BLDG FUND AVAILABLE FINANCING SOURCES	147,389	125,973	-	-
HEALTH BLDG FUND FINANCING USES	<u>22,261</u>	<u>113,226</u>	<u>-</u>	<u>-</u>
HEALTH BLDG FUND ENDING FUND BALANCE	<u>125,128</u>	<u>12,747</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
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1301 MENTAL HEALTH ALCOHOL ABUSE EDUCATION & PREVENTION FUND

A portion of certain state fines must be allocated for alcohol abuse education and prevention. To date, there have been no expenditures. For 2018-19, the available fund balance of \$254,229 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
13010 491100 F/B UNRES UNDES	165,617	189,465	206,885	233,354
ABUSE EDUC/PREV BEGINNING FUND BALANCE	<u>165,617</u>	<u>189,465</u>	<u>206,885</u>	<u>233,354</u>
Revenue				
13010 630204 CRIMINAL FINES	22,747	21,681	18,828	18,300
13010 640101 INTEREST ON CASH	1,101	1,951	1,429	2,575
BHS CO ALC ABUSE EDUC/PREV REVENUE	<u>23,848</u>	<u>23,632</u>	<u>20,257</u>	<u>20,875</u>
Expense				
13010 750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	-	-	-
13010 780100 APPROPRIATION FOR CONTINGENCY	-	-	227,142	254,229
ALC ABUSE EDUC/PREV EXPENDITURES	<u>-</u>	<u>-</u>	<u>227,142</u>	<u>254,229</u>
ALC ABUSE EDUC/PREV REV - EXPEND	<u>23,848</u>	<u>23,632</u>	<u>(206,885)</u>	<u>(233,354)</u>
ABUSE EDUC/PREV AVAILABLE FINANCING SOURCES	189,465	213,098	227,142	254,229
ABUSE EDUC/PREV FINANCING USES	<u>-</u>	<u>-</u>	<u>227,142</u>	<u>254,229</u>
MH CO ALC ABUSE EDUC/PREV ENDING FUND BALANCE	<u>189,465</u>	<u>213,098</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
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1302 MENTAL HEALTH ALCOHOL PROGRAM 1463.16

A portion of certain state fines must be allocated for this purpose. Funds are transferred to the General Fund as needed for a County match for the Alcohol and Perinatal Treatment program in the Behavioral Health budget. The transfer amount budgeted for 2018-19 is \$14,000. The remaining available balance of \$212,376 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
13020 491100 F/B UNRES UNDES	131,306	158,375	174,868	200,201
MH CO ALC PROG PC 1463.16 BEGINNING FUND BALANCE	<u>131,306</u>	<u>158,375</u>	<u>174,868</u>	<u>200,201</u>
Revenue				
13020 630204 CRIMINAL FINES	26,218	28,531	24,134	23,875
13020 640101 INTEREST ON CASH	850	1,679	1,199	2,300
COHOL PROG PC1463.16 REVENUE	<u>27,069</u>	<u>30,210</u>	<u>25,333</u>	<u>26,175</u>
Expense				
13020 750100 OP TRANS OUT - GEN FD	-	-	-	14,000
13020 780100 APPROPRIATION FOR CONTINGENCY	-	-	200,201	212,376
COHOL PROG PC1463.16 EXPENDITURES	<u>-</u>	<u>-</u>	<u>200,201</u>	<u>226,376</u>
COHOL PROG PC1463.16 REV - EXPEND	<u>27,069</u>	<u>30,210</u>	<u>(174,868)</u>	<u>(200,201)</u>
MH CO ALC PROG PC 1463.16 AVAILABLE FINANCING SOURCES	158,375	188,585	200,201	226,376
MH CO ALC PROG PC 1463.16 FINANCING USES	<u>-</u>	<u>-</u>	<u>200,201</u>	<u>226,376</u>
MH CO ALC ENDING FUND BALANCE	<u>158,375</u>	<u>188,585</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1303 MENTAL HEALTH DRUG EDUCATION H&S CODE 11372.7

A portion of DUI and controlled substance fines must be allocated for drug and alcohol education. For 2018-19, the available fund balance of \$29,234 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
13030 491100 F/B UNRES UNDES	8,841	13,407	16,963	24,109
BEGINNING FUND BALANCE	<u>8,841</u>	<u>13,407</u>	<u>16,963</u>	<u>24,109</u>
Revenue				
13030 630203 CONTROLLED SUBSTANCE FINES	162	311	200	80
13030 630204 CRIMINAL FINES	4,336	5,318	4,552	4,800
13030 640101 INTEREST ON CASH	68	222	100	245
DRUG EDUC H&S 11372.7 REVENUE	<u>4,566</u>	<u>5,850</u>	<u>4,852</u>	<u>5,125</u>
Expense				
13030 750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	-	-	-
13030 780100 APPROPRIATION FOR CONTINGENCY	-	-	21,815	29,234
DRUG EDUC H&S 11372.7 EXPENDITURES	<u>-</u>	<u>-</u>	<u>21,815</u>	<u>29,234</u>
DRUG EDUC H&S 11372.7 REV - EXPEND	<u>4,566</u>	<u>5,850</u>	<u>(16,963)</u>	<u>(24,109)</u>
DRUG EDUC H&S 11372.7 AVAILABLE FINANCING SOURCES	13,407	19,257	21,815	29,234
DRUG EDUC H&S 11372.7 FINANCING USES	<u>-</u>	<u>-</u>	<u>21,815</u>	<u>29,234</u>
DRUG EDUC H&S 11372.7 ENDING FUND BALANCE	<u>13,407</u>	<u>19,257</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1310 HEALTH COUNTY AIDS EDUCATION

Fines are levied by the court as a result of violations and convictions involving drug use or sexual crimes. These fines are allocated to Public Health for the purpose of AIDS education and testing. For FY 2018-19: \$1,000 for medical and dental supplies for HIV clients treated at Public Health, \$10,000 is appropriated to Operating Transfer Out to offset 10% of the salaries and benefits for the Program Manager dedicated to providing oversight to the HIV/AIDS services. The remaining projected balance of \$19,279 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
13100 491100 F/B UNRES UNDES	61,011	37,262	13,405	29,491
BEGINNING FUND BALANCE	<u>61,011</u>	<u>37,262</u>	<u>13,405</u>	<u>29,491</u>
Revenue				
13100 630204 CRIMINAL FINES	898	682	850	338
13100 640101 INTEREST ON CASH	353	398	300	450
FEE REVENUE	<u>1,251</u>	<u>1,080</u>	<u>1,150</u>	<u>788</u>
Expense				
13100 721000 MEDICAL AND DENTAL SUPPLIES	-	-	-	1,000
13100 750100 OPERATING TRANSFERS OUT	25,000	-	10,000	10,000
13100 780100 APPROPRIATION FOR CONTINGENCY	-	-	4,555	19,279
IDS EDUC FEE EXPENDITURES	<u>25,000</u>	<u>-</u>	<u>14,555</u>	<u>30,279</u>
IDS EDUC FEE REV - EXPEND	<u>(23,749)</u>	<u>1,080</u>	<u>(13,405)</u>	<u>(29,491)</u>
AVAILABLE FINANCING SOURCES	62,262	38,341	14,555	30,279
FINANCING USES	<u>25,000</u>	<u>-</u>	<u>14,555</u>	<u>30,279</u>
ENDING FUND BALANCE	<u>37,262</u>	<u>38,341</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1311 HEALTH CHILD SAFETY SEATS

The courts can levy a vehicle code fine for failure to use a child safety seat. These fines are allocated in this fund for the purpose of providing child safety seats to qualifying households. For FY 2018-19, \$540 is appropriated to Professional and Specialized to pay for the cost of recertification for up to 4 staff at \$50 per year, and initial certification for up to four staff at \$85 per year; \$650 is appropriated for Rent/Lease of County Vehicle for mileage relating to certification training, and monthly coalition meetings and events; \$3,000 is appropriated to Special Departmental Expense for the purchase of child safety seats; \$1130 is appropriated to Transportation/Travel/Education expenses relating of the certification training, meetings, and events including \$380 for meals reimbursement, \$350 for private mileage reimbursement, and \$400 to attend the Annual Childhood Injury Prevention Conference. The remaining projected balance of \$66,743 is appropriated for contingency.

		ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance					
13110	491100 F/B UNRES UNDES	60,275	62,728	66,544	68,056
	SAFETY SEATS BEGINNING FUND BALANCE	<u>60,275</u>	<u>62,728</u>	<u>66,544</u>	<u>68,056</u>
Revenue					
13110	630100 VEHICLE CODE FINES	4,534	4,660	5,400	3,207
13110	640101 INTEREST ON CASH	362	631	585	800
	SAFETY SEATS REVENUE	<u>4,896</u>	<u>5,292</u>	<u>5,985</u>	<u>4,007</u>
Expense					
13110	721400 PROFESSIONAL AND SPECIALIZED SERVICES	1,100	-	450	540
13110	721601 RENT/LEASE COUNTY VEHICLE	-	-	120	650
13110	721900 SPECIAL DEPARTMENTAL EXPENSE	1,294	964	4,820	3,000
13110	722000 TRANSPORTATION/TRAVEL/EDUCATION	50	-	290	1,130
13110	750100 OP TRANS OUT - GEN FD	-	-	-	-
13110	780100 APPROPRIATION FOR CONTINGENCY	-	-	66,849	66,743
	SAFETY SEATS EXPENDITURES	<u>2,444</u>	<u>964</u>	<u>72,529</u>	<u>72,063</u>
	SAFETY SEATS REV - EXPEND	<u>2,452</u>	<u>4,327</u>	<u>(66,544)</u>	<u>(68,056)</u>
	SAFETY SEATS AVAILABLE FINANCING SOURCES	65,171	68,019	72,529	72,063
	SAFETY SEATS FINANCING USES	<u>2,444</u>	<u>964</u>	<u>72,529</u>	<u>72,063</u>
	SAFETY SEATS ENDING FUND BALANCE	<u>62,728</u>	<u>67,055</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1312 HEALTH EMERGENCY SERVICES

A portion of the \$7 penalty assessment for every \$10 of fines is allocated for this purpose. The Public Health Department authorizes payments from this fund for physicians and hospitals providing emergency services to indigents. For 2018-19, appropriations totaling \$280,000 in this fund will cover Health Department expenses, including payments to emergency service providers, ambulance dispatch services, and administrative reimbursement. The remaining projected balance of \$32,766 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
13120 491100 F/B UNRES UNDES	295,267	177,461	35,742	150,766
HLTH EMERGENCY SERVICES BEGINNING FUND BALANCE	<u>295,267</u>	<u>177,461</u>	<u>35,742</u>	<u>150,766</u>
Revenue				
13120 630204 CRIMINAL FINES	163,571	166,664	160,000	160,000
13120 630209 PARKING FINES	4,172	5,938	-	-
13120 640101 INTEREST ON CASH	1,188	1,658	1,200	2,000
HLTH EMERGENCY SERVICES REVENUE	<u>168,931</u>	<u>174,260</u>	<u>161,200</u>	<u>162,000</u>
Expense				
13120 720305 MICROWAVE RADIO SERVICES	62,204	-	-	-
13120 721306 EQPT < FA LIMIT	14,605	-	-	-
13120 721400 PROF & SPEC SVC	209,929	166,557	180,000	180,000
13120 750100 OP TRANS OUT - GEN FD	-	-	15,600	100,000
13120 780100 APPROPRIATION FOR CONTINGENCY	-	-	1,342	32,766
HLTH EMERGENCY SERVICES EXPENSE	<u>286,737</u>	<u>166,557</u>	<u>196,942</u>	<u>312,766</u>
EMERGENCY SERVICES REV - EXPEND	<u>(117,806)</u>	<u>7,702</u>	<u>(35,742)</u>	<u>(150,766)</u>
AVAILABLE FINANCING SOURCES	464,198	351,721	196,942	312,766
FINANCING USES	<u>286,737</u>	<u>166,557</u>	<u>196,942</u>	<u>312,766</u>
ENDING FUND BALANCE	<u>177,461</u>	<u>185,164</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1313 HEALTH VITAL RECORDS IMPROVEMENT PROGRAM

A portion of Health Recording Fees is allocated to this fund. The Health Department expends the funds as eligible projects occur. For fiscal year 2018-19, appropriations totaling \$11,291 in this fund will cover the Vital Records operations including supplies, travel, and special departmental expense. The remaining available fund balance of \$89,191 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
13130 491100 F/B UNRES UNDES	91,589	94,839	90,849	92,807
VITAL RCD IMPROV PROG BEGINNING FUND BALANCE	91,589	94,839	90,849	92,807
Revenue				
13130 640101 INTEREST ON CASH	2,054	905	800	800
13130 661602 HEALTH RECORDING FEES	6,118	7,502	6,818	6,875
VITAL RCD IMRPOV PROG REVENUE	8,172	8,407	7,618	7,675
Expenses				
13130 720300 COMMUNICATION SERVICES	58	943	1,000	1,316
13130 721300 OFFICE SUPPLIES	565	192	700	775
13130 721306 EQPT < FA LIMIT	666	2,592	-	-
13130 721308 COMPUTER SUPPLIES	155	-	-	-
13130 721400 PROFESSIONAL & SPECIALIZED	(59)	352	-	-
13130 721407 DATA PROCESSING - IT SUPPORT	205	50	-	-
13130 721426 SOFTWARE MAINTENANCE	1,127	-	750	2,000
13130 721601 RENTS/LEASES CO VEHICLE	187	438	750	800
13130 721602 RENTS/LEASES EQPMT (COPIERS)	66	780	1,000	1,025
13130 721900 SPECIAL DEPARTMENTAL EXPENSE	1,604	3,916	3,800	4,000
13130 722000 TRANSPORTATION & TRAVEL	266	255	250	1,375
13130 770100 INTRAFUND TRANSFER	81	292	-	-
13130 708001 APPROPRIATION FOR CONTINGENCY	-	-	90,217	89,191
VITAL RCD IMPROV PROG EXPENSE	4,921	9,811	98,467	100,482
VITAL RCD IMRPOV PROG REV - EXPEND	3,251	(1,404)	(90,849)	(92,807)
VITAL RCD IMPROV PROG AVAILABLE FINANCING SOURCES	99,761	103,246	98,467	100,482
VITAL RCD IMPROV PROG FINANCING USES	4,921	9,811	98,467	100,482
VITAL RCD IMPROV PROG ENDING FUND BALANCE	94,839	93,435	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1320 CRIMINAL JUSTICE FACILITY

A portion of the \$7 penalty assessment for every \$10 of fines is allocated for this purpose. In fiscal year 2000-01, this fund loaned the General Fund \$250,000 to help cash flow the Chowchilla Library Project. During fiscal year 2011-12, the General Fund made the final repayment on this loan. In the 2014-15 fiscal year, \$330,000 was appropriated as a transfer to the General Fund for ongoing projects, and \$400,000 was appropriated as a transfer to Capital Projects as a portion of the required cash match for the County's Phase III-Jail Expansion funding application (SB 1022), as previously approved by the Board of Supervisors. However, the County did not receive funding for Phase III; therefore, the appropriation was used to offset costs associated with the County's Phase II Jail Expansion (Jail Kitchen) as approved by the Board in December 2014. In fiscal year 2015-16, \$46,170 was used for a new high-efficiency chiller at the Sheriff's facility on Road 28, and \$87,307 was used for security upgrades at the Jail. In fiscal years 2016-17 and 2017-18, \$360,000 was transferred to the General Fund for ongoing projects. In fiscal year 2018-19, \$360,000 is appropriated as a transfer to the General Fund and the remaining balance of \$265,435 is appropriated for contingency.

		ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance					
13200	491100 F/B UNRES UNDES	443,509	143,233	320,237	377,385
	JUSTICE FACILITY BEGINNING FUND BALANCE	<u>443,509</u>	<u>143,233</u>	<u>320,237</u>	<u>377,385</u>
Revenue					
13200	630204 CRIMINAL FINES	329,582	328,156	350,000	245,000
13200	630209 PARKING FINES	10,429	14,844	-	-
13200	640101 INTEREST ON CASH	3,190	3,602	-	3,050
13200	661601 CLERK RECORDING FEES	-	-	-	-
13200	680524 REPAID CASH FLOW LOAN	-	355,905	-	-
	JUSTICE FACILITY REVENUE	<u>343,201</u>	<u>702,508</u>	<u>350,000</u>	<u>248,050</u>
Expense					
13200	750100 OP TRANS OUT - GEN FD	634,477	360,000	510,000	360,000
13200	750121 OP TRANS OUT - CAP PROJECT	-	-	-	-
13200	780100 APPROPRIATION FOR CONTINGENCY	-	-	160,237	265,435
13200	790500 CASH FLOW LOAN	-	-	-	-
	JUSTICE FACILITY EXPENDITURES	<u>634,477</u>	<u>360,000</u>	<u>670,237</u>	<u>625,435</u>
	JUSTICE FACILITY REV - EXPEND	<u>(291,276)</u>	<u>342,508</u>	<u>(320,237)</u>	<u>(377,385)</u>
	JUSTICE FACILITY AVAILABLE FINANCING SOURCES	786,710	845,741	670,237	625,435
	JUSTICE FACILITY FINANCING USES	<u>634,477</u>	<u>360,000</u>	<u>670,237</u>	<u>625,435</u>
	JUSTICE FACILITY ENDING FUND BALANCE	<u>152,233</u>	<u>485,741</u>	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1321 COUNTY RAILROAD EDUCATION

Beginning in 2002-03, a portion of state fines must be allocated for this purpose. The allocation is limited, and that has precluded any expenditure to date. For 2018-19, the entire available fund balance of \$14,110 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
13210 491100 F/B UNRES UNDES	12,100	13,022	13,541	13,819
EDUCATION BEGINNING FUND BALANCE	<u>12,100</u>	<u>13,022</u>	<u>13,541</u>	<u>13,819</u>
Revenue				
13210 630204 CRIMINAL FINES	848	443	600	156
13210 640101 INTEREST ON CASH	74	130	100	135
EDUCATION REVENUE	<u>922</u>	<u>573</u>	<u>700</u>	<u>291</u>
Expense				
13210 780100 APPROPRIATION FOR CONTINGENCY	-	-	14,241	14,110
EDUCATION EXPENDITURES	-	-	14,241	14,110
EDUCATION REV - EXPEND	<u>922</u>	<u>573</u>	<u>(13,541)</u>	<u>(13,819)</u>
EDUCATION AVAILABLE FINANCING SOURCES	13,022	13,595	14,241	14,110
EDUCATION FINANCING USES	-	-	14,241	14,110
CO RAILRO ENDING FUND BALANCE	<u>13,022</u>	<u>13,595</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1325 SHERIFF CIVIL FEES GOV CODE 26731

A fee of \$5 for every civil paper served must be set aside for acquisition or maintenance of equipment/furnishings (95%) and administration expenditures (5%) incurred by Sheriff-Civil. For 2018-19, \$15,000 is appropriated for equipment and the remaining \$87,915 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
13250 491100 F/B UNRES UNDES	31,433	56,650	12,000	79,991
SHERIFF CIVIL FEES BEGINNING FUND BALANCE	<u>31,433</u>	<u>56,650</u>	<u>12,000</u>	<u>79,991</u>
Revenue				
13250 640101 INTEREST ON CASH	251	639	-	804
13250 661101 SHERIFF CIV PROC SVC	27,794	25,840	-	22,120
SHERIFF CIVIL FEES GC 26731 REVENUE	<u>28,045</u>	<u>26,479</u>	<u>-</u>	<u>22,924</u>
Expense				
13250 721306 EQPT<FA LIMIT	-	-	-	-
13250 721900 SPECIAL DEPARTMENTAL EXPENSE	1,328	8,665	-	15,000
13250 740301 EQPT/FURNITURE>\$5000	1,500	-	12,000	-
13250 750100 OP TRANS OUT - GEN FD	-	-	-	-
13250 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	87,915
SHERIFF CIVIL FEES GC 26731 EXPENDITURES	<u>2,828</u>	<u>8,665</u>	<u>12,000</u>	<u>102,915</u>
SHERIFF CIVIL FEES GC 26731 REV - EXPENDITURES	<u>25,217</u>	<u>17,814</u>	<u>(12,000)</u>	<u>(79,991)</u>
SHERIFF CIVIL FEES GC 26731 AVAILABLE FINANCING SOURCES	59,478	83,129	12,000	102,915
SHERIFF CIVIL FEES GC 26731 FINANCING USES	<u>2,828</u>	<u>8,665</u>	<u>12,000</u>	<u>102,915</u>
SHERIFF CIVIL FEES ENDING FUND BALANCE	<u>56,650</u>	<u>74,464</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1331 DOMESTIC VIOLENCE

This program is funded by marriage license fees collected by County Clerk/Recorder. The County Board of Supervisors designated the Community Action Partnership of Madera County as the program administrator. The fund reimburses CAPMC on a quarterly basis for providing domestic violence programs in accordance with Welfare & Institutions Code (WIC) 18294. For 2018-19, the complete balance of \$38,900 is appropriated for Professional and Specialized Services.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
13310 491100 F/B UNRES UNDES	-	(2)	1,250	815
DOMESTIC VIOLENCE BEGINNING FUND BALANCE	-	(2)	1,250	815
Revenue				
13310 640101 INTEREST ON CASH	45	74	50	85
13310 661601 CLERK RECORDING FEES	31,535	38,146	38,000	38,000
13310 661603 RECORDER RECORDING FEES	51	-	-	-
DOMESTIC VIOLENCE PROGRAMS REVENUE	31,631	38,220	38,050	38,085
Expense				
13310 721400 PROF & SPEC SVC	31,633	38,218	39,000	38,900
13310 780100 APPROPRIATION FOR CONTINGENCY	-	-	300	-
DOMESTIC VIOLENCE PROGRAMS EXPENDITURES	31,633	38,218	39,300	38,900
DOMESTIC VIOLENCE PROGRAMS REV - EXPEND	(2)	2	(1,250)	(815)
DOMESTIC VIOLENCE AVAILABLE FINANCING SOURCES	31,631	38,218	39,300	38,900
DOMESTIC VIOLENCE FINANCING USES	31,633	38,218	39,300	38,900
DOMESTIC VIOLENCE ENDING FUND BALANCE	(2)	-	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1340 PLANNING – COMMUNICATION TOWER FEES

As communication towers are installed, the installing companies are required to deposit funds the county may use to remove abandoned towers. In 2015-16, \$21,000 was transferred to the Planning budget for special projects. In 2017-18, the entire fund balance of \$10,972 was appropriated for contingency. In 2018-19, the entire fund balance of \$11,245 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
13400 491100 F/B UNRES UNDES	44,680	10,887	10,937	11,122
	<u>44,680</u>	<u>10,887</u>	<u>10,937</u>	<u>11,122</u>
Revenue				
13400 640101 INTEREST ON CASH	207	106	35	123
COMM TOWER FEE REVENUE	<u>207</u>	<u>106</u>	<u>35</u>	<u>123</u>
Expense				
13400 721300 OFFICE EXPENSE	-	-	-	-
13400 750100 OP TRANS OUT - GEN FUND	34,000	-	-	-
13400 780100 APPROPRIATION FOR CONTINGENCY	-	-	10,972	11,245
COMM TOWER FEE EXPENDITURES	<u>34,000</u>	<u>-</u>	<u>10,972</u>	<u>11,245</u>
COMM TOWER FEE REV - EXPEND	<u>(33,793)</u>	<u>106</u>	<u>(10,937)</u>	<u>(11,122)</u>
COMM TOWER FEE AVAILABLE FINANCING SOURCES	44,887	10,993	10,972	11,245
COMM TOWER FEE FINANCING USES	<u>34,000</u>	<u>-</u>	<u>10,972</u>	<u>11,245</u>
COMM TOWER FEE ENDING FUND BALANCE	<u>10,887</u>	<u>10,993</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1345 RECORDER MICROGRAPHICS

The additional \$1 recording fee must be set aside to be used solely for micrographics. For 2018-19, an operating transfer out of \$15,000 is based on estimated revenue to the General Fund. The remaining available fund balance of \$137,574 is appropriated for contingency.

	<u>ACTUAL 2015-16</u>	<u>ACTUAL 2016-17</u>	<u>BOARD APPROVED 2017-18</u>	<u>PROPOSED BUDGET 2018-19</u>
Fund Balance				
13450 491100 F/B UNRES UNDES	90,147	91,888	104,677	122,480
MICROGRAPHICS BEGINNING FUND BALANCE	<u>90,147</u>	<u>91,888</u>	<u>104,677</u>	<u>122,480</u>
Revenue				
13450 640101 INTEREST ON CASH	593	1,072	350	1,364
13450 661601 CLERK RECORDING FEES	-	135	-	-
13450 661603 RECDR RECORDING FEES	28,530	30,389	28,000	28,730
MICROGRAPHICS REVENUE	<u>29,123</u>	<u>31,596</u>	<u>28,350</u>	<u>30,094</u>
Expense				
13450 750100 OP TRANS OUT - GEN FD	27,382	14,819	15,000	15,000
13450 780100 APPROPRIATION FOR CONTINGENCY	-	-	118,027	137,574
MICROGRAPHICS EXPENDITURES	<u>27,382</u>	<u>14,819</u>	<u>133,027</u>	<u>152,574</u>
MICROGRAPHICS REV - EXPEND	<u>1,741</u>	<u>16,777</u>	<u>(104,677)</u>	<u>(122,480)</u>
MICROGRAPHICS AVAILABLE FINANCING SOURCES	119,270	123,484	133,027	152,574
MICROGRAPHICS FINANCING USES	<u>27,382</u>	<u>14,819</u>	<u>133,027</u>	<u>152,574</u>
MICROGRAPHICS ENDING FUND BALANCE	<u>91,888</u>	<u>108,665</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1346 RECORDER MODERNIZATION

A portion of each recording fee must be set aside to be used solely for modernization. For 2018-19, an operating transfer out of \$110,000 is recommended based on estimated revenue to the General Fund. The remaining available fund balance of \$754,339 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
13460 491100 F/B UNRES UNDES	632,793	651,482	660,639	736,539
REORDER MODERNIZATION BEGINNING FUND BALANCE	<u>632,793</u>	<u>651,482</u>	<u>660,639</u>	<u>736,539</u>
Revenue				
13460 640101 INTEREST ON CASH	4,163	7,159	4,700	8,958
13460 661601 CLERK RECORDING FEES	-	-	-	-
13460 661603 RECDR RECORDING FEES	114,655	128,882	115,000	118,842
MODERNIZATION REVENUE	<u>118,818</u>	<u>136,041</u>	<u>119,700</u>	<u>127,800</u>
Expense				
13460 750100 OP TRANS OUT - GEN FD	100,129	68,784	110,000	110,000
13460 780100 APPROPRIATION FOR CONTINGENCY	-	-	670,339	754,339
MODERNIZATION EXPENDITURES	<u>100,129</u>	<u>68,784</u>	<u>780,339</u>	<u>864,339</u>
MODERNIZATION REV - EXPEND	<u>18,689</u>	<u>67,257</u>	<u>(660,639)</u>	<u>(736,539)</u>
MODERNIZATION AVAILABLE FINANCING SOURCES	751,611	787,523	780,339	864,339
MODERNIZATION FINANCING USES	<u>100,129</u>	<u>68,784</u>	<u>780,339</u>	<u>864,339</u>
MODERNIZATION ENDING FUND BALANCE	<u>651,482</u>	<u>718,739</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1347 RECORDER SOCIAL SECURITY TRUNCATION PROGRAM

During fiscal year 2008-09, the Recorder established the Social Security Truncation Program to defray the costs associated with the legislative requirement that social security numbers be removed from public documents to protect the privacy and secure the identity of individuals. A portion of recording fees is deposited into the fund. For 2018-19, \$12,000 is appropriated for a transfer to the General Fund, and the remaining available fund balance of \$104,874 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
13470 491100 F/B UNRES UNDES	77,988	93,941	108,335	115,769
TRUNCATION PROGRAM BEGINNING FUND BALANCE	<u>77,988</u>	<u>93,941</u>	<u>108,335</u>	<u>115,769</u>
Revenue				
13470 640101 INTEREST ON CASH	565	1,085	550	1,105
13470 661604 SOC SEC TRUNCATION PROG FEE	27,388	28,995	26,000	-
TRUNCATION PROGRAM REVENUE	<u>27,953</u>	<u>30,080</u>	<u>26,550</u>	<u>1,105</u>
Expense				
13470 750100 OP TRANS OUT - GEN FD	12,000	11,873	12,000	12,000
13470 780100 APPROPRIATION FOR CONTINGENCY	-	-	122,885	104,874
TRUNCATION PROGRAM EXPENDITURES	<u>12,000</u>	<u>11,873</u>	<u>134,885</u>	<u>116,874</u>
TRUNCATION PROGRAM REV - EXPEND	<u>15,953</u>	<u>18,206</u>	<u>(108,335)</u>	<u>(115,769)</u>
TRUNCATION PROGRAM AVAILABLE FINANCING SOURCES	105,941	124,021	134,885	116,874
TRUNCATION PROGRAM FINANCING USES	<u>12,000</u>	<u>11,873</u>	<u>134,885</u>	<u>116,874</u>
TRUNCATION PROGRAM ENDING FUND BALANCE	<u>93,941</u>	<u>112,147</u>	<u>-</u>	<u>-</u>

1348 ENVIRONMENTAL HEALTH – UNDERGROUND STORAGE TANK PENALTIES

This fund receives this County’s share of state-wide penalties assessed against owners of underground tanks that leak contaminants into the environment. For 2017-18, the entire available fund balance of \$12,280 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
13480 491100 F/B UNRES UNDES	12,046	12,117	12,200	12,378
UST PENALTIES BEGINNING FUND BALANCE	<u>12,046</u>	<u>12,117</u>	<u>12,200</u>	<u>12,378</u>
Revenue				
13480 630226 UST PENALTIES H&S 25299	-	-	-	-
13480 640101 INTEREST ON CASH	71	121	80	124
UST PENALTIES REVENUE	<u>71</u>	<u>121</u>	<u>80</u>	<u>124</u>
Expense				
13480 780100 APPROPRIATION FOR CONTINGENCY	-	-	12,280	12,502
UST PENALTIES EXPENDITURES	-	-	12,280	12,502
UST PENALTIES REV - EXPEND	<u>71</u>	<u>121</u>	<u>(12,200)</u>	<u>(12,378)</u>
UST PENALTIES AVAILABLE FINANCING SOURCES	12,117	12,238	12,280	12,502
UST PENALTIES FINANCING USES	-	-	12,280	12,502
UST PENALTIES ENDING FUND BALANCE	<u>12,117</u>	<u>12,238</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
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1350 NUISANCE ABATEMENT ENVIRONMENTAL HEALTH/ENGINEERING/PLANNING

In 1998-99, the Board of Supervisors authorized \$20,000 specifically for County costs incurred to abate a nuisance. The responsible department places a lien on the property and refers the property owner to County collections. The fees collected replenish this fund. For 2018-19, the entire fund balance of \$24,120 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
13500 491100 F/B UNRES UNDES	23,371	23,509	23,441	23,878
NUISANCE ABATE EH/DEGS/PLNG BEGINNING FUND BALANCE	<u>23,371</u>	<u>23,509</u>	<u>23,441</u>	<u>23,878</u>
Revenue				
13500 640101 INTEREST ON CASH	137	229	35	242
13500 662715 NUISANCE ABATEMENT	-	-	-	-
ABATE EH,DEGS,PLN REVENUE	<u>137</u>	<u>229</u>	<u>35</u>	<u>242</u>
Expense				
13500 780100 APPROPRIATION FOR CONTINGENCY	-	-	23,476	24,120
ABATE EH,DEGS,PLN EXPENDITURES	-	-	23,476	24,120
ABATE EH,DEGS,PLN REV - EXPEND	<u>137</u>	<u>229</u>	<u>(23,441)</u>	<u>(23,878)</u>
ABATE EH/DEGS/PLNG AVAILABLE FINANCING SOURCES	23,509	23,738	23,476	24,120
ABATE EH/DEGS/PLNG FINANCING USES	-	-	23,476	24,120
NUISANCE ABATE EH/DEGS/PLNG ENDING FUND BALANCE	<u>23,509</u>	<u>23,738</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1355 ROBERTA WILLS ANIMAL SHELTER CAPITAL IMPROVEMENTS

Roberta Wills made a bequest to the County to be used exclusively for capital improvements to the animal shelter. In 2005-06, \$294,233 was transferred to the General Fund to help pay for the new animal control shelter. During 2006-07, \$19,508 was transferred to the General Fund to pay for kennels. No transfers are budgeted in 2018-19. The entire remaining fund balance of \$266 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
13550 491100 F/B UNRES UNDES	258	260	260	263
R WILLS ANIMAL CAPITAL IMPROV BEGINNING FUND BALANCE	<u>258</u>	<u>260</u>	<u>260</u>	<u>263</u>
Revenue				
13550 640101 INTEREST ON CASH	2	2	1	3
R WILLS ANIMAL CAPITAL IMPROV REVENUE	<u>2</u>	<u>2</u>	<u>1</u>	<u>3</u>
Expense				
13550 780100 APPROPRIATION FOR CONTINGENCY	-	-	261	266
R WILLS ANIMAL CAPITAL IMPROV EXPENDITURES	-	-	261	266
R WILLS ANIMAL CAPITAL IMPROV REV - EXPEND	<u>2</u>	<u>2</u>	<u>(260)</u>	<u>(263)</u>
R WILLS ANIMAL CAPITAL IMPROV AVAILABLE FINANCING SOURCES	260	262	261	266
R WILLS ANIMAL CAPITAL IMPROV FINANCING USES	-	-	261	266
R WILLS ANIMAL CAPITAL IMPROV ENDING FUND BALANCE	<u>260</u>	<u>262</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1356 ROBERTA WILLS ANIMAL SHELTER MAINTENANCE

Roberta Wills made a bequest to the county to be used exclusively for maintenance of the animal shelter. This fund was closed out in the 2015-16 fiscal year.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
13560 491100 F/B UNRES UNDES	11,470	-	-	-
R WILLS ANIMAL MAINTENANCE BEGINNING FUND BALANCE	<u>11,470</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue				
13560 640101 INTEREST ON CASH	44	-	-	-
R WILLS ANIMAL MAINTENANCE REVENUE	<u>44</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
13560 740200 BUILDING & IMPROVEMENTS	-	-	-	-
13560 750100 OP TRANS OUT - GENERAL FUND	11,514	-	-	-
13560 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
R WILLS ANIMAL MAINTENANCE EXPENSE	<u>11,514</u>	<u>-</u>	<u>-</u>	<u>-</u>
R WILLS ANIMAL MAINTENANCE REV - EXPEND	<u>(11,470)</u>	<u>-</u>	<u>-</u>	<u>-</u>
R WILLS ANIMAL MAINTENANCE AVAILABLE FINANCING SOURCES	11,514	-	-	-
R WILLS ANIMAL MAINTENANCE FINANCING USES	<u>11,514</u>	<u>-</u>	<u>-</u>	<u>-</u>
R WILLS ANIMAL MAINTENANCE ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1357 ANIMAL CONTROL RABIES/SPAY/NEUTER FD A

Deposits for cat and dog spaying and neutering are used to pay local veterinarians for services rendered or to refund the depositor after showing proof of having spayed or neutered the animal. In fiscal year 2016-17 and again in 2017-18, your Board approved a payment of \$100,000 to the Friends of Madera Animal Shelter for spay and neuter services. Based upon prior fiscal year actuals, \$80,000 has been appropriated for the 2017-18 fiscal year for Professional and Specialized Services. The remaining available fund balance of \$111,342 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
13570 491100 F/B UNRES UNDES	199,667	213,390	105,642	45,733
RABIES/SPAY/NEUTER BEGINNING FUND BALANCE	<u>199,667</u>	<u>213,390</u>	<u>105,642</u>	<u>45,733</u>
Revenue				
13570 640101 INTEREST ON CASH	1,216	1,772	1,300	1,500
13570 661000 AGRICULTURAL SERVICES	4,978	4,740	4,400	4,400
13570 661400 HUMANE SERVICES	93,795	91,107	80,000	80,000
RABIES/SPAY/NEUTER REVENUE	<u>99,989</u>	<u>97,619</u>	<u>85,700</u>	<u>85,900</u>
Expense				
13570 721400 PROFESSIONAL & SPECIALIZED SERVICES	86,265	152,905	80,000	80,000
13570 721900 SPECIAL DEPARTMENT EXPENSE		15,627	-	10,000
13570 780100 APPROPRIATION FOR CONTINGENCY	-	-	111,342	41,633
RABIES/SPAY/NEUTER EXPENDITURES	<u>86,265</u>	<u>168,532</u>	<u>191,342</u>	<u>131,633</u>
RABIES/SPAY/NEUTER REV - EXPEND	<u>13,724</u>	<u>(70,913)</u>	<u>(105,642)</u>	<u>(45,733)</u>
RABIES/SPAY/NEUTER AVAILABLE FINANCING SOURCES	299,655	311,009	191,342	131,633
RABIES/SPAY/NEUTER FINANCING USES	<u>86,265</u>	<u>168,532</u>	<u>191,342</u>	<u>131,633</u>
AN CON RABIES/SPAY/NEUTER ENDING FUND BALANCE	<u>213,390</u>	<u>142,477</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1365 VITAL HEALTH STATS – CLERK

An additional fee of \$3 may be added to the fee for confidential marriage licenses, of which the County may retain 55% for: 1) modernization of vital records operations; and 2) improvements in the collection and analysis of health-related birth and death information. For 2018-19, the entire fund balance of \$3,159 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
13650 491100 F/B UNRES UNDES	2,556	2,719	2,895	2,946
VITAL HLTH STATS/CLERK BEGINNING FUND BALANCE	<u>2,556</u>	<u>2,719</u>	<u>2,895</u>	<u>2,946</u>
Revenue				
13650 640101 INTEREST ON CASH	16	27	20	28
13650 661601 CLERK RECORDING FEES	148	166	160	185
HLTH STATS - CLERK REVENUE	<u>163</u>	<u>193</u>	<u>180</u>	<u>213</u>
Expense				
13650 780100 APPROPRIATION FOR CONTINGENCY	-	-	3,075	3,159
HLTH STATS - CLERK EXPENDITURES	-	-	3,075	3,159
HLTH STATS - CLERK REV - EXPEND	<u>163</u>	<u>193</u>	<u>(2,895)</u>	<u>(2,946)</u>
HLTH STATS/CLERK AVAILABLE FINANCING SOURCES	2,719	2,912	3,075	3,159
HLTH STATS/CLERK FINANCING USES	<u>-</u>	<u>-</u>	<u>3,075</u>	<u>3,159</u>
HLTH STATS/CLERK ENDING FUND BALANCE	<u>2,719</u>	<u>2,912</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1367 VITAL HEALTH STATS – RECORDER

An additional fee of \$3 may be added to the fee for confidential marriage licenses, of which the County may retain 55% for: 1) modernization of vital record operations; and 2) improvements in the collection and analysis of health-related birth and death information. For 2018-19, \$5,000 has been appropriated for an operating transfer out to the General Fund. The remaining balance of \$178,154 is appropriated for contingency.

		ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance					
13670	491100 F/B UNRES UNDES	151,057	161,008	169,504	185,546
	HLTH STATS - RECORDER BEGINNING FUND BALANCE	<u>151,057</u>	<u>161,008</u>	<u>169,504</u>	<u>185,546</u>
Revenue					
13670	640101 INTEREST ON CASH	932	1,648	1,200	1,800
13670	661602 HEALTH RECORDING FEES	43	47	50	50
13670	661603 RECDR RECORDING FEES	13,719	14,193	12,400	13,000
	HLTH STATS - RECORDER REVENUE	<u>14,694</u>	<u>15,888</u>	<u>13,650</u>	<u>14,850</u>
Expense					
13670	750100 OP TRANS OUT - GEN FD	4,743	-	5,000	5,000
13670	780100 APPROPRIATION FOR CONTINGENCY	-	-	178,154	195,396
	HLTH STATS - RECORDER EXPENDITURES	<u>4,743</u>	<u>-</u>	<u>183,154</u>	<u>200,396</u>
	HLTH STATS - RECORDER REV - EXPEND	<u>9,951</u>	<u>15,888</u>	<u>(169,504)</u>	<u>(185,546)</u>
	HLTH STATS - RECORDER AVAILABLE FINANCING SOURCES	165,750	176,896	183,154	200,396
	HLTH STATS - RECORDER FINANCING USES	<u>4,743</u>	<u>-</u>	<u>183,154</u>	<u>200,396</u>
	VITAL HLTH STATS - RECORDER ENDING FUND BALANCE	<u>161,008</u>	<u>176,896</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1370 ROADS MITIGATION FEES

By action of the Board of Supervisors, a fee was established to mitigate the impact on roads by new developments. Such mitigation would include enhancements to existing roads with the goal of increasing traffic flow. Prior to fiscal year 2009-10, expenditures were minimal. In 2014-15, \$750,000 was utilized as a loan to MD 10A for completion of the Dublin Well and \$50,000 as a loan to SA 14 for well rehabilitation and temporary water supply. In 2015-16, \$400,000 was utilized as a loan to Fairmead Liner Fund for Capital Improvements.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
13700 491100 F/B UNRES UNDES	810,650	449,123	556,005	1,103,027
RD MITIGATION FEES BEGINNING FUND BALANCE	<u>810,650</u>	<u>449,123</u>	<u>556,005</u>	<u>1,103,027</u>
Revenue				
13700 640100 INTEREST INCOME	-	6,701	18,000	5,000
13700 640101 INTEREST ON CASH	2,989	4,450	3,000	10,000
13700 654522 ST-BSARF FEES	1	-	-	-
13700 661701 ROAD SERVICES-OTHER	-	-	-	-
13700 661707 ROAD MITIGATION FEES	35,483	(94,845)	30,000	36,175
13700 680500 LOAN REPAY	-	593,299	600,000	505,000
	<u>38,474</u>	<u>502,905</u>	<u>633,000</u>	<u>551,175</u>
Expense				
13700 701000 TRUST EXPENDITURES	-	-	-	-
13700 721206 REFUND/OVERCHARGES	-	-	-	-
13700 721400 PROF & SPEC SVC	-	-	-	-
13700 730600 INT NOTES/WARRANTS/TRAN	-	-	-	-
13700 780100 APPROPRIATION FOR CONTINGENCY	-	-	1,189,005	1,654,202
13700 790500 CASH FLOW LOAN	400,000	-	-	-
RD MITIGATION FEES EXPENDITURES	<u>400,000</u>	<u>-</u>	<u>1,189,005</u>	<u>1,654,202</u>
RD MITIGATION FEES REV - EXPEND	<u>(361,526)</u>	<u>502,905</u>	<u>(556,005)</u>	<u>(1,103,027)</u>
RD MITIGATION FEES AVAILABLE FINANCING SOURCES	849,123	952,028	1,189,005	1,654,202
RD MITIGATION FEES FINANCING USES	<u>400,000</u>	<u>-</u>	<u>1,189,005</u>	<u>1,654,202</u>
RD MITIGATION FEES ENDING FUND BALANCE	<u>449,123</u>	<u>952,028</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1376 COUNTY CHILD TRUST – CAPIT

The State provides an annual grant for child abuse prevention. County Schools currently administers the program. This fund reimburses the Schools for CAPIT expenses incurred. For 2018-19, \$294,000 is appropriated in Services and Supplies; the remaining fund balance of \$68,730 is appropriated for contingency.

		ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance					
13760	461100 F/B RES ENCUMBRANCES	7	-	-	-
13760	491100 F/B UNRES UNDES	252,593	251,375	225,000	225,000
CO CHILD TRUST - CAPIT BEGINNING FUND BALANCE		<u>252,599</u>	<u>251,375</u>	<u>225,000</u>	<u>225,000</u>
Revenue					
13760	640101 INTEREST ON CASH	1,435	2,587	1,400	3,000
13760	650930 ST-CHILD ABUSE PIT	4,317	4,230	4,340	4,230
13760	657000 FED - OTHER	15,115	22,596	22,000	22,500
13760	661602 HEALTH RECORDING FEES	11,761	12,154	11,000	12,000
13760	680200 OPERATING TRANSFERS IN	81,731	120,418	96,000	96,000
TRUST - CAPIT GRANT REVENUE		<u>114,359</u>	<u>161,984</u>	<u>134,740</u>	<u>137,730</u>
Expense					
13760	721400 PROF & SPEC SVC	115,584	132,000	142,500	294,000
13760	780100 APPROPRIATION FOR CONTINGENCY	-	-	217,240	68,730
TRUST - CAPIT GRANT EXPENDITURES		<u>115,584</u>	<u>132,000</u>	<u>359,740</u>	<u>362,730</u>
TRUST - CAPIT GRANT REV - EXPEND		<u>(1,225)</u>	<u>29,984</u>	<u>(225,000)</u>	<u>(225,000)</u>
TRUST - CAPIT AVAILABLE FINANCING SOURCES		366,959	413,359	359,740	362,730
TRUST - CAPIT FINANCING USES		<u>115,584</u>	<u>132,000</u>	<u>359,740</u>	<u>362,730</u>
TRUST - CAPIT ENDING FUND BALANCE		<u>251,375</u>	<u>281,359</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1377 COUNTY BUILDING STATE ADMINISTRATIVE REVENUE

The ST-BSARF FEES are a state mandated fee that jurisdictions must collect on permits that are issued. A small portion is retained by the Building Division for training and administrative costs. This amount is not a function of potential revenue but what is actually collected. For 2018-19, \$10,000 is appropriated for training/travel; and the remaining available fund balance of \$18,820 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
13770 491100 F/B UNRES UNDES	20,629	27,524	30,248	22,470
ST ADMN REV BEGINNING FUND BALANCE	<u>20,629</u>	<u>27,524</u>	<u>30,248</u>	<u>22,470</u>
Revenue				
13770 640101 INTEREST ON CASH	39	-	-	-
13770 654522 ST-BSARF FEES	6,856	5,131	4,601	6,350
ST ADMN REV FUND REVENUE	<u>6,895</u>	<u>5,131</u>	<u>4,601</u>	<u>6,350</u>
Expense				
13770 721206 REFUND/OVERCHARGES	-	-	-	-
13770 722000 TRANSPORTATION/TRAVEL	-	-	16,000	10,000
13770 750100 OP TRANS OUT - GENERAL FUND	-	-	-	-
13770 780100 APPROPRIATION FOR CONTINGENCY	-	-	18,849	18,820
ST ADMN REV FUND EXPENDITURES	<u>-</u>	<u>-</u>	<u>34,849</u>	<u>28,820</u>
ST ADMN REV FUND REV - EXPEND	<u>6,895</u>	<u>5,131</u>	<u>(30,248)</u>	<u>(22,470)</u>
ST ADMN REV AVAILABLE FINANCING SOURCES	27,524	32,655	34,849	28,820
ST ADMN REV FINANCING USES	<u>-</u>	<u>-</u>	<u>34,849</u>	<u>28,820</u>
ST ADMN REV ENDING FUND BALANCE	<u>27,524</u>	<u>32,655</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1380 COUNTY BUILDING PROGRAM

In May 1999 and February 2000, the County received \$972,074 in compensation from insurance for the Government Center West Wing Fire. Of that, \$267,860 was used for space needs in February 2001, and \$728,131 was used to modify the JC Penney Building for RMA. During fiscal year 2005-06, the County sold the Lewis street building to the County Office of Education for \$240,000. During fiscal year 2008-09, the County sold the Chowchilla Government Center building and Library building to the City of Chowchilla. Proceeds of all these sales are deposited into this fund. In fiscal year 2013-14, \$160,715 was used to partially fund the Government Center - Third Floor Tenant Improvements. In addition, a portion of proceeds from the sale of Putney Ranch (\$350,000) was deposited in this fund for capital improvements for the new Sheriff facility of which \$300,000 was utilized in fiscal year 2014-15. In fiscal year 2015-16, \$90,000 was utilized to offset costs associated with the Sheriff's new morgue facility; in addition, \$10,115 was used for asbestos abatement and demolition of the old Oakhurst Chamber of Commerce building. Also, \$250,000 was budgeted to be received from proceeds from the sale of the building for the Sheriff's facility; however, those funds were redirected to be used to further fund costs related to the morgue facility. For fiscal year 2018-19, the entire available fund balance of \$1,875 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
13800 491100 F/B UNRES UNDES	101,593	1,822	1,836	1,860
BUILDING PROGRAM BEGINNING FUND BALANCE	<u>101,593</u>	<u>1,822</u>	<u>1,836</u>	<u>1,860</u>
Revenue				
13800 640101 INTEREST ON CASH	344	18	15	15
13800 680102 SALE OF BLDG/IMPROVE	-	-	-	-
13800 680200 OPERATING TRANSFERS IN	-	-	-	-
BUILDING FUND REVENUE	<u>344</u>	<u>18</u>	<u>15</u>	<u>15</u>
Expense				
13800 750100 OP TRANS OUT - GEN FUND	10,115	-	-	-
13800 750121 OP TRANS OUT - CAP PROJECT	90,000	-	-	-
13800 780100 APPROPRIATION FOR CONTINGENCY	-	-	1,851	1,875
BUILDING FUND EXPENDITURES	<u>100,115</u>	<u>-</u>	<u>1,851</u>	<u>1,875</u>
BUILDING FUND REV - EXPEND	<u>(99,771)</u>	<u>18</u>	<u>(1,836)</u>	<u>(1,860)</u>
BUILDING PROGRAM AVAILABLE FINANCING SOURCES	101,937	1,839	1,851	1,875
BUILDING PROGRAM FINANCING USES	<u>100,115</u>	<u>-</u>	<u>1,851</u>	<u>1,875</u>
BUILDING PROGRAM ENDING FUND BALANCE	<u>1,822</u>	<u>1,839</u>	<u>-</u>	<u>-</u>
BUILDING PROGRAM ADJUSTED ENDING FUND BALANCE				

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1385 HCD RLF PUBLIC FACILITIES

Health & Safety Code Section 50825 requires all income generated from use of CDBG funds be used for housing rehabilitation/development projects. As participants repay CDBG loans, the funds are made available to the approved administrator for additional loans to pay for the rehabilitation of properties. The County may retain a portion of the loan repayments to cover administrative costs. Travel/transportation/education expenditures are limited to those directly related to HCD RLF or CDBG programs. For fiscal year 2018-19, the entire available fund balance of \$2,148 is appropriated for contingency.

		ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance					
13850	491100 F/B UNRES UNDES	2,067	2,079	2,088	2,123
	HCD RLF PUBLIC FACILITIES BEGINNING FUND BALANCE	<u>2,067</u>	<u>2,079</u>	<u>2,088</u>	<u>2,123</u>
Revenue					
13850	640101 INTEREST ON CASH	12	20	10	25
13850	680500 LOAN REPAID	-	-	-	-
		<u>12</u>	<u>20</u>	<u>10</u>	<u>25</u>
Expense					
13850	701000 TRUST EXPENDITURES	-	-	-	-
13850	780100 APPROPRIATION FOR CONTINGENCY	-	-	2,098	2,148
	HCD RLF PUB FAC EXPENDITURES	-	-	2,098	2,148
	HCD RLF PUB FAC REV - EXPEND	<u>12</u>	<u>20</u>	<u>(2,088)</u>	<u>(2,123)</u>
	HCD RLF PUBLIC FACILITIES AVAILABLE FINANCING SOURCES	2,079	2,099	2,098	2,148
	HCD RLF PUBLIC FACILITIES FINANCING USES	-	-	2,098	2,148
	HCD RLF PUBLIC FACILITIES ENDING FUND BALANCE	<u>2,079</u>	<u>2,099</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1386 HCD RLF REHAB

Health & Safety Code Section 50825 requires all income generated from use of CDBG funds be used for housing rehabilitation/development projects. As participants repay CDBG loans, the funds are made available to the approved administrator for additional loans to pay for the rehabilitation of properties. The County may retain a portion of the loan repayments to cover administrative costs. Travel/transportation/education expenditures are limited to those directly related to HCD RLF or CDBG programs. For fiscal year 2018-19, \$300,000 is appropriated for housing rehabilitation costs, and the remaining available fund balance of \$80,420 is appropriated for contingency.

	<u>ACTUAL 2015-16</u>	<u>ACTUAL 2016-17</u>	<u>BOARD APPROVED 2017-18</u>	<u>PROPOSED BUDGET 2018-19</u>
Fund Balance				
13860 491100 F/B UNRES UNDES	188,807	306,428	324,744	326,420
HCD RLF REHAB BEGINNING FUND BALANCE	<u>188,807</u>	<u>306,428</u>	<u>324,744</u>	<u>326,420</u>
Revenue				
13860 640101 INTEREST ON CASH	1,554	3,117	1,200	4,000
13860 680500 LOAN REPAID	116,067	16,875	50,000	50,000
HCD RLF REHAB REVENUE	<u>117,621</u>	<u>19,992</u>	<u>51,200</u>	<u>54,000</u>
Expense				
13860 701000 TRUST EXPENDITURES	-	-	324,744	300,000
13860 780100 APPROPRIATION FOR CONTINGENCY	-	-	51,200	80,420
HCD RLF REHAB EXPENDITURES	<u>-</u>	<u>-</u>	<u>375,944</u>	<u>380,420</u>
HCD RLF REHAB REV - EXPEND	<u>117,621</u>	<u>19,992</u>	<u>(324,744)</u>	<u>(326,420)</u>
HCD RLF REHAB AVAILABLE FINANCING SOURCES	306,428	326,420	375,944	380,420
HCD RLF REHAB FINANCING USES	<u>-</u>	<u>-</u>	<u>375,944</u>	<u>380,420</u>
HCD RLF REHAB ENDING FUND BALANCE	<u>306,428</u>	<u>326,420</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1387 HCD-HOME RLF HOMEBUYER ASSIST

Health & Safety Code Section 50825 requires all income generated from use of CDBG funds be used for housing rehabilitation/development projects. As participants repay CDBG loans, the funds are made available to the approved administrator for additional loans to pay for the rehabilitation of properties. The County may retain a portion of the loan repayments to cover administrative costs. Travel/transportation/education expenditures are limited to those directly related to HCD RLF or CDBG programs. For fiscal year 2018-19, the entire available fund balance of \$154,070 is appropriated for contingency.

		ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance					
13870	491100 F/B UNRES UNDES	51,147	51,447	150,399	152,870
	RLF-HOMEBUYER ASSIST BEGINNING FUND BALANCE	<u>51,147</u>	<u>51,447</u>	<u>150,399</u>	<u>152,870</u>
Revenue					
13870	640101 INTEREST ON CASH	300	1,228	300	1,200
13870	680500 LOAN REPAYED	-	98,500	-	-
	RLF HOMEBUYER ASSIST REVENUE	<u>300</u>	<u>99,728</u>	<u>300</u>	<u>1,200</u>
Expense					
13870	780100 APPROPRIATION FOR CONTINGENCY	-	-	150,699	154,070
	RLF HOMEBUYER ASSIST EXPENDITURES	-	-	150,699	154,070
	RLF HOMEBUYER ASSIST REV - EXPEND	<u>300</u>	<u>99,728</u>	<u>(150,399)</u>	<u>(152,870)</u>
	RLF-HOMEBUYER ASSIST AVAILABLE FINANCING SOURCES	51,447	151,175	150,699	154,070
	RLF-HOMEBUYER ASSIST FINANCING USES	-	-	150,699	154,070
	RLF-HOMEBUYER ASSIST ENDING FUND BALANCE	<u>51,447</u>	<u>151,175</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1410 USED OIL GRANT

This fund was established in 2002-03 to account for State grant funds and interest earned on those funds. The grant program provides for services and activities that encourage and promote appropriate disposal and recycling of used oil. All expenditures and compliance reporting are under the oversight of the Public Works Department. Included here is the Department's proposed budget for the 2018-19 fiscal year.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
14100 491100 F/B UNRES UNDES	101,761	106,130	105,426	23,941
USED OIL GRANT BEGINNING FUND BALANCE	<u>101,761</u>	<u>106,130</u>	<u>105,426</u>	<u>23,941</u>
Revenue				
14100 640101 INTEREST ON CASH	634	1,069	600	1,200
14100 654037 ST - USED OIL GRANT	25,715	25,000	25,784	25,784
USED OIL GRANT REVENUE	<u>26,349</u>	<u>26,069</u>	<u>26,384</u>	<u>26,984</u>
Expense				
14100 721400 PROFESSIONAL & SPECIALIZED SERVICES	-	286	50,000	20,500
14100 721500 PUBS AND LEGAL NOTICES	1,737	-	10,000	10,000
14100 721962 SPECIAL DEPARTMENTAL EXPENSE - USED OIL GRANTS	20,243	27,498	50,000	20,425
14100 722000 TRANS/TRAVEL/EDUCATION	-	1,200	-	-
14100 780100 APPROPRIATION FOR CONTINGENCY	-	-	21,810	-
USED OIL GRANT EXPENDITURES	<u>21,980</u>	<u>28,984</u>	<u>131,810</u>	<u>50,925</u>
USED OIL GRANT REV - EXPEND	<u>4,369</u>	<u>(2,915)</u>	<u>(105,426)</u>	<u>(23,941)</u>
USED OIL GRANT AVAILABLE FINANCING SOURCES	128,110	132,199	131,810	50,925
USED OIL GRANT FINANCING USES	<u>21,980</u>	<u>28,984</u>	<u>131,810</u>	<u>50,925</u>
USED OIL GRANT ENDING FUND BALANCE	<u>106,130</u>	<u>103,216</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1411 RECYCLING GRANT

This fund was established in 2003-04 to account for State grant funds and interest earned on those funds. The grant program assists organizations with establishing convenient beverage container recycling and litter abatement projects, and to encourage market development and expansion activities for beverage container materials. All expenditures and compliance reporting are under the oversight of the Public Works Department. Included here is the Department's proposed budget for the 2017-18 fiscal year.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
14110 461100 F/B RES ENCUMBERANCES	9,088	6,188	-	-
14110 491100 F/B UNRES UNDES	84,674	104,125	123,295	57,561
RECYCLING GRANT BEGINNING FUND BALANCE	<u>93,762</u>	<u>110,313</u>	<u>123,295</u>	<u>57,561</u>
Revenue				
14110 654504 STATE - CONSERVATION RECYCLING	19,451	44,954	19,170	-
RECYCLING GRANT REVENUE	<u>19,451</u>	<u>44,954</u>	<u>19,170</u>	<u>-</u>
Expense				
14110 721400 PROFESSIONAL & SPECIALIZED SERVICES	2,900	3,876	50,000	-
14110 721500 PUBS AND LEGAL NOTICES	-	-	10,000	-
14110 721900 SPECIAL DEPT EXP	-	-	3,000	-
14110 721947 SPECIAL DEPARTMENTAL EXPENSE - RECYCLING	-	-	50,000	-
14110 721962 SDE-USED OIL GRANTS	-	-	-	-
14110 780100 APPROPRIATION FOR CONTINGENCY	-	-	29,465	57,561
RECYCLING GRANT EXPENDITURES	<u>2,900</u>	<u>3,876</u>	<u>142,465</u>	<u>57,561</u>
RECYCLING GRANT REV - EXPEND	<u>16,551</u>	<u>41,078</u>	<u>(123,295)</u>	<u>(57,561)</u>
RECYCLING GRANT AVAILABLE FINANCING SOURCES	113,213	155,267	142,465	57,561
RECYCLING GRANT FINANCING USES	<u>2,900</u>	<u>3,876</u>	<u>142,465</u>	<u>57,561</u>
RECYCLING GRANT ENDING FUND BALANCE	<u>110,313</u>	<u>151,391</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1420 CHUKCHANSI SETTLEMENT

As part of the settlement with the Picayune Rancheria, the County received \$800,000, which was deposited into this fund to be used for one-time projects as approved by the Board of Supervisors. In 2013-14, \$686,187 was appropriated for transfer to the General Fund, of which \$25,000 was utilized for the purchase of the IFAS upgrade and the remainder to be restricted for Technology system/asset upgrade and replacement. For 2017-18 the entire fund balance was transferred out to the General Fund to close out this fund.

	<u>ACTUAL 2015-16</u>	<u>ACTUAL 2016-17</u>	<u>BOARD APPROVED 2017-18</u>	<u>PROPOSED BUDGET 2018-19</u>
Fund Balance				
14200 491100 F/B UNRES UNDES	4,064	3,532	3,560	-
CHUKCHANSI SETTLEMENT BEGINNING FUND BALANCE	<u>4,064</u>	<u>3,532</u>	<u>3,560</u>	<u>-</u>
Revenue				
14200 640101 INTEREST ON CASH	24	34	20	
CHUKCHANSI SETTLEMENT REVENUE	<u>24</u>	<u>34</u>	<u>20</u>	<u>-</u>
Expense				
14200 750100 OPERATING TRANSFER OUT	556	-	3,580	
14200 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
CHUKCHANSI SETTLEMENT EXPENDITURES	<u>556</u>	<u>-</u>	<u>3,580</u>	<u>-</u>
CHUKCHANSI SETTLEMENT REV - EXPEND	<u>(532)</u>	<u>34</u>	<u>(3,560)</u>	<u>-</u>
CHUKCHANSI SETTLEMENT				
CHUKCHANSI SETTLEMENT AVAILABLE FINANCING SOURCES	4,088	3,567	3,580	-
CHUKCHANSI SETTLEMENT FINANCING USES	<u>556</u>	<u>-</u>	<u>3,580</u>	<u>-</u>
SETTLEMENT ENDING FUND BALANCE	<u>3,532</u>	<u>3,567</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1430 DEVELOPMENT IMPACT FEE – GENERAL GOVERNMENT

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. For 2018-19, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining available fund balance of \$852,897 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
14300 491100 F/B UNRES UNDES	88,480	143,642	226,146	550,597
DEV FEE -GENERAL GOVT BEGINNING FUND BALANCE	<u>88,480</u>	<u>143,642</u>	<u>226,146</u>	<u>550,597</u>
Revenue				
14300 640101 INTEREST ON CASH	669	1,923	1,200	2,800
14300 662901 DEV FEE-COUNTY	54,492	103,080	81,000	300,000
DEV IMPACT FEE GEN GOVT REVENUE	<u>55,161</u>	<u>105,003</u>	<u>82,200</u>	<u>302,800</u>
Expense				
14300 721403 ACCTG AUDIT SVC	-	-	500	500
14300 750000 OPERATING TRANSFERS OUT	-	-	-	-
14300 750100 OP TRANS OUT - GEN FD	-	-	-	-
14300 780100 APPROPRIATION FOR CONTINGENCY	-	-	307,846	852,897
DEV FEE-GEN GOVT EXPENDITURES	<u>-</u>	<u>-</u>	<u>308,346</u>	<u>853,397</u>
DEV FEE-GEN GOVT REV - EXPEND	<u>55,161</u>	<u>105,003</u>	<u>(226,146)</u>	<u>(550,597)</u>
DEV FEE-GENERAL GOVT AVAILABLE FINANCING SOURCES	143,642	248,645	308,346	853,397
DEV FEE-GENERAL GOVT FINANCING USES	<u>-</u>	<u>-</u>	<u>308,346</u>	<u>853,397</u>
DEV FEE-GENERAL GOVT ENDING FUND BALANCE	<u>143,642</u>	<u>248,645</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1431 DEVELOPMENT IMPACT FEE – COUNTYWIDE PUBLIC PROTECTION

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. In, 2013-14, \$61,360 was utilized for costs associated with the Road 28 Campus Master Plan; of that amount, \$45,200 was a cash flow loan to the project and was repaid to the fund during the same fiscal year. In fiscal year 2014-15, \$318,756 was utilized for costs associated with the Phase II Jail Expansion - Jail Kitchen project. In FY 2016-17, \$119,651 was utilized for costs associated with the Morgue Project. In 2017-18, \$200,000 was utilized for costs to upgrade the Jail security systems. For 2018-19, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining available fund balance of \$532,125 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
14310 491100 F/B UNRES UNDES	217,404	262,425	209,702	300,625
IMPACT FEE-PUBLIC PRO BEGINNING FUND BALANCE	<u>217,404</u>	<u>262,425</u>	<u>209,702</u>	<u>300,625</u>
Revenue				
14310 640101 INTEREST ON CASH	1,396	2,745	1,500	2,000
14310 662901 DEV FEE-COUNTY PUBLIC PROTECT	43,624	83,464	65,000	230,000
IMPACT FEE-PUBLIC PROTECT REVENUE	<u>45,021</u>	<u>86,209</u>	<u>66,500</u>	<u>232,000</u>
Expense				
14310 721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14310 750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	-	-	-
14310 750121 OPERATING TRANSFERS OUT - CAP PROJ	-	119,651	200,000	-
14310 780100 APPROPRIATION FOR CONTINGENCY	-	-	75,702	532,125
IMPACT FEE-PUBLIC PROTECT EXPENDITURES	<u>-</u>	<u>119,651</u>	<u>276,202</u>	<u>532,625</u>
IMPACT FEE-PUBLIC PROTECT REV - EXPEND	<u>45,021</u>	<u>(33,443)</u>	<u>(209,702)</u>	<u>(300,625)</u>
IMPACT FEE-CNTY PUBLIC PRO AVAILABLE FINANCING SOURCES	262,425	348,634	276,202	532,625
IMPACT FEE-CNTY PUBLIC PRO FINANCING USES	<u>-</u>	<u>119,651</u>	<u>276,202</u>	<u>532,625</u>
IMPACT FEE-CNTY PUBLIC PRO ENDING FUND BALANCE	<u>262,425</u>	<u>228,982</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1432 DEVELOPMENT IMPACT FEE – LIBRARY

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. In fiscal year 2013-14, \$167,518 was used to fund costs associated with the Main Library Remodel project. For 2018-19, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining available fund balance of \$287,498 is appropriated for contingency.

		ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance					
14320	491100 F/B UNRES UNDES	18,265	36,217	62,825	186,998
	IMPACT FEE-LIBRARY BEGINNING FUND BALANCE	<u>18,265</u>	<u>36,217</u>	<u>62,825</u>	<u>186,998</u>
Revenue					
14320	640101 INTEREST ON CASH	156	525	300	1,000
14320	662901 DEV FEE-COUNTY	17,796	34,137	26,000	100,000
	IMPACT FEE-LIBRARY REVENUE	<u>17,952</u>	<u>34,662</u>	<u>26,300</u>	<u>101,000</u>
Expense					
14320	721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14320	750121 OPERATING TRANSFERS OUT - CAPITAL PROJECT	-	-	-	-
14320	780100 APPROPRIATION FOR CONTINGENCY	-	-	88,625	287,498
	IMPACT FEE-LIBRARY EXPENDITURES	<u>-</u>	<u>-</u>	<u>89,125</u>	<u>287,998</u>
	IMPACT FEE-LIBRARY REV - EXPEND	<u>17,952</u>	<u>34,662</u>	<u>(62,825)</u>	<u>(186,998)</u>
	IMPACT FEE-LIBRARY AVAILABLE FINANCING SOURCES	36,217	70,879	89,125	287,998
	IMPACT FEE-LIBRARY FINANCING USES	<u>-</u>	<u>-</u>	<u>89,125</u>	<u>287,998</u>
	IMPACT FEE-LIBRARY ENDING FUND BALANCE	<u>36,217</u>	<u>70,879</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1433 DEVELOPMENT IMPACT FEE – PARKS

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. In 2015-16, \$25,000 was transferred to Park Recreation and Open Space budget for preliminary studies, appraisals and grant administration costs. In 2016-17, another \$31,147 was transferred to Park Recreation and Open Space budget for preliminary studies and grant administration costs, and \$20,060 was refunded to Self Help Enterprises as credit for construction of Parksdale park as approved on May 17, 2016. For 2018-19, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining available fund balance of \$337,210 is appropriated for contingency.

	<u>ACTUAL 2015-16</u>	<u>ACTUAL 2016-17</u>	<u>BOARD APPROVED 2017-18</u>	<u>PROPOSED BUDGET 2018-19</u>
Fund Balance				
14330 491100 F/B UNRES UNDES	77,770	76,844	49,704	214,210
IMPACT FEE PARKS BEGINNING FUND BALANCE	<u>77,770</u>	<u>76,844</u>	<u>49,704</u>	<u>214,210</u>
Revenue				
14330 640101 INTEREST ON CASH	520	582	400	1,500
14330 662901 DEV FEE-COUNTY	23,554	39,295	29,000	122,000
IMPACT FEE-PARKS REVENUE	<u>24,074</u>	<u>39,878</u>	<u>29,400</u>	<u>123,500</u>
Expense				
14330 721206 REFUND/OVERCHARGES	-	20,061		-
14330 721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14330 750000 OPERATING TRANSFERS OUT	-	10,000	-	-
14330 750121 OPERATING TRANSFERS OUT - CAPITAL PROJECT	25,000	21,147	-	-
14330 780100 APPROPRIATION FOR CONTINGENCY	-	-	78,604	337,210
IMPACT FEE-PARKS EXPENDITURES	<u>25,000</u>	<u>51,208</u>	<u>79,104</u>	<u>337,710</u>
IMPACT FEE-PARKS REV - EXPEND	<u>(926)</u>	<u>(11,330)</u>	<u>(49,704)</u>	<u>(214,210)</u>
IMPACT FEE-PARKS AVAILABLE FINANCING SOURCES	101,844	116,722	79,104	337,710
IMPACT FEE-PARKS FINANCING USES	<u>25,000</u>	<u>51,208</u>	<u>79,104</u>	<u>337,710</u>
IMPACT FEE-PARKS ENDING FUND BALANCE	<u>76,844</u>	<u>65,515</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1434 DEVELOPMENT IMPACT FEE – SHERIFF PATROL AND INVESTIGATION

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. For 2018-19, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining available fund balance of \$120,631 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
14340 491100 F/B UNRES UNDES	34,796	40,830	49,355	90,251
DEV FEE-SHRF PTRL/INV BEGINNING FUND BALANCE	34,796	40,830	49,355	90,251
Revenue				
14340 640101 INTEREST ON CASH	220	454	298	880
14340 662601 P&R - SVC TO GOV'T	-	-	-	-
14340 662901 DEV FEE-COUNTY	5,813	11,131	8,700	30,000
DEV FEE-SHRF PTRL/INV REVENUE	6,034	11,585	8,998	30,880
Expense				
14340 721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14340 750100 OP TRANS OUT-GEN FD	-	-	-	-
14340 780100 APPROPRIATION FOR CONTINGENCY	-	-	57,853	120,631
DEV FEE-SHRF PTRL/INV EXPENDITURES	-	-	58,353	121,131
DEV FEE-SHRF PTRL/INV REV - EXPEND	6,034	11,585	(49,355)	(90,251)
DEV FEE-SHRF PTRL/INV AVAILABLE FINANCING SOURCES	40,830	52,415	58,353	121,131
DEV FEE-SHRF PTRL/INV FINANCING USES	-	-	58,353	121,131
DEV FEE-SHRF PTRL/INV ENDING FUND BALANCE	40,830	52,415	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1435 DEVELOPMENT IMPACT FEE – FIRE

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. In March 2012, the Board approved a cash flow loan in the amount of \$69,125 from the Tobacco Financing Phase II Fund for the North Fork Fire Station Project; the repayment of the cash flow loan was made in the 2013-14 fiscal year. For 2018-19, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining available fund balance of \$474,211 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
14350 491100 F/B UNRES UNDES	44,131	73,319	116,535	237,311
IMPACT FEE-FIRE BEGINNING FUND BALANCE	<u>44,131</u>	<u>73,319</u>	<u>116,535</u>	<u>237,311</u>
Revenue				
14350 640101 INTEREST ON CASH	338	991	600	2,400
14350 662901 DEV FEE-COUNTY	28,850	54,927	40,000	155,000
IMPACT FEE-FIRE REVENUE	<u>29,188</u>	<u>55,918</u>	<u>40,600</u>	<u>157,400</u>
Expense				
14350 721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14350 730308 CASH FLOW PAYBACK	-	-	-	-
14350 750000 OPERATING TRANSFERS OUT	-	-	-	-
14350 780100 APPROPRIATION FOR CONTINGENCY	-	-	156,635	394,211
IMPACT FEE-FIRE EXPENDITURES	<u>-</u>	<u>-</u>	<u>157,135</u>	<u>394,711</u>
IMPACT FEE-FIRE REV - EXPEND	<u>29,188</u>	<u>55,918</u>	<u>(116,535)</u>	<u>(237,311)</u>
IMPACT FEE-FIRE AVAILABLE FINANCING SOURCES	73,319	129,237	157,135	394,711
IMPACT FEE-FIRE FINANCING USES	<u>-</u>	<u>-</u>	<u>157,135</u>	<u>394,711</u>
IMPACT FEE-FIRE ENDING FUND BALANCE	<u>73,319</u>	<u>129,237</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1454 BASS LAKE EROSION CONTROL PROJECT

In 2001-02, the Board of Supervisors authorized a transfer of \$87,000 from Sheriff Bass Lake Boating Fees to establish this fund at the request of the Bass Lake Resource Partners. During fiscal year 2008-09, \$73,510 was transferred from this fund and appropriated into Sheriff Civil Department in the General Fund. No transfer to the General Fund is appropriated in fiscal year 2018-19. The entire available fund balance of \$13,031 is appropriated for contingency.

		ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance					
14540	491100 F/B UNRES UNDES	13,031	13,031	13,031	13,031
	EROSION CONTROL BEGINNING FUND BALANCE	<u>13,031</u>	<u>13,031</u>	<u>13,031</u>	<u>13,031</u>
Revenue					
14540	640101 INTEREST ON CASH	-	-	-	-
	EROSION CONTROL REVENUE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense					
14540	721403 ACCOUNTING/AUDIT SVC	-	-	-	-
14540	780100 APPROPRIATION FOR CONTINGENCY	-	-	13,031	13,031
	EROSION CONTROL EXPENDITURES	<u>-</u>	<u>-</u>	<u>13,031</u>	<u>13,031</u>
	EROSION CONTROL REV - EXPEND	<u>-</u>	<u>-</u>	<u>(13,031)</u>	<u>(13,031)</u>
	EROSION CONTROL AVAILABLE FINANCING SOURCES	13,031	13,031	13,031	13,031
	EROSION CONTROL FINANCING USES	<u>-</u>	<u>-</u>	<u>13,031</u>	<u>13,031</u>
	EROSION CONTROL ENDING FUND BALANCE	<u>13,031</u>	<u>13,031</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

1495 MADERA COUNTY RDA

Several years ago the Madera County RDA accepted title to the North Fork Mill which requires extensive clean up of environmental contamination. The County General Fund has loaned the fund \$754,678 to cover professional and specialized services pending reimbursement by the State. In 2014-15, \$47,253 was appropriated to pay on the loan from the General Fund to constitute the final amount in reimbursements and to close out this fund; however, only \$20,000 was transferred as part of the loan repayment. In 2015-16, \$19,372 was credited back to the fund as overpayment on the loan. In 2016-17, the entire fund balance was transferred to the General Fund for Parks and Grounds improvements as per TOA #16-101/RUR #16-103.

		ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance					
14950	491100 F/B UNRES UNDES	26,060	45,599	-	-
	RDA BEGINNING FUND BALANCE	<u>26,060</u>	<u>45,599</u>	<u>-</u>	<u>-</u>
Revenue					
14950	640101 INTEREST ON CASH	167	-	-	-
14950	654083 ST CLEAN UP-NO FORK MILL	-	-	-	-
	RDA REVENUE	<u>167</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense					
14950	721400 PROF & SPEC SVC	-	-	-	-
14950	721900 SPECIAL DEPT EXP	-	-	-	-
14950	730320 LOAN REPAY GEN FD	(19,372)	-	-	-
14950	750100 OP TRANS OUT - GEN FD	-	45,599	-	-
14950	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	RDA EXPENDITURES	<u>(19,372)</u>	<u>45,599</u>	<u>-</u>	<u>-</u>
	RDA REV - EXPEND	<u>19,539</u>	<u>(45,599)</u>	<u>-</u>	<u>-</u>
	RDA AVAILABLE FINANCING SOURCES	26,227	45,599	-	-
	RDA FINANCING USES	<u>(19,372)</u>	<u>45,599</u>	<u>-</u>	<u>-</u>
	RDA ENDING FUND BALANCE	<u>45,599</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

4890 COUNTY SERVICE AREA 21 CASCADEL WOODS

00-01 All Parcels \$100 per year 99-00 All Parcels \$ 66 per year 97-98 Assessment cancelled due to Prop. 218
94-95 to 96-97 All Parcels \$125 per year 92-93 to 93-94 All Parcels

Current number of parcels being billed: 154

This District's annual \$100 assessment for park maintenance had to be canceled as of July 1, 1997, due to Proposition 218. A Proposition 218 public hearing was conducted on September 29, 1998, and an annual assessment not to exceed \$100 was adopted by Resolution 28-210. The actual amount of the assessment for 99-00 was set at \$66. The Cascadel Woods Property Owners Association requested that the amount of the assessment for 02-03 be \$50 but the Board decided to make it \$100. The assessment has been \$100 per year since 2002-03.

The Property Owners' proposed budget for 2018-19 is included herein.

		ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance					
48900	461100 F/B RES ENCUMBRANCES	5,752	4,400	-	-
48900	491100 F/B UNRES UNDES	33,738	43,641	30,000	32,500
	CASCADEL WOODS BEGINNING FUND BALANCE	39,490	48,041	30,000	32,500
Revenue					
48900	640101 INTEREST ON CASH	253	399	200	390
48900	640103 INTEREST ON PROPERTY TAX COLL	3	77	-	-
48900	640302 BLDG/IMPROVEMENT RENTALS	-	-	-	-
48900	640303 OTHER RENTS/CONCESSIONS	40	-	-	-
48900	660204 SP ASMT - PARKS/LAND	15,050	15,200	14,450	14,500
48900	660210 SP ASMT - DELINQUENT ASMT	663	10,707	500	500
	CASCADEL WOODS REVENUE	16,009	26,383	15,150	15,390
Expense					
48900	720300 COMMUNICATION SVCS	1,036	1,059	1,100	1,100
48900	720501 JANITORIAL	-	-	-	-
48900	720601 GENERAL INSURANCE	-	-	-	-
48900	720900 MTCE - BLDGS & IMPROVE	1,190	-	3,850	3,850
48900	720906 MTCE - ROADS	-	-	-	-
48900	720912 MTCE - PARKS	600	-	2,600	2,600
48900	721300 OFFICE EXPENSE	-	-	-	-
48900	721302 POSTAGE	-	-	750	750
48900	721306 EQPT < FA LIMIT	-	-	1,400	1,400
48900	721400 PROF & SPEC SVC	2,956	35,590	-	-
48900	721403 AUDIT/ACCTG SVCS	-	-	500	500

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
48900 721461 P&S - ENGINEERING SERVICES	-	-	-	-
48900 721602 RENT/LSE OTHER EQPT	-	-	-	-
48900 721800 SMALL TOOLS/INSTRUMENTS	-	-	-	-
48900 721900 SPECIAL DEPT EXP	-	-	-	-
48900 722005 REIMB EMPLOYEE CARS	-	-	-	-
48900 722101 GAS & ELECTRICITY	771	607	1,360	1,360
48900 722102 SWR & WTR CHARGES	905	743	1,360	1,360
48900 740200 BLDGS & IMPROVE	-	-	-	-
48900 780100 APPROPRIATION FOR CONTINGENCY	-	-	32,230	34,970
	<u>7,458</u>	<u>37,998</u>	<u>45,150</u>	<u>47,890</u>
CASCADEL WOODS EXPENDITURES	7,458	37,998	45,150	47,890
	<u>8,550</u>	<u>(11,615)</u>	<u>(30,000)</u>	<u>(32,500)</u>
CASCADEL WOODS REV - EXPEND	8,550	(11,615)	(30,000)	(32,500)
	<u>55,499</u>	<u>74,424</u>	<u>45,150</u>	<u>47,890</u>
CASCADEL WOODS AVAILABLE FINANCING SOURCES	55,499	74,424	45,150	47,890
	<u>7,458</u>	<u>37,998</u>	<u>45,150</u>	<u>47,890</u>
CASCADEL WOODS FINANCING USES	7,458	37,998	45,150	47,890
	<u>48,041</u>	<u>36,426</u>	<u>-</u>	<u>-</u>
CASCADEL WOODS ENDING FUND BALANCE	48,041	36,426	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

5100 COUNTY SERVICE AREA 22 TABLE MOUNTAIN ZONE B

This district was formed to provide fire prevention, road maintenance, and lighting services to Valley Children’s Hospital and its immediate area. Currently, Valley Children’s Hospital is billed quarterly for 66% of the cost (including an 11% administrative fee) to provide fire protection to the area. The budget here projects the costs of manning Fire Station No. 9 and estimates the revenues required to fund those operations in 2017-18, appropriates \$205,000 for transfer to the General Fund, and provides for a \$212,783 appropriation for contingency.

	ACTUAL 2015-16	ACTUAL 2015-16	PROPOSED BUDGET 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
51000 491100 F/B UNRES UNDES	157,474	178,737	155,000	200,343
TABLE MNT ZONE B BEGINNING FUND BALANCE	<u>157,474</u>	<u>178,737</u>	<u>155,000</u>	<u>200,343</u>
Revenue				
51000 640101 INTEREST ON CASH	1,141	1,813	1,180	2,000
51000 660201 SP ASMT - RDS	21,000	21,000	21,000	21,000
51000 660203 SP ASMT - LIGHTS	2,440	2,440	2,440	2,440
51000 660221 SPEC ASMNT-FIRE SERVICES	203,925	201,422	205,000	205,000
51000 662723 SERVICES TO OTHER AGENCIES	-	-	-	-
TABLE MNT ZONE B REVENUE	<u>228,506</u>	<u>226,675</u>	<u>229,620</u>	<u>230,440</u>
Expense				
51000 720906 MTCE - ROADS	7,307	-	10,000	10,000
51000 720909 MTCE - ST LIGHTS	4,935	2,615	3,000	3,000
51000 750100 OP TRANS OUT - GEN FD	195,000	201,422	205,000	205,000
51000 780100 APPROPRIATION FOR CONTINGENCY	-	-	166,620	212,783
TABLE MNT ZONE B EXPENDITURES	<u>207,242</u>	<u>204,037</u>	<u>384,620</u>	<u>430,783</u>
TABLE MNT ZONE B REV - EXPEND	<u>21,264</u>	<u>22,637</u>	<u>(155,000)</u>	<u>(200,343)</u>
TABLE MNT ZONE B AVAILABLE FINANCING SOURCES	385,979	405,412	384,620	430,783
TABLE MNT ZONE B FINANCING USES	<u>207,242</u>	<u>204,037</u>	<u>384,620</u>	<u>430,783</u>
TABLE MNT ZONE B ENDING FUND BALANCE	<u>178,737</u>	<u>201,375</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

5410 COMMUNITY FACILITIES DISTRICT 93-1 RIO MESA

In 1993, various costs for providing needed infrastructure in the Rio Mesa area were estimated and the property owners in that area were offered two options for paying their share of those costs:

- Elect to pay their share by way of a direct assessment levied by Service Area 22 on the fiscal year 1993-94 property tax bills.
- Elect to be included in CFD 93-1. Bonds would be sold to finance participants share of costs and a special tax would be placed on their tax bills to pay principal and interest due on the bonds.

In December 1993, CFD 93-1 issued \$910,000 of bonds. The term of the issue was 15 years and the interest rate ranged from 4% to 6.25%. Final payment was made September 1, 2009. The budget presented herein provides for County administrative costs and \$20,406 appropriation for refunds.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
54100 482100 F/B UNRES DES BOND RES	8,416	8,416	-	-
54100 491100 F/B UNRES UNDES	12,395	12,518	21,072	21,376
CFD 93-1 RIO MESA BEGINNING FUND BALANCE	20,811	20,933	21,072	21,376
Revenue				
54100 640101 INTEREST ON CASH	122	204	138	210
54100 640103 INTEREST ON PROPERTY TAX	-	-	-	-
54100 660210 SP ASMT-DELINQUENT ASMT	-	-	-	-
CFD 93-1 RIO MESA REVENUE	122	204	138	210
Expense				
54100 721206 REFUND/OVERCHARGES	-	-	20,030	20,406
54100 721400 PROF & SPEC SVC	-	-	-	-
54100 721403 AUDIT/ACCTG SVCS	-	-	1,180	1,180
54100 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
CFD 93-1 RIO MESA EXPENDITURES	-	-	21,210	21,586
CFD 93-1 RIO MESA REV - EXPEND	122	204	(21,072)	(21,376)
CFD 93-1 RIO MESA AVAILABLE FINANCING SOURCES	20,933	21,137	21,210	21,586
CFD 93-1 RIO MESA FINANCING USES	-	-	21,210	21,586
CFD 93-1 RIO MESA ENDING FUND BALANCE	20,933	21,137	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

5420 COMMUNITY FACILITIES DISTRICT 94-1 COMMUNITY COLLEGE

In 1994, CFD 94-1 was formed to obtain funding for land to be used as the site for the Madera Community College campus. Bonds in the amount of \$1,805,000 were issued in July of 1994. The term of the bonds was 15 years and the interest rate ranged from 4.5% to 7.4%. The final payment was made September 1, 2009. The budget presented herein provides for County administrative costs and \$86,519 appropriation for refunds.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
54200 482100 F/B UNRES DES BOND RES	41,817	41,817	-	-
54200 491100 F/B UNRES UNDES	42,024	42,516	84,391	86,169
CFD 94-1 COMMUNITY COLLEGE BEGINNING FUND BALANCE	<u>83,841</u>	<u>84,333</u>	<u>84,391</u>	<u>86,169</u>
Revenue				
54200 640101 INTEREST ON CASH	492	823	550	850
54200 640103 INTEREST ON PROPERTY TAX	-	-	-	-
54200 660210 SP ASMT - DELINQUENT ASMT	-	-	-	-
CFD 94-1 COMMUNITY COLLEGE REVENUE	<u>492</u>	<u>823</u>	<u>550</u>	<u>850</u>
Expense				
54200 721206 REFUND/OVERCHARGES	-	-	84,441	86,519
54200 721400 PROF & SPEC SVC	-	-	-	-
54200 721403 AUDIT/ACCTG SVCS	-	-	500	500
54200 730200 BOND REDEMPTIONS	-	-	-	-
54200 730400 INTEREST ON BONDS	-	-	-	-
54200 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
CFD 94-1 COMMUNITY COLLEGE EXPENDITURES	<u>-</u>	<u>-</u>	<u>84,941</u>	<u>87,019</u>
CFD 94-1 COMMUNITY COLLEGE REV - EXPEND	<u>492</u>	<u>823</u>	<u>(84,391)</u>	<u>(86,169)</u>
CFD 94-1 COMMUNITY COLLEGE AVAILABLE FINANCING SRCES	84,333	85,156	84,941	87,019
CFD 94-1 COMMUNITY COLLEGE FINANCING USES	-	-	84,941	87,019
CFD 94-1 COMMUNITY COLLEGE ENDING FUND BALANCE	<u>84,333</u>	<u>85,156</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

5421 COUNTY BUSINESS IMPROVEMENT DISTRICT

During fiscal year 2011-12, the Board of Supervisors approved the formation of a County Business Improvement District to fund promotion of Madera County as a tourist destination. The proposed 2018-19 budget provides for appropriations to cover Treasurer-Tax Collector expenses of administering the funds and \$957,600 contribution to other agencies.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
54210 491100 F/B UNRES UNDES	(62,234)	7,225	50,000	-
IMPRV DISTRICT BEGINNING FUND BALANCE	<u>(62,234)</u>	<u>7,225</u>	<u>50,000</u>	<u>-</u>
Revenue				
54210 640101 INTEREST ON CASH	-	-	-	-
54210 660231 SPEC ASSESSMT - BUS IMPRV DST	640,932	477,355	550,000	957,600
IMPRV DISTRICT REVENUE	<u>640,932</u>	<u>477,355</u>	<u>550,000</u>	<u>957,600</u>
Expense				
54210 701000 TRUST EXPENDITURES	-	-	-	-
54210 721400 PROFESSIONAL & SPECIALIZED SERVICES	-	-	-	-
54210 731305 CONTRIBUTIONS/OTHER AGENCIES	571,473	464,048	600,000	957,600
54210 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
IMPRV DISTRICT EXPENDITURES	<u>571,473</u>	<u>464,048</u>	<u>600,000</u>	<u>957,600</u>
IMPRV DISTRICT REV - EXPEND	<u>69,459</u>	<u>13,306</u>	<u>(50,000)</u>	<u>-</u>
IMPRV DISTRICT AVAILABLE FINANCING SOURCES	578,698	484,580	600,000	957,600
IMPRV DISTRICT FINANCING USES	<u>571,473</u>	<u>464,048</u>	<u>600,000</u>	<u>957,600</u>
IMPRV DISTRICT ENDING FUND BALANCE	<u>7,225</u>	<u>20,532</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

5501 AG COMMISSIONER TRUST

This fund is the depository for Federal and State proceeds received from the State that are then dispersed out in the same amount to reimburse applicators of crop protection materials to protect Madera County crops from Pierce's Disease, a lethal plant disease. The amounts received from the State that are then dispersed out in equal amounts may range from \$0.00 to \$200,000.00, depending on application needs each year. The application reimbursements are fully reimbursed by the State funding with no impact to the General Fund. This fund was first budgeted in FY 2012-13.

		ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance					
55010	491100 F/B UNRES UNDES	8,497	8,498	-	8,498
	BEGINNING FUND BALANCE	8,497	8,498	-	8,498
Revenue					
55010	657124 FED-USDA GWSS APHIS	31,876	25,225	200,000	200,000
	AG COMM TRUST REVENUE	31,876	25,225	200,000	200,000
Expense					
55010	721400 PROFESSIONAL & SPECIALIZED SERVICES	31,876	25,225	200,000	200,000
55010	780100 APPROPRIATIONS FOR CONTINGENCY	-	-	-	8,498
	EXPENDITURES	31,876	25,225	200,000	208,498
	AG COMM TRUST REV - EXPEND	-	-	-	(8,498)
	AVAILABLE FINANCING SOURCES	40,373	33,723	200,000	208,498
	FINANCING USES	31,876	25,225	200,000	208,498
	AG COMM TRUST ENDING FUND BALANCE	8,497	8,498	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

5725 COUNTY DNA ID FUND DOC

The County collects fees under Prop 69 to defray costs of DNA testing. For fiscal year 2018-19, \$100,000 is appropriated for Transfer to the General Fund and \$1,500 for payments to TC-31 account for interest earned. The remaining available fund balance of \$351,895 is appropriated for contingency.

	<u>ACTUAL 2015-16</u>	<u>ACTUAL 2016-17</u>	<u>BOARD APPROVED 2017-18</u>	<u>PROPOSED BUDGET 2018-19</u>
Fund Balance				
57250 491100 F/B UNRES UNDES	533,954	487,885	435,865	395,395
BEGINNING FUND BALANCE	<u>533,954</u>	<u>487,885</u>	<u>435,865</u>	<u>395,395</u>
Revenue				
57250 601000 TRUST REVENUE			-	-
57250 630101 CO SHARE STATE FINES	5,577	7,499	-	7,000
57250 630405 PROP 69 DNA TEST	45,061	45,402	50,000	45,000
57250 640101 INTEREST ON CASH	3,293	5,084	3,000	6,000
DNA ID FUND-DOC REVENUE	<u>53,932</u>	<u>57,985</u>	<u>53,000</u>	<u>58,000</u>
Expense				
57250 730000 OTHER CHARGES	-	8,705	-	1,500
57250 750100 OP TRANS OUT - GEN FD	100,000	91,000	100,000	100,000
57250 780100 APPROPRIATION FOR CONTINGENCY	-	-	388,865	351,895
DNA ID FUND-DOC EXPENDITURES	<u>100,000</u>	<u>99,705</u>	<u>488,865</u>	<u>453,395</u>
DNA ID FUND-DOC REV - EXPEND	<u>(46,068)</u>	<u>(41,720)</u>	<u>(435,865)</u>	<u>(395,395)</u>
AVAILABLE FINANCING SOURCES	587,885	545,870	488,865	453,395
FINANCING USES	<u>100,000</u>	<u>99,705</u>	<u>488,865</u>	<u>453,395</u>
ENDING FUND BALANCE	<u>487,885</u>	<u>446,165</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

6031 HEALTH TOBACCO PREVENTION & EDUCATION

The Tobacco Prevention and Education Program is funded by the State through Proposition 99, the Tobacco Tax, and Health Protection Act of 1988. The Legislation designates County Health Departments to develop local intervention plans against tobacco use in conjunction with community-based organizations. For FY 2018-19, \$300,000 is recommended for transfer to the Public Health Department general fund for costs associated for these activities. The remaining projected balance of \$13,222 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
60310 491100 F/B UNRES UNDES	214,210	228,656	12,022	162,022
BEGINNING FUND BALANCE	<u>214,210</u>	<u>228,656</u>	<u>12,022</u>	<u>162,022</u>
Revenue				
60310 640101 INTEREST ON CASH	1,848	862	1,500	1,200
60310 652110 ST - HEALTH TOBACCO EDUC	<u>150,000</u>	<u>150,000</u>	<u>369,105</u>	<u>150,000</u>
HEALTH 6031 REVENUE	<u>151,848</u>	<u>150,862</u>	<u>370,605</u>	<u>151,200</u>
Expenses				
60310 750100 OPERATING TRANSFERS OUT	137,401	355,864	370,605	300,000
60310 780100 APPROPRIATION FOR CONTINGENCY	-	-	12,022	13,222
HEALTH 6031 EXPENDITURES	<u>137,401</u>	<u>355,864</u>	<u>382,627</u>	<u>313,222</u>
HEALTH 6031 REV - EXPEND	<u>14,446</u>	<u>(205,002)</u>	<u>(12,022)</u>	<u>(162,022)</u>
AVAILABLE FINANCING SOURCES	366,057	379,518	382,627	313,222
FINANCING USES	<u>137,401</u>	<u>355,864</u>	<u>382,627</u>	<u>313,222</u>
60310 HEALTH TOBACCO ENDING FUND BALANCE	<u>228,656</u>	<u>23,654</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
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6032 HEALTH TOBACCO PREVENTION & EDUCATION

The Tobacco Prevention and Education Program is funded by the State through Proposition 56, the Tobacco Tax. The Legislation designates County Health Departments to develop local intervention plans against tobacco use in conjunction with community-based organizations. For FY 2018-19, \$168,970 is recommended for transfer to the Public Health Department general fund for costs associated for these activities. The remaining projected balance of \$100,000 is appropriated for contingency.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
60320 491100 F/B UNRES UNDES	-	-	-	100,000
BEGINNING FUND BALANCE	-	-	-	100,000
Revenue				
60320 601000 TRUST REVENUE	-	-	-	
60320 640101 INTEREST ON CASH	-	-	-	700
60320 652110 ST - HEALTH TOBACCO EDUC	-	-	-	168,270
HEALTH 6031 REVENUE	-	-	-	168,970
Expenses				
60320 701000 TRUST EXPENDITURES	-	-	-	
60320 750100 OPERATING TRANSFERS OUT	-	-	-	168,970
60320 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	100,000
HEALTH 6031 EXPENDITURES	-	-	-	268,970
HEALTH 6031 REV - EXPEND	-	-	-	(100,000)
AVAILABLE FINANCING SOURCES	-	-	-	268,970
FINANCING USES	-	-	-	268,970
60320 HEALTH TOBACCO ENDING FUND BALANCE	-	-	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

6083 PUBLIC LIBRARY FUNDS

The State annually provides limited funding to County Libraries. These funds are deposited into this fund until allowable expenditures are identified, at which time funds are transferred to reimburse the General Fund. In fiscal year 2015-16, the entire fund balance was appropriated as Operating Transfer Out to close out this fund.

		ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance					
60830	491100 F/B UNRES UNDES	34,630	-	-	-
	PUBLIC LIBRARY FUNDS BEGINNING FUND BALANCE	<u>34,630</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue					
60830	640101 INTEREST ON CASH	48	-	-	-
60830	654020 STATE LIBRARY SUBVENTION	-	-	-	-
	PUBLIC LIBRARY FUNDS REVENUE	<u>48</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense					
60830	750100 OP TRANS OUT - GEN FD	34,610	-	-	-
60830	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	PUBLIC LIBRARY FUNDS EXPENDITURES	<u>34,610</u>	<u>-</u>	<u>-</u>	<u>-</u>
	PUBLIC LIBRARY FUNDS REV - EXPEND	<u>(34,562)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	AVAILABLE FINANCING SOURCES	34,678	-	-	-
	FINANCING USES	<u>34,610</u>	<u>-</u>	<u>-</u>	<u>-</u>
	PUBLIC LIBRARY FUNDS ENDING FUND BALANCE	<u>68</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

6132 COMMUNITY CORRECTIONS PROGRAM

As part of the realignment legislation of 2011-12, the State of California granted funds to the Counties to implement the additional program responsibilities assumed by the Counties and to provide training for the transition. For fiscal year 2018-19, \$100,000 is appropriated in this fund for Transfer to the General Fund.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2015-16	2016-17	2017-18	2018-19
61322 COMMUNITY CORRECTIONS PROGRAM					
Fund Balance					
61322	491100 F/B UNRES UNDES	285,242	282,326	284,330	314,969
	COMMUNITY CORRECTIONS BEGINNING FUND BALANCE	285,242	282,326	284,330	314,969
Revenue					
61320	640101 INTEREST ON CASH	1,148	3,201	1,800	3,500
61322	654000 STATE - OTHER	100,000	100,000	100,000	100,000
	COMMUNITY CORRECTIONS PROGRAM REVENUE	101,148	103,201	101,800	103,500
Expense					
61322	750100 OP TRANS OUT - GEN FD	104,064	74,695	100,000	100,000
61322	780100 APPROPRIATION FOR CONTINGENCY	-	-	286,130	318,469
	COMMUNITY CORRECTIONS PROGRAM EXPENDITURES	104,064	74,695	386,130	418,469
	COMMUNITY CORRECTIONS PROGRAM REV - EXPEND	(2,916)	28,507	(284,330)	(314,969)
	COMM. CORR. PROG. AVAILABLE FINANCING SOURCES	386,390	385,527	386,130	418,469
	COMMUNITY CORRECTIONS PROGRAM FINANCING USES	104,064	74,695	386,130	418,469
	COMMUNITY CORRECTIONS PROGRAM ENDING FUND BALANCE	282,326	310,832	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

6133 COUNTY LOCAL REVENUE FUND

For fiscal year 2011-12, the State of California created a new realignment funding mechanism (AB 109/AB 118) that transferred responsibility for certain State programs to the Counties. The County created fund 6133 to accommodate all the various funding sources designated by the State under this new realignment. During fiscal year 2014-15, two new funds were established - 6134 and 6135; fund 6134 incorporates former Org Key 61335 which is now 61340, and fund 6135 incorporates former Org Key 61337 which is now 61350. This budget reflects only fund 6133 as noted in the budget detail. For fiscal year 2018-19, the funds receive realignment revenues to fund operations of the Sheriff, Probation, District Attorney/Public Defender, and Corrections. Org 61332, Local Community Corrections is included in the main budget document as it finances a significant operating budget.

		ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
COUNTY LOCAL REVENUE FUND					
Fund Balance (Beginning)					
61330	FUND BALANCE	-	-	-	-
61331	FUND BALANCE	577,792	332,594	-	1,671,728
61333	FUND BALANCE	286,154	394,927	394,923	469,927
61334	FUND BALANCE	956,838	1,288,064	148,257	263,847
61338	FUND BALANCE	2,631,179	2,466,150	1,582,402	623,350
COUNTY LOCAL REVENUE FUND BALANCE		<u>4,451,963</u>	<u>4,481,734</u>	<u>2,125,582</u>	<u>3,028,852</u>
61331 TRIAL COURT SECURITY					
Revenue					
61331	652129 STATE REALIGNMENT	1,529,454	1,537,515	1,444,624	1,440,000
TRIAL COURT SECURITY REVENUE		<u>1,529,454</u>	<u>1,537,515</u>	<u>1,444,624</u>	<u>1,440,000</u>
Expense					
61331	750100 OP TRANS OUT - GEN FD	1,774,652	1,671,728	1,444,624	1,440,000
61331	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	1,671,728
TRIAL COURT SECURITY EXPENDITURES		<u>1,774,652</u>	<u>1,671,728</u>	<u>1,444,624</u>	<u>3,111,728</u>
TRIAL COURT SECURITY REV - EXPENDITURES		<u>(245,198)</u>	<u>(134,213)</u>	<u>-</u>	<u>(1,671,728)</u>
61333 DA/PUBLIC DEFENDER					
Revenue					
61333	652129 STATE REALIGNMENT	153,773	145,865	140,000	160,000
DA/PUBLIC DEFENDER REVENUE		<u>153,773</u>	<u>145,865</u>	<u>140,000</u>	<u>160,000</u>

		ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Expense					
61333	750100 OP TRANS OUT - GEN FD	45,000	45,000	85,000	85,000
61333	780100 APPROPRIATION FOR CONTINGENCY	-	-	449,923	544,927
	DA/PUBLIC DEFENDER EXPENDITURES	45,000	45,000	534,923	629,927
	DA/PUBLIC DEFENDER LIAB REV - EXPENDITURES	108,773	100,865	(394,923)	(469,927)
61334 JUVENILE JUSTICE					
Revenue					
61334	652129 STATE REALIGNMENT	792,461	638,139	605,000	720,000
	JUVENILE JUSTICE REVENUE	792,461	638,139	605,000	720,000
Expense					
61334	750100 OP TRANS OUT - GEN FD	461,235	1,503,918	604,410	642,027
61334	780100 APPROPRIATION FOR CONTINGENCY	-	-	148,847	341,820
	JUVENILE JUSTICE EXPENDITURES	461,235	1,503,918	753,257	983,847
	JUVENILE JUSTICE REV - EXPENDITURES	331,226	(865,779)	(148,257)	(263,847)
61338 LOCAL LAW ENFORCEMENT SERVICES					
Revenue					
61338	652129 STATE REALIGNMENT	-	-	-	-
61338	652507 STATE TANF GRANT - PROBATION	688,201	801,752	890,012	900,000
61338	654044 ST - SLESF - DA	47,923	56,952	50,000	60,000
61338	654045 ST - SLESF - JAIL	47,861	56,952	50,000	60,000
61338	654046 ST - SLESF - SHERIFF	337,194	405,154	350,000	420,000
61338	654057 STATE RURAL CRIME PREVENTION TASK FORCE	164,650	164,650	165,000	170,000
61338	654068 ST - SLESF JUV JUSTICE	401,827	552,928	550,000	570,000
61338	654080 ST - RURAL/SMALL COUNTIES LAW ENFORCEMENT	500,000	503,050	500,000	520,000
61338	654512 STATE CAL MMET GRANT	188,684	188,684	188,684	188,684
61338	661501 BOOKING FEES - CITIES	124,054	124,735	124,054	124,054
61338	673444 SHERIFF RURAL/SMALL COUNTIES	-	-	500,000	-
	LOCAL LAW ENFORCEMENT SERVICES REVENUE	2,500,394	2,854,856	3,367,750	3,012,738
Expense					
61338	731303 CONTRIBUTION TO CITIES	200,000	259,481	200,000	280,500
61338	750100 OP TRANS OUT - GEN FD	2,494,815	2,833,104	500,000	2,732,238
61338	780100 APPROPRIATION FOR CONTINGENCY	-	-	4,250,152	623,350

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
LOCAL LAW ENFORCEMENT SERVICES EXPENDITURES	<u>2,694,815</u>	<u>3,092,585</u>	<u>4,950,152</u>	<u>3,636,088</u>
LOCAL LAW ENFORCEMENT SERVICES REV - EXPENDITURES	<u>(194,422)</u>	<u>(237,729)</u>	<u>(1,582,402)</u>	<u>(623,350)</u>
COUNTY LOCAL REVENUE FUND				
AVAILABLE FINANCING SOURCES	9,428,044	9,658,109	7,682,956	8,361,590
FINANCING USES	<u>4,975,702</u>	<u>6,313,231</u>	<u>7,682,956</u>	<u>8,361,590</u>
COUNTY LOCAL REVENUE FUND BALANCE	<u>4,452,342</u>	<u>3,344,878</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
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6134 HEALTH AND HUMAN SERVICES FUND

For fiscal year 2011-12, the State of California created a new realignment funding mechanism (AB 109/AB 118) that transferred responsibility for certain State programs to the Counties. The County created fund 6133 to accommodate all the various funding sources designated by the State under this new realignment. During fiscal year 2014-15, fund 6134 was established to incorporate former Org Key 61335 which is now 61340. This budget reflects fund 6134. For fiscal year 2018-19, the fund receives realignment revenues to fund operations of the Social Services Department.

		<u>ACTUAL 2015-16</u>	<u>ACTUAL 2016-17</u>	<u>BOARD APPROVED 2017-18</u>	<u>PROPOSED BUDGET 2018-19</u>
COUNTY LOCAL REVENUE FUND					
Fund Balance (Beginning)					
61340	FUND BALANCE (was 61335)	1,195,388	641,837	1,007,182	590,027
	COUNTY LOCAL REVENUE FUND BALANCE	<u>1,195,388</u>	<u>641,837</u>	<u>1,007,182</u>	<u>590,027</u>
61340 HEALTH AND HUMAN SERVICES (WAS 61335)					
Revenue					
61340	652129 STATE REALIGNMENT	<u>7,408,663</u>	<u>7,332,294</u>	<u>7,200,000</u>	<u>7,600,000</u>
	HEALTH AND HUMAN SERVICES REVENUE	<u>7,408,663</u>	<u>7,332,294</u>	<u>7,200,000</u>	<u>7,600,000</u>
Expense					
61340	750100 OP TRANS OUT - GEN FD	7,962,213	7,332,295	8,207,182	8,190,027
61340	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	HEALTH AND HUMAN SERVICES EXPENDITURES	<u>7,962,213</u>	<u>7,332,295</u>	<u>8,207,182</u>	<u>8,190,027</u>
	HEALTH AND HUMAN SERVICES REV - EXPENDITURES	<u>(553,550)</u>	<u>(1)</u>	<u>(1,007,182)</u>	<u>(590,027)</u>
COUNTY LOCAL REVENUE FUND					
	AVAILABLE FINANCING SOURCES	8,604,051	7,974,131	8,207,182	8,190,027
	FINANCING USES	<u>7,962,213</u>	<u>7,332,295</u>	<u>8,207,182</u>	<u>8,190,027</u>
	COUNTY LOCAL REVENUE FUND BALANCE	<u>641,838</u>	<u>641,837</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
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6135 BEHAVIORAL HEALTH FUND

For fiscal year 2011-12, the State of California created a new realignment funding mechanism (AB 109/AB 118) that transferred responsibility for certain State programs to the Counties. The County created fund 6133 to accommodate all the various funding sources designated by the State under this new realignment. During fiscal year 2014-15, fund 6135 was established to incorporate former Org Key 61337 which is now 61350. This budget reflects fund 6135. For fiscal year 2018-19, the funds receive realignment revenues to fund operations of the Behavioral Health Department.

		<u>ACTUAL 2015-16</u>	<u>ACTUAL 2016-17</u>	<u>BOARD APPROVED 2017-18</u>	<u>PROPOSED BUDGET 2018-19</u>
COUNTY LOCAL REVENUE FUND					
Fund Balance (Beginning)					
61350	FUND BALANCE (was 61337)	1,520,518	1,838,134	1,541,746	2,623,903
	COUNTY LOCAL REVENUE FUND BALANCE	<u>1,520,518</u>	<u>1,838,134</u>	<u>1,541,746</u>	<u>2,623,903</u>
61350 BEHAVIORAL HEALTH (WAS 61337)					
Revenue					
61350	640101 INTEREST ON CASH	2,373	(2,373)	-	-
61350	652129 STATE REALIGNMENT	<u>3,001,177</u>	<u>4,002,113</u>	<u>3,001,177</u>	<u>3,600,000</u>
	BEHAVIORAL HEALTH REVENUE	<u>3,003,550</u>	<u>3,999,740</u>	<u>3,001,177</u>	<u>3,600,000</u>
Expense					
61350	750000 OPERATING TRANSFERS OUT	2,685,933	3,271,299	3,371,133	4,088,248
61350	780100 APPROPRIATION FOR CONTINGENCY	-	-	<u>1,171,790</u>	<u>2,135,655</u>
	BEHAVIORAL HEALTH EXPENDITURES	<u>2,685,933</u>	<u>3,271,299</u>	<u>4,542,923</u>	<u>6,223,903</u>
	BEHAVIORAL HEALTH REV - EXPENDITURES	<u>317,616</u>	<u>728,441</u>	<u>(1,541,746)</u>	<u>(2,623,903)</u>
COUNTY LOCAL REVENUE FUND					
	AVAILABLE FINANCING SOURCES	4,524,067	5,837,874	4,542,923	6,223,903
	FINANCING USES	<u>2,685,933</u>	<u>3,271,299</u>	<u>4,542,923</u>	<u>6,223,903</u>
	COUNTY LOCAL REVENUE FUND BALANCE	<u>1,838,134</u>	<u>2,566,575</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

6335 SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND

Prior to implementation of the new realignment of 2011-12, the County received these funds annually from the State in fund 6335. Only the residual balance carried over from 2011-12 is accounted for in this fund, as beginning in 2012-13 the Supplemental Law Enforcement Services funding was included in the new realignment funding and is accounted for in fund 6133. In fiscal year 2013-14, the remaining fund balance of \$16,167 was appropriated as a Transfer to the General Fund. In 2014-15, the residual balance of \$3 was appropriated as a transfer to the General Fund to close out this fund and was closed out in FY 2015-16.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
63350 491100 F/B UNRES UNDES	2	-	-	-
BEGINNING FUND BALANCE	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue				
63350 601000 TRUST REVENUE	-	-	-	-
63350 640101 INTEREST ON CASH	(2)	-	-	-
63350 654044 SLESF	-	-	-	-
SLESF REVENUE	<u>(2)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
63350 701000 TRUST EXPENDITURES	-	-	-	-
63350 750100 OP TRANS OUT - GEN FD	-	-	-	-
63350 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
SLESF EXPENDITURES	-	-	-	-
SLESF REV - EXPENDITURES	<u>(2)</u>	<u>-</u>	<u>-</u>	<u>-</u>
AVAILABLE FINANCING SOURCES	-	-	-	-
FINANCING USES	-	-	-	-
SLESF ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

6721 WRAPAROUND PROGRAM FUND

Senate Bill 163, passed in 1997, allows California counties a more flexible use of existing State Foster Care dollars for children in or at risk of being placed in RCL 10-14 group home facilities. Eligible children will receive a broader array of service alternatives using the Wraparound standards. A funding formula determines what portion of the child's potential group home placement cost can be used to purchase a variety of formal and informal support and services to maintain the child in a family setting. This fund was first budgeted during FY 2014-15. As the program was not meeting the department's needs, the program was terminated and the fund closed out in FY 2016-17.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
67210 461100 F/B RES ENCUMBRANCES	43,239	-	-	-
67210 491100 F/B UNRES UNDES	185,952	205,729	176,412	-
BEGINNING FUND BALANCE	<u>229,191</u>	<u>205,729</u>	<u>176,412</u>	<u>-</u>
Revenue				
67210 655102 FOSTER CARE - FEDERAL	48,395	9,707	-	-
67210 680200 OPERATING TRANSFERS IN	63,316	-	-	-
WRAPAROUND PROGRAM FUND REVENUE	<u>111,711</u>	<u>9,707</u>	<u>-</u>	<u>-</u>
Expense				
67210 721400 PROFESSIONAL & SPECIALIZED SERVICES	46,859	27,441	-	-
67210 730104 FOSTER CARE - WRAP	84,484	12,934	-	-
67210 780100 APPROPRIATIONS FOR CONTINGENCY	-	-	-	-
WRAPAROUND PROGRAM EXPENDITURES	<u>131,343</u>	<u>40,375</u>	<u>-</u>	<u>-</u>
WRAPAROUND PROGRAM REV - EXPEND	<u>(19,632)</u>	<u>(30,668)</u>	<u>-</u>	<u>-</u>
AVAILABLE FINANCING SOURCES	340,902	215,436	176,412	-
FINANCING USES	<u>131,343</u>	<u>40,375</u>	<u>-</u>	<u>-</u>
WRAPAROUND PROGRAM ENDING FUND BALANCE	<u>209,559</u>	<u>175,061</u>	<u>176,412</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2019

6821 TAX COLLECTOR DELINQUENT TAX SALES

The Treasurer-Tax Collector conducts the sale of delinquent property in an effort to collect delinquent property taxes. The cost of administering these sales is offset with the proceeds. For fiscal year 2018-19, \$136,104 is budgeted as an operating transfer to the general fund to offset the Tax Collector's costs associated with the delinquent property tax sales.

	ACTUAL 2015-16	ACTUAL 2016-17	BOARD APPROVED 2017-18	PROPOSED BUDGET 2018-19
Fund Balance				
68210 491100 F/B UNRES UNDES	399,116	443,018	236,021	909,446
BEGINNING FUND BALANCE	<u>399,116</u>	<u>443,018</u>	<u>236,021</u>	<u>909,446</u>
Revenue				
68210 601000 TRUST REVENUE	248,573	1,107,668	-	-
TAX COLLECTOR DELINQUENT TAX SALES REVENUE	<u>248,573</u>	<u>1,107,668</u>	<u>-</u>	<u>-</u>
Expense				
68210 701000 TRUST EXPENDITURES	177,377	590,507	-	-
68210 750100 OP TRANS OUT - GEN FD	27,295	86,243	113,437	136,104
68210 780100 APPROPRIATION FOR CONTINGENCY	-	-	122,584	773,342
TAX COLLECTOR DELINQUENT TAX SALES EXPENDITURES	<u>204,672</u>	<u>676,750</u>	<u>236,021</u>	<u>909,446</u>
TAX COLLECTOR DELINQUENT TAX SALES REV - EXPENDITURES	<u>43,902</u>	<u>430,918</u>	<u>(236,021)</u>	<u>(909,446)</u>
AVAILABLE FINANCING SOURCES	647,689	1,550,685	236,021	909,446
FINANCING USES	<u>204,672</u>	<u>676,750</u>	<u>236,021</u>	<u>909,446</u>
TAX COLLECTOR DELINQUENT TAX SALES ENDING FUND BALANCE	<u>443,018</u>	<u>873,935</u>	<u>-</u>	<u>-</u>