

**PROPOSED SPECIAL REVENUE BUDGETS**  
for the  
**FISCAL YEAR ENDING JUNE 30, 2020**



**Recommended by County Administrative Office**

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COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2020

**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 \$949 is available to appropriate for capital projects.

|   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|---|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance                                      |                   |                   |                           |                            |
| 10200 491100 F/B UNRES UNDES                      | 948               | 948               | 948                       | 949                        |
| LITIGATION SETTLEMENT BEGINNING FUND BALANCE      | 948               | 948               | 948                       | 949                        |
| Revenue   |                   |                   |                           |                            |
| 10200 640101 INTEREST ON CASH                     |                   | 1                 | -                         | -                          |
| LITIGATION SETTLEMENT REVENUE                     | -                 | 1                 | -                         | -                          |
| Expense   |                   |                   |                           |                            |
| 10200 750100 OPERATING TRANSFERS OUT              | -                 | -                 | -                         | -                          |
| 10200 780100 APPROPRIATION FOR CONTINGENCY        | -                 | -                 | 948                       | 949                        |
| LITIGATION SETTLEMENT EXPENDITURES                | -                 | -                 | 948                       | 949                        |
| LITIGATION SETTLEMENT REV - EXPEND                | -                 | 1                 | (948)                     | (949)                      |
| LITIGATION SETTLEMENT AVAILABLE FINANCING SOURCES | 948               | 949               | 948                       | 949                        |
| LITIGATION SETTLEMENT FINANCING USES              | -                 | -                 | 948                       | 949                        |
| LITIGATION SETTLEMENT ENDING FUND BALANCE         | 948               | 949               | -                         | -                          |

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2020

**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<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|-------------------------------------|--|-------------------|-------------------|---------------------------|----------------------------|
| CAPITAL PROJECT - JAIL              |  |                   |                   |                           |                            |
| Fund Balance                        |  |                   |                   |                           |                            |
| 10500                               | 481100 F/B UNRES DES CAP OUTLAY              | 9,366             | -                 | -                         | -                          |
| 10500                               | 491100 F/B UNRES UNDES                       | 1,740             | -                 | -                         | -                          |
|                                     |  | <u>11,106</u>     | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
| JAIL BEGINNING FUND BALANCE         |  | <u>11,106</u>     | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
| Revenue                             |  |                   |                   |                           |                            |
| 10500                               | 610300 PRIOR SECURED PROP TAX                | (599)             | -                 | -                         | -                          |
| 10500                               | 640101 INTEREST ON CASH                      | 108               | -                 | -                         | -                          |
| 10500                               | 640103 INTEREST ON PROPERTY TAX COLL         | -                 | -                 | -                         | -                          |
|                                     |  | <u>(491)</u>      | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
| CAPITAL PROJECT - JAIL REVENUE      |  | <u>(491)</u>      | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
| Expense                             |  |                   |                   |                           |                            |
| 10500                               | 750100 OPERATING TRANSFER OUT - GENERAL FUND | -                 | -                 | -                         | -                          |
| 10500                               | 780100 APPROPRIATION FOR CONTINGENCY         | -                 | -                 | -                         | -                          |
|                                     |  | <u>-</u>          | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
| CAPITAL PROJECT - JAIL EXPENDITURES |  | <u>-</u>          | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
| - JAIL REV - EXPEND                 |  | <u>(491)</u>      | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
| - JAIL AVAILABLE FINANCING SOURCES  |  | 10,615            | -                 | -                         | -                          |
| - JAIL FINANCING USES               |  | <u>-</u>          | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
| - JAIL ENDING FUND BALANCE          |  | <u>10,615</u>     | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |

COUNTY OF MADERA  
INTERNAL SERVICE FUND  
FISCAL YEAR ENDING 06/30/2020

**0107 SELF-INSURANCE INTERNAL SERVICE FUND**

The 2019-20 budgets appropriate funds for general liability, workers compensation, dental liability, and vision liability insurance programs, as recommended by the County Administrative Office.

|   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|---|-------------------|-------------------|---------------------------|----------------------------|
| <u>Fund Balance</u>                                 |                   |                   |                           |                            |
| 10701 431201 RETAINED EARNINGS                      | 573,059           | 171,271           | 294,763                   | -                          |
| 10702 431202 RETAINED EARNINGS                      | 5,203,089         | 6,045,677         | 6,254,722                 | 6,952,528                  |
| 10703 431203 RETAINED EARNINGS                      | 641,667           | 545,977           | 394,112                   | 413,818                    |
| 10704 431204 RETAINED EARNINGS                      | 325,366           | 339,890           | 352,528                   | 370,154                    |
|   | <u>6,743,181</u>  | <u>7,102,815</u>  | <u>7,296,125</u>          | <u>7,736,500</u>           |
| <u>Revenue</u>                                      |                   |                   |                           |                            |
| 10700 640101 INTEREST ON CASH                       | -                 | -                 | -                         | -                          |
|   | <u>-</u>          | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
| <u>Expenses</u>                                     |                   |                   |                           |                            |
| 720300 COMMUNICATION SVCS                           | -                 | -                 | -                         | -                          |
|   | <u>-</u>          | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
| SELF-INSURANCE INTERNAL SERVICE FUND EXPENSES       | -                 | -                 | -                         | -                          |
|   | <u>-</u>          | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
| SELF-INSURANCE INTERNAL SERVICE FUND REV - EXPENSES | -                 | -                 | -                         | -                          |
|   | <u>-</u>          | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
| <b>SELF-INSURANCE - GENERAL LIABILITY</b>           |                   |                   |                           |                            |
| <u>Revenue</u>                                      |                   |                   |                           |                            |
| 10701 640101 INTEREST ON CASH                       | 2,484             | 676               | 1,500                     | 1,900                      |
| 10701 662800 INTERFUND REVENUE                      | 957,931           | 1,589,384         | 2,100,000                 | 2,200,000                  |
| 10701 673903 MISC REIMBURSEMENT & REFUNDS           | 193,071           | 348,407           | 350,000                   | 500,000                    |
|   | <u>1,153,485</u>  | <u>1,938,467</u>  | <u>2,451,500</u>          | <u>2,701,900</u>           |
| <u>Expenses</u>                                     |                   |                   |                           |                            |
| 10701 720604 LIABILITY INS                          | 792,904           | 1,026,862         | 1,100,000                 | 1,100,000                  |
| 10701 720702 WITNESS FEES                           | -                 | -                 | -                         | -                          |
| 10701 721400 PROF & SPEC SVC                        | 136,112           | 29,878            | 59,750                    | 150,000                    |
| 10701 721410 CT REPORTER/TRANSCRIPT                 | 125               | -                 | -                         | -                          |
| 10701 721433 OUTSIDE ATTY'S/OTHER EXPERTS           | 561,929           | 922,581           | 900,000                   | 900,000                    |
| 10701 721434 CAPITAL/HOMICIDE CASES                 | -                 | -                 | -                         | -                          |

|   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|---|-------------------|-------------------|---------------------------|----------------------------|
| 10701 721601 RENT/LSE CO VEHICLE                  | -                 | -                 | -                         | -                          |
| 10701 721900 SPECIAL DEPT EXP                     | -                 | -                 | -                         | -                          |
| 10701 722000 TRANS/TRAVEL/EDUC                    | -                 | -                 | -                         | -                          |
| 10701 722005 REIMB EMPLOYEE CARS                  | -                 | -                 | -                         | -                          |
| 10701 730700 JUDGMENTS & DAMAGES                  | 64,202            | 207,607           | 600,000                   | 500,000                    |
| 10701 750100 OP TRANS OUT - GEN FD                | -                 | -                 | -                         | -                          |
| 10701 780100 APPROPRIATION FOR CONTINGENCY        | -                 | -                 | 86,513                    | 51,900                     |
| SELF-INSURANCE - GENERAL LIABILITY EXPENSES       | 1,555,273         | 2,186,928         | 2,746,263                 | 2,701,900                  |
| SELF-INSURANCE - GENERAL LIABILITY REV - EXPENSES | (401,788)         | (248,461)         | (294,763)                 | -                          |
| <b>SELF-INSURANCE - WORKERS COMP LIAB</b>         |                   |                   |                           |                            |
| <u>Revenue</u>                                    |                   |                   |                           |                            |
| 10702 640101 INTEREST ON CASH                     | 49,790            | 71,936            | 58,000                    | 65,000                     |
| 10702 662800 INTERFUND REVENUE                    | 3,475,524         | 4,000,043         | 4,100,000                 | 4,100,000                  |
| 10702 673903 MISC REIMBURSEMENT & REFUNDS         | 978,650           | 420,407           | 500,000                   | 600,000                    |
| SELF-INSURANCE - WORKERS COMP LIAB REVENUE        | 4,503,964         | 4,492,386         | 4,658,000                 | 4,765,000                  |
| <u>Expenses</u>                                   |                   |                   |                           |                            |
| 10702 720603 WKRS COMP INS                        | 917,392           | 1,088,523         | 1,100,000                 | 1,100,000                  |
| 10702 721000 MED/DENT/LAB SPLY                    | 1,418             | 1,330             | 1,800                     | 1,800                      |
| 10702 721400 PROF & SPEC SVC                      | 162,327           | 189,709           | 227,250                   | 150,000                    |
| 10702 721403 AUDIT/ACCTG SVCS                     | 195,127           | 183,289           | 200,000                   | 200,000                    |
| 10702 730700 JUDGMENTS & DAMAGES                  | 2,351,837         | 2,155,579         | 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        | -                 | -                 | 6,658,672                 | 7,540,728                  |
| SELF-INSUR/ WORKERS COMP LIAB EXPENDITURES        | 3,753,100         | 3,743,430         | 10,912,722                | 11,717,528                 |
| SELF-INSUR/ NS WORKERS COMP LIAB REV - EXPEND     | 750,864           | 748,957           | (6,254,722)               | (6,952,528)                |
| <b>SELF-INSURANCE - DENTAL LIABILITY</b>          |                   |                   |                           |                            |
| <u>Revenue</u>                                    |                   |                   |                           |                            |
| 10703 640101 INTEREST ON CASH                     | 4,479             | 5,535             | 4,200                     | 4,900                      |
| 10703 662729 EMPL/RETIREE INS PREMIUMS            | 17,452            | 21,206            | 22,000                    | 15,000                     |
| 10703 662800 INTERFUND REVENUE                    | 819,374           | 822,290           | 820,000                   | 710,000                    |
| SELF-INSURANCE - DENTAL LIABILITY REVENUE         | 841,305           | 849,030           | 846,200                   | 729,900                    |
| <u>Expenses</u>                                   |                   |                   |                           |                            |
| 10703 720601 GENERAL INSURANCE                    | 266,850           | 270,269           | 280,000                   | 250,000                    |



|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| 10703 721400 PROF & SPEC SVC                                 | 670,146           | 654,443           | 700,000                   | 650,000                    |
| 10703 730700 JUDGMENTS & DAMAGES                             | -                 | -                 | -                         | -                          |
| 10703 780100 APPROPRIATION FOR CONTINGENCY                   | -                 | -                 | 260,312                   | 243,718                    |
| SELF-INSURANCE - DENTAL LIABILITY EXPENDITURES               | 936,996           | 924,712           | 1,240,312                 | 1,143,718                  |
| SELF-INSUR/DENTAL LIABILITY REV - EXPEND                     | (95,691)          | (75,682)          | (394,112)                 | (413,818)                  |
| <b>SELF-INSURANCE - VISION LIABILITY</b>                     |                   |                   |                           |                            |
| <u>Revenue</u>   |                   |                   |                           |                            |
| 10704 640101 INTEREST ON CASH                                | 2,618             | 3,939             | 3,000                     | 3,500                      |
| 10704 662729 EMPLE/RETIREE INS PREMIUMS                      | 3,255             | 4,127             | 4,000                     | 3,600                      |
| 10704 662800 INTERFUND REVENUE                               | 142,905           | 143,714           | 145,000                   | 120,000                    |
| SELF-INSUR/ VISION LIABILITY REVENUE                         | 148,778           | 151,780           | 152,000                   | 127,100                    |
| <u>Expenses</u>  |                   |                   |                           |                            |
| 10704 721400 PROF & SPEC SVC                                 | 134,254           | 130,202           | 140,000                   | 140,000                    |
| 10704 780100 APPROPRIATION FOR CONTINGENCY                   | -                 | -                 | 364,528                   | 357,254                    |
| SELF-INSURANCE - VISION LIABILITY EXPENDITURES               | 134,254           | 130,202           | 504,528                   | 497,254                    |
| SELF-INSURANCE - VISION LIABILITY REV - EXPEND               | 14,524            | 21,577            | (352,528)                 | (370,154)                  |
| SELF-INSURANCE - INTERNAL SVC FD AVAILABLE FINANCING SOURCES | 6,647,531         | 7,431,663         | 15,403,825                | 16,060,400                 |
| SELF-INSURANCE - INTERNAL SVC FD FINANCING USES              | 6,379,622         | 6,985,272         | 15,403,825                | 16,060,400                 |
| <u>Fund Balance</u>  |                   |                   |                           |                            |
| 10701 431201 RETAINED EARNINGS                               | 171,271           | (77,190)          | -                         | -                          |
| 10702 431202 RETAINED EARNINGS                               | 5,953,953         | 6,794,633         | -                         | -                          |
| 10703 431203 RETAINED EARNINGS                               | 545,977           | 470,295           | -                         | -                          |
| 10704 431204 RETAINED EARNINGS                               | 339,890           | 361,468           | -                         | -                          |
| CAPITAL INTERNAL SVC FD ENDING RETAINED EARNINGS             | 7,011,090         | 7,549,206         | -                         | -                          |

COUNTY OF MADERA  
ENTERPRISE FUND  
FISCAL YEAR ENDING 06/30/2020

**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 2019-20, the entire available fund balance of \$3,204,870 is appropriated for contingency.

|   |   | <u>ACTUAL<br/>2016-17</u> | <u>ACTUAL<br/>2017-18</u> | <u>BOARD APPROVED<br/>2018-19</u> | <u>PROPOSED BUDGET<br/>2019-20</u> |
|---|---|---------------------------|---------------------------|-----------------------------------|------------------------------------|
| 0109 FAIRMEAD OLD LANDFILL SITE CLOSURE |   |                           |                           |                                   |                                    |
| Fund Balance                            |   |                           |                           |                                   |                                    |
| 10900                                   | 491100 F/B UNRES UNDES                          | <u>3,077,451</u>          | <u>3,107,465</u>          | <u>3,135,045</u>                  | <u>3,162,870</u>                   |
|   | OLD LF SITE CLOSURE BEGINNING FUND BALANCE      | <u><u>3,077,451</u></u>   | <u><u>3,107,465</u></u>   | <u><u>3,135,045</u></u>           | <u><u>3,162,870</u></u>            |
|   |   |                           |                           |                                   |                                    |
| Revenue                                 |   |                           |                           |                                   |                                    |
| 10900                                   | 640101 INTEREST ON CASH                         | <u>30,014</u>             | <u>39,459</u>             | <u>34,000</u>                     | <u>42,000</u>                      |
|   | AD OLD LF SITE CLOSURE REVENUE                  | <u><u>30,014</u></u>      | <u><u>39,459</u></u>      | <u><u>34,000</u></u>              | <u><u>42,000</u></u>               |
|   |   |                           |                           |                                   |                                    |
| Expense                                 |   |                           |                           |                                   |                                    |
| 10900                                   | 780100 APPROPRIATION FOR CONTINGENCY            | <u>-</u>                  | <u>-</u>                  | <u>3,169,045</u>                  | <u>3,204,870</u>                   |
|   | OLD LF SITE CLOSURE EXPENSES                    | <u>-</u>                  | <u>-</u>                  | <u>3,169,045</u>                  | <u>3,204,870</u>                   |
|   | OLD LF SITE CLOSURE REV - EXPENSE               | <u><u>30,014</u></u>      | <u><u>39,459</u></u>      | <u><u>(3,135,045)</u></u>         | <u><u>(3,162,870)</u></u>          |
|   |   |                           |                           |                                   |                                    |
|   | OLD LF SITE CLOSURE AVAILABLE FINANCING SOURCES | <u>3,107,465</u>          | <u>3,146,924</u>          | <u>3,169,045</u>                  | <u>3,204,870</u>                   |
|   | OLD LF SITE CLOSURE FINANCING USES              | <u>-</u>                  | <u>-</u>                  | <u>3,169,045</u>                  | <u>3,204,870</u>                   |
|   |   |                           |                           |                                   |                                    |
|   | OLD LF SITE CLOSURE ENDING FUND BALANCE         | <u><u>3,107,465</u></u>   | <u><u>3,146,924</u></u>   | <u><u>-</u></u>                   | <u><u>-</u></u>                    |

COUNTY OF MADERA  
 ENTERPRISE FUND  
 FISCAL YEAR ENDING 06/30/2020

**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 2019-20, the entire available fund balance of \$3,457,192 is appropriated for contingency.

|                                    |   | <u>ACTUAL<br/>2016-17</u> | <u>ACTUAL<br/>2017-18</u> | <u>BOARD APPROVED<br/>2018-19</u> | <u>PROPOSED BUDGET<br/>2019-20</u> |
|------------------------------------|---|---------------------------|---------------------------|-----------------------------------|------------------------------------|
| FAIRMEAD NEW LANDFILL SITE CLOSURE |   |                           |                           |                                   |                                    |
| Fund Balance                       |   |                           |                           |                                   |                                    |
| 11000                              | 491100 F/B UNRES UNDES                          | 3,299,993                 | 3,332,179                 | 3,371,000                         | 3,410,273                          |
|                                    | NEW LF SITE CLOSURE BEGINNING FUND BALANCE      | <u>3,299,993</u>          | <u>3,332,179</u>          | <u>3,371,000</u>                  | <u>3,410,273</u>                   |
| NEW LF SITE CLOSURE                |   |                           |                           |                                   |                                    |
| Revenue                            |   |                           |                           |                                   |                                    |
| 11000                              | 640101 INTEREST ON CASH                         | 32,185                    | 42,312                    | 35,452                            | 46,918                             |
| 11000                              | 662100 SANITATION/LANDFILL CHARGES FOR SERVICES | 1                         | -                         | -                                 | -                                  |
|                                    | NEW LF SITE CLOSURE REVENUE                     | <u>32,186</u>             | <u>42,312</u>             | <u>35,452</u>                     | <u>46,918</u>                      |
| Expense                            |   |                           |                           |                                   |                                    |
| 11000                              | 740200 BLDGS & IMPROVE                          | -                         | -                         | -                                 | -                                  |
| 11000                              | 740301 EQPT/FURNITURE > \$5000                  | -                         | -                         | -                                 | -                                  |
| 11000                              | 780100 APPROPRIATION FOR CONTINGENCY            | -                         | -                         | 3,406,452                         | 3,457,192                          |
|                                    | NEW LF SITE CLOSURE EXPENSES                    | <u>-</u>                  | <u>-</u>                  | <u>3,406,452</u>                  | <u>3,457,192</u>                   |
|                                    | NEW LF SITE CLOSURE REV - EXPENSE               | <u>32,186</u>             | <u>42,312</u>             | <u>(3,371,000)</u>                | <u>(3,410,273)</u>                 |
|                                    | NEW LF SITE CLOSURE AVAILABLE FINANCING SOURCES | 3,332,179                 | 3,374,491                 | 3,406,452                         | 3,457,192                          |
|                                    | NEW LF SITE CLOSURE FINANCING USES              | <u>-</u>                  | <u>-</u>                  | <u>3,406,452</u>                  | <u>3,457,192</u>                   |
|                                    | NEW LF SITE CLOSURE ENDING FUND BALANCE         | <u>3,332,179</u>          | <u>3,374,491</u>          | <u>-</u>                          | <u>-</u>                           |

COUNTY OF MADERA  
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**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<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|---|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance                                |                   |                   |                           |                            |
| 11500 461100 F/B RES ENC                    | -                 | -                 | -                         | -                          |
| 11500 491100 F/B UNRES UNDES                | 527,782           | 1,380             | -                         | -                          |
|   | <u>527,782</u>    | <u>1,380</u>      | <u>-</u>                  | <u>-</u>                   |
| MITIGATION FUND ADMIN FUND BALANCE          | <u>527,782</u>    | <u>1,380</u>      | <u>-</u>                  | <u>-</u>                   |
| Revenue                                     |                   |                   |                           |                            |
| 11500 640101 INTEREST ON CASH               | 793               | 18                | -                         | -                          |
| 11500 662760 FIRE MITIGATION FEE            | -                 | -                 | -                         | -                          |
| 11500 673903 MISC REIMBURSEMENT & REFUNDS   | -                 | -                 | -                         | -                          |
|   | <u>793</u>        | <u>18</u>         | <u>-</u>                  | <u>-</u>                   |
| MITIGATION REVENUE                          | <u>793</u>        | <u>18</u>         | <u>-</u>                  | <u>-</u>                   |
| Expense                                     |                   |                   |                           |                            |
| 11500 721300 OFFICE EXPENSE                 | -                 | -                 | -                         | -                          |
| 11500 740200 BLDGS & IMPROVE                | -                 | -                 | -                         | -                          |
| 11500 740301 EQUIPMENT/FURNITURE > \$5,000  | 527,195           | -                 | -                         | -                          |
| 11500 780100 APPROPRIATION FOR CONTINGENCY  | -                 | -                 | -                         | -                          |
|   | <u>527,195</u>    | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
| MITIGATION EXPENDITURES                     | <u>527,195</u>    | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
| MITIGATION - REV - EXPENDITURES             | <u>(526,402)</u>  | <u>18</u>         | <u>-</u>                  | <u>-</u>                   |
| MITIGATION FEES AVAILABLE FINANCING SOURCES | 528,575           | 1,397             | -                         | -                          |
| MITIGATION FEES FINANCING USES              | <u>527,195</u>    | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
| MITIGATION FEES ENDING FUND BALANCE         | <u>1,380</u>      | <u>1,397</u>      | <u>-</u>                  | <u>-</u>                   |

COUNTY OF MADERA  
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**0116 COUNTY-WIDE ROAD IMPACT FEES**

The County collects a road impact fee from builders and developers. For 2019-20, \$4,598,966 is carried forward from FY 2018-19 and is appropriated for projects within the Road Impact fee program. The remaining available fund balance of \$488,586 is appropriated for Contingency.

|              |  | ACTUAL<br>2016-17  | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--------------|--|--------------------|-------------------|---------------------------|----------------------------|
| Fund Balance |  |                    |                   |                           |                            |
| 11600        | 491100 F/B UNRES UNDES                     | 4,650,447          | 3,037,170         | 598,762                   | 4,598,966                  |
|              | ROAD IMPACT BEGINNING FUND BALANCE         | <u>4,650,447</u>   | <u>3,037,170</u>  | <u>598,762</u>            | <u>4,598,966</u>           |
| Revenue      |  |                    |                   |                           |                            |
| 11600        | 640101 INTEREST ON CASH                    | 39,981             | 47,123            | 32,000                    | 84,390                     |
| 11600        | 661705 ROAD IMPACT FEES                    | 462,748            | 2,247,922         | 1,916,367                 | 3,195,891                  |
|              | ROAD IMPACT FEE REVENUE                    | <u>502,729</u>     | <u>2,295,045</u>  | <u>1,948,367</u>          | <u>3,280,281</u>           |
| Expense      |  |                    |                   |                           |                            |
| 11600        | 721206 REFUND/OVERCHARGES                  | -                  | -                 | -                         | -                          |
| 11600        | 721400 PROFESSIONAL & SPECIALIZED SERVICES | 2,116,006          | 863,996           | 118,880                   | 7,379,247                  |
| 11600        | 731400 INTERFUND EXPENSES                  | -                  | 505,287           | -                         | 11,414                     |
| 11600        | 780100 APPROPRIATION FOR CONTINGENCY       | -                  | -                 | 2,428,249                 | 488,586                    |
|              | ROAD IMPACT FEE EXPENDITURES               | <u>2,116,006</u>   | <u>1,369,283</u>  | <u>2,547,129</u>          | <u>7,879,247</u>           |
|              | ROAD IMPACT FEE REV - EXPEND               | <u>(1,613,277)</u> | <u>925,762</u>    | <u>(598,762)</u>          | <u>(4,598,966)</u>         |
|              | ROAD IMPACT AVAILABLE FINANCING SOURCES    | 5,153,176          | 5,332,215         | 2,547,129                 | 7,879,247                  |
|              | ROAD IMPACT FINANCING USES                 | <u>2,116,006</u>   | <u>1,369,283</u>  | <u>2,547,129</u>          | <u>7,879,247</u>           |
|              | ROAD IMPACT ENDING FUND BALANCE            | <u>3,037,170</u>   | <u>3,962,932</u>  | <u>-</u>                  | <u>-</u>                   |

COUNTY OF MADERA  
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**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 2019-20, the entire available fund balance of \$34,289 is appropriated for contingency.

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance                                   |                   |                   |                           |                            |
| 11700 491100 F/B UNRES UNDES                   | 31,413            | 31,720            | 32,902                    | 33,706                     |
| 41 FINANCE PROGRAM BEGINNING FUND BALANCE      | <u>31,413</u>     | <u>31,720</u>     | <u>32,902</u>             | <u>33,706</u>              |
| Revenue  |                   |                   |                           |                            |
| 11700 640101 INTEREST ON CASH                  | 306               | 415               | 300                       | 583                        |
| 11701 660212 SVC CHG - WTR/SWR                 |                   | 989               |                           |                            |
| 41 FINANCE PROGRAM REVENUE                     | <u>306</u>        | <u>1,403</u>      | <u>300</u>                | <u>583</u>                 |
| Expense  |                   |                   |                           |                            |
| 11700 780100 APPROPRIATION FOR CONTINGENCY     | -                 | -                 | 33,202                    | 34,289                     |
| 41 FINANCE PROGRAM EXPENDITURES                | <u>-</u>          | <u>-</u>          | <u>33,202</u>             | <u>34,289</u>              |
| 41 FINANCE PROGRAM REV - EXPEND                | <u>306</u>        | <u>1,403</u>      | <u>(32,902)</u>           | <u>(33,706)</u>            |
| 41 FINANCE PROGRAM AVAILABLE FINANCING SOURCES | 31,720            | 33,123            | 33,202                    | 34,289                     |
| 41 FINANCE PROGRAM FINANCING USES              | <u>-</u>          | <u>-</u>          | <u>33,202</u>             | <u>34,289</u>              |
| ST RTE 41 FINANCE PROGRAM ENDING FUND BALANCE  | <u>31,720</u>     | <u>33,123</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 \$500,000 is an estimate of partial maintenance costs in District #5.

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| <b>Fund Balance</b>                        |                   |                   |                           |                            |
| 12000 491100 F/B UNRES UNDES               | 198,652           | 367,620           | 420,192                   | 484,461                    |
| BEGINNING FUND BALANCE                     | <u>198,652</u>    | <u>367,620</u>    | <u>420,192</u>            | <u>484,461</u>             |
| <b>Revenue</b>                             |                   |                   |                           |                            |
| 12000 610100 CUR SEC PROP TAX              | 156,083           | 161,351           | 182,660                   | 196,359                    |
| 12000 610200 CUR UNSECURED PROP TAX        | 6,270             | 6,411             | 9,640                     | 10,363                     |
| 12000 610300 PRIOR SECURED PROP TAX        | (661)             | (692)             | -                         | -                          |
| 12000 610400 PRIOR UNSECURED PROP TAX      | 174               | 328               | -                         | -                          |
| 12000 610600 CUR SUPPLEMENTAL PROP TAX     | 2,867             | 3,362             | 1,800                     | 3,758                      |
| 12000 610700 PRIOR SUPPLEMENTAL PROP TAX   | 15                | 33                | -                         | -                          |
| 12000 610904 TIMBER YIELD TAX              | 61                | 79                | 80                        | 200                        |
| 12000 640101 INTEREST ON CASH              | 2,618             | 5,369             | 4,000                     | 7,816                      |
| 12000 640103 INTEREST ON PROPERTY TAX COLL | 104               | 205               | -                         | -                          |
| 12000 652900 ST - H/O PROP TAX RLF         | 1,436             | 1,384             | 1,384                     | 1,483                      |
| ROADS REVENUE                              | <u>168,968</u>    | <u>177,830</u>    | <u>199,564</u>            | <u>219,979</u>             |
| <b>Expense</b>                             |                   |                   |                           |                            |
| 12000 720906 MTCE - ROADS                  | -                 | 130,000           | 130,000                   | 500,000                    |
| 12000 721427 PROP TAX ADMIN FEE            | -                 | -                 | -                         | -                          |
| 12000 731401 INTERFUND EXPEND - COST PLAN  | -                 | -                 | -                         | 2,277                      |
| 12000 780100 APPROPRIATION FOR CONTINGENCY | -                 | -                 | 489,756                   | 202,163                    |
| ROADS EXPENDITURES                         | <u>-</u>          | <u>130,000</u>    | <u>619,756</u>            | <u>704,440</u>             |
| ROADS REV - EXPEND                         | <u>168,968</u>    | <u>47,830</u>     | <u>(420,192)</u>          | <u>(484,461)</u>           |
| AVAILABLE FINANCING SOURCES                | 367,620           | 545,451           | 619,756                   | 704,440                    |
| FINANCING USES                             | -                 | 130,000           | 619,756                   | 704,440                    |
| ENDING FUND BALANCE                        | <u>367,620</u>    | <u>415,451</u>    | <u>-</u>                  | <u>-</u>                   |

COUNTY OF MADERA  
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**0121 STATE ROUTE 41 IMPACT FEE**

For fiscal year 2019-20, the projected balance of \$40,326 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<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--------------|--|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance |  |                   |                   |                           |                            |
| 12100        | 491100 F/B UNRES UNDES                     | 40,251            | 40,326            | 40,325                    | 40,326                     |
|              | 41 IMPACT FEE BEGINNING FUND BALANCE       | <u>40,251</u>     | <u>40,326</u>     | <u>40,325</u>             | <u>40,326</u>              |
| Revenue      |  |                   |                   |                           |                            |
| 12100        | 640101 INTEREST ON CASH                    | 75                | -                 | -                         | -                          |
| 12100        | 661705 ROAD IMPACT FEES                    | -                 | -                 | -                         | -                          |
|              | 41 IMPACT FEE REVENUE                      | <u>75</u>         | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
| Expense      |  |                   |                   |                           |                            |
| 12100        | 721206 REFUND/OVERCHARGES                  | -                 | -                 | -                         | -                          |
| 12100        | 721400 PROFESSIONAL & SPECIALIZED SERVICES | -                 | -                 | -                         | -                          |
| 12100        | 780100 APPROPRIATION FOR CONTINGENCY       | -                 | -                 | 40,325                    | 40,326                     |
|              | 41 IMPACT FEE EXPENDITURES                 | <u>-</u>          | <u>-</u>          | <u>40,325</u>             | <u>40,326</u>              |
|              | 41 IMPACT FEE REV - EXPEND                 | <u>75</u>         | <u>-</u>          | <u>(40,325)</u>           | <u>(40,326)</u>            |
|              | 41 IMPACT FEE AVAILABLE FINANCING SOURCES  | 40,326            | 40,326            | 40,325                    | 40,326                     |
|              | 41 IMPACT FEE FINANCING USES               | <u>-</u>          | <u>-</u>          | <u>40,325</u>             | <u>40,326</u>              |
|              | 41 IMPACT FEE ENDING FUND BALANCE          | <u>40,326</u>     | <u>40,326</u>     | <u>-</u>                  | <u>-</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 2019-20, \$18,000 is appropriated for Special Department Expenditures. Private contributions will be appropriated when received.

|              |  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--------------|--|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance |  |                   |                   |                           |                            |
| 12400        | 491100 F/B UNRES UNDES                           | 19,809            | 21,280            | 9,479                     | 18,000                     |
|              | LOST & FOUND BEGINNING FUND BALANCE              | <u>19,809</u>     | <u>21,280</u>     | <u>9,479</u>              | <u>18,000</u>              |
| Revenue      |  |                   |                   |                           |                            |
| 12400        | 640101 INTEREST ON CASH                          | 202               | 249               | -                         |                            |
| 12400        | 673300 CONTRIBUTIONS & DONATIONS                 | -                 | 115               | -                         |                            |
| 12400        | 673308 PRIVATE CONTRIBUTIONS                     | 1,830             | 975               | -                         |                            |
|              | LOST & FOUND TRUST REVENUE                       | <u>2,032</u>      | <u>1,339</u>      | <u>-</u>                  | <u>-</u>                   |
| Expense      |  |                   |                   |                           |                            |
| 12400        | 720800 MTCE - EQUIPMENT                          | -                 | -                 |                           |                            |
| 12400        | 721900 SPECIAL DEPT EXP                          | 561               | 3,439             | 9,479                     | 18,000                     |
| 12400        | 780100 APPROPRIATION FOR CONTINGENCY             | -                 | -                 | -                         | -                          |
|              | LOST & FOUND TRUST EXPENDITURES                  | <u>561</u>        | <u>3,439</u>      | <u>9,479</u>              | <u>18,000</u>              |
|              | LOST & FOUND TRUST REV - EXPEND                  | <u>1,471</u>      | <u>(2,099)</u>    | <u>(9,479)</u>            | <u>(18,000)</u>            |
|              | LOST & FOUND TRUST AVAILABLE FINANCING SOURCES   | 21,841            | 22,619            | 9,479                     | 18,000                     |
|              | LOST & FOUND TRUST FINANCING USES                | <u>561</u>        | <u>3,439</u>      | <u>9,479</u>              | <u>18,000</u>              |
|              | OPERATION LOST & FOUND TRUST ENDING FUND BALANCE | <u>21,280</u>     | <u>19,180</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 was appropriated for Special Departmental Expense to purchase training equipment and to close out this fund.

|              |                                      | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--------------|--------------------------------------|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance |                                      |                   |                   |                           |                            |
| 12600        | 491100 F/B UNRES UNDES               | 11,195            | 5,378             | 4,471                     | -                          |
|              | TRAINING BEGINNING FUND BALANCE      | <u>11,195</u>     | <u>5,378</u>      | <u>4,471</u>              | <u>-</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  | 5,817             | (372)             | 4,471                     | -                          |
| 12600        | 750100 OP TRANS OUT- GEN FD          | -                 | -                 | -                         | -                          |
| 12600        | 780100 APPROPRIATION FOR CONTINGENCY | -                 | -                 | -                         | -                          |
|              | TRAINING EXPENDITURES                | <u>5,817</u>      | <u>(372)</u>      | <u>4,471</u>              | <u>-</u>                   |
|              | TRAINING REV - EXPEND                | <u>(5,817)</u>    | <u>372</u>        | <u>(4,471)</u>            | <u>-</u>                   |
|              | TRAINING AVAILABLE FINANCING SOURCES | 11,195            | 5,378             | 4,471                     | -                          |
|              | TRAINING FINANCING USES              | <u>5,817</u>      | <u>(372)</u>      | <u>4,471</u>              | <u>-</u>                   |
|              | TRAINING ENDING FUND BALANCE         | <u>5,378</u>      | <u>5,750</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 \$525,600 is appropriated for Professional & Specialized Services in order to obligate funds to carry out projects initiated by the Board.

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance                                 |                   |                   |                           |                            |
| 12700 491100 F/B UNRES UNDES                 | 528,914           | 478,521           | 484,011                   | 520,600                    |
| TITLE III BEGINNING FUND BALANCE             | <u>528,914</u>    | <u>478,521</u>    | <u>484,011</u>            | <u>520,600</u>             |
| Revenue                                      |                   |                   |                           |                            |
| 12700 640101 INTEREST ON CASH                | 4,882             | 6,119             | 4,000                     | 5,000                      |
| 12700 655500 FED - FOREST RES REV            | -                 | 31,072            | -                         | -                          |
| TITLE III REVENUE                            | <u>4,882</u>      | <u>37,191</u>     | <u>4,000</u>              | <u>5,000</u>               |
| Expense                                      |                   |                   |                           |                            |
| 12700 721300 OFFICE EXPENSE                  | -                 | -                 | -                         | -                          |
| 12700 721400 PROF & SPEC SVC                 | 49,676            | -                 | 488,011                   | 525,600                    |
| 12700 721900 SPECIAL DEPARTMENTAL EXPENSE    | 5,598             | -                 | -                         | -                          |
| 12700 750100 OP TRANS OUT - GEN FD           | -                 | -                 | -                         | -                          |
| 12700 780100 APPROPRIATION FOR CONTINGENCY   | -                 | -                 | -                         | -                          |
| TITLE III EXPENDITURES                       | <u>55,274</u>     | <u>-</u>          | <u>488,011</u>            | <u>525,600</u>             |
| TITLE III REV - EXPEND                       | <u>(50,393)</u>   | <u>37,191</u>     | <u>(484,011)</u>          | <u>(520,600)</u>           |
| TITLE III AVAILABLE FINANCING SOURCES        | 533,796           | 515,712           | 488,011                   | 525,600                    |
| TITLE III FINANCING USES                     | <u>55,274</u>     | <u>-</u>          | <u>488,011</u>            | <u>525,600</u>             |
| FOREST RESERVE TITLE III ENDING FUND BALANCE | <u>478,521</u>    | <u>515,712</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 2019-20, \$18,000 is appropriated to remit to the State; \$900 is appropriated for training/travel, and the remaining available balance of \$2,657 is appropriated for contingency.

|  | <u>ACTUAL<br/>2016-17</u> | <u>ACTUAL<br/>2017-18</u> | <u>BOARD APPROVED<br/>2018-19</u> | <u>PROPOSED BUDGET<br/>2019-20</u> |
|--|---------------------------|---------------------------|-----------------------------------|------------------------------------|
| FUND BALANCE                                       |                           |                           |                                   |                                    |
| 13900 491100 F/B UNRES UNDES                       | 598                       | 1,282                     | 1,284                             | 3,557                              |
| STRONG MOTION INSTMTN FEES 5%                      | <u>598</u>                | <u>1,282</u>              | <u>1,284</u>                      | <u>3,557</u>                       |
| Revenue  |                           |                           |                                   |                                    |
| 13900 640101 INTEREST ON CASH                      | 2                         | 26                        | -                                 |                                    |
| 13900 660212 SVC CHG - WTR/SWR                     | 77                        | -                         | -                                 |                                    |
| 13900 660807 STRONG MOTION INST FEES 95%           | 605                       | 1,546                     | 18,000                            | 18,000                             |
| MOTION INST FEES 5% REVENUE                        | <u>684</u>                | <u>1,572</u>              | <u>18,000</u>                     | <u>18,000</u>                      |
| Expense  |                           |                           |                                   |                                    |
| 13900 721480 STRONG MOTION INSTR FEE STATE         | -                         | -                         | 18,000                            | 18,000                             |
| 13900 722000 TRANSPORTATION/TRAVEL                 | -                         | -                         | 900                               | 900                                |
| 13900 780100 APPROPRIATION FOR CONTINGENCY         | -                         | -                         | 384                               | 2,657                              |
| MOTION INST FEES 5% EXPENDITURES                   | <u>-</u>                  | <u>-</u>                  | <u>19,284</u>                     | <u>21,557</u>                      |
| STRONG MOTION INSTMTN FEES 5% REV - EXPEND         | <u>684</u>                | <u>1,572</u>              | <u>(1,284)</u>                    | <u>(3,557)</u>                     |
| MOTION INSTMTN FEES 5% AVAILABLE FINANCING SOURCES | 1,282                     | 2,855                     | 19,284                            | 21,557                             |
| MOTION INSTMTN FEES 5% FINANCING USES              | <u>-</u>                  | <u>-</u>                  | <u>19,284</u>                     | <u>21,557</u>                      |
| MOTION INSTMTN FEES 5% ENDING FUND BALANCE         | <u>1,282</u>              | <u>2,855</u>              | <u>-</u>                          | <u>-</u>                           |

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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 2019-20 of \$46,470 is recommended appropriated for contingency.

|   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|---|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance  |                   |                   |                           |                            |
| 10360 491100 F/B UNRES UNDES                                | 481,842           | 581,036           | 45,308                    | 45,910                     |
| TOBACCO FINANCING PHASE II POOL FUND BEGINNING FUND BALANCE | <u>481,842</u>    | <u>581,036</u>    | <u>45,308</u>             | <u>45,910</u>              |
| Revenue   |                   |                   |                           |                            |
| 10360 640101 INTEREST ON CASH                               | 4,783             | 1,803             | 547                       | 560                        |
| 10360 680200 OP TRANS IN                                    | -                 | -                 | -                         | -                          |
| 10360 680355 LOAN TOBACCO FINANCING PHASE II                | 94,411            | -                 | -                         | -                          |
| 10360 680500 LOAN REPAID                                    | -                 | -                 | -                         | -                          |
| TOBACCO FINANCING PHASE II POOL FUND REVENUE                | <u>99,194</u>     | <u>1,803</u>      | <u>547</u>                | <u>560</u>                 |
| Expense   |                   |                   |                           |                            |
| 10360 750100 OP TRANS OUT-GEN FD                            | -                 | -                 | -                         | -                          |
| 10360 750121 OP TRANS OUT-CAP PROJECT                       | -                 | 440,000           | -                         | -                          |
| 10360 780100 APPROPRIATION FOR CONTINGENCY                  | -                 | -                 | 45,855                    | 46,470                     |
| 10360 790500 CASH FLOW LOAN                                 | -                 | 97,500            | -                         | -                          |
| TOBACCO FINANCING PHASE II POOL FUND EXPENDITURES           | <u>-</u>          | <u>537,500</u>    | <u>45,855</u>             | <u>46,470</u>              |
| TOBACCO FINANCING PHASE II POOL FUND REV - EXPEND           | <u>99,194</u>     | <u>(535,697)</u>  | <u>(45,308)</u>           | <u>(45,910)</u>            |
| PHASE II POOL FUND AVAILABLE FINANCING SOURCES              | 581,036           | 582,839           | 45,855                    | 46,470                     |
| PHASE II POOL FUND FINANCING USES                           | -                 | 537,500           | 45,855                    | 46,470                     |
| TOBACCO FINANCING PHASE II POOL FUND ENDING FUND BALANCE    | <u>581,036</u>    | <u>45,339</u>     | <u>-</u>                  | <u>-</u>                   |

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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<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance                                       |                   |                   |                           |                            |
| 12860 491100 F/B UNRES UNDES                       | 125,128           | 12,747            | -                         | -                          |
| PROJ - HEALTH BLDG FUND BEGINNING FUND BALANCE     | <u>125,128</u>    | <u>12,747</u>     | <u>-</u>                  | <u>-</u>                   |
| Revenue  |                   |                   |                           |                            |
| 12860 640101 INTEREST ON CASH                      | 844               | (58)              | -                         | -                          |
| PROJ - HEALTH BLDG FUND REVENUE                    | <u>844</u>        | <u>(58)</u>       | <u>-</u>                  | <u>-</u>                   |
| Expense  |                   |                   |                           |                            |
| 12860 750121 OPERATING TRANSFERS OUT - CAP PROJECT | 113,226           | 12,689            | -                         | -                          |
| 12860 780100 APPROPRIATION FOR CONTINGENCY         | -                 | -                 | -                         | -                          |
| PROJ - HEALTH BLDG FUND REVENUE EXPENDITURES       | <u>113,226</u>    | <u>12,689</u>     | <u>-</u>                  | <u>-</u>                   |
| PROJ - HEALTH BLDG FUND REVENUE - EXPEND           | <u>(112,382)</u>  | <u>(12,746)</u>   | <u>-</u>                  | <u>-</u>                   |
| HEALTH BLDG FUND AVAILABLE FINANCING SOURCES       | 125,973           | 12,689            | -                         | -                          |
| HEALTH BLDG FUND FINANCING USES                    | <u>113,226</u>    | <u>12,689</u>     | <u>-</u>                  | <u>-</u>                   |
| HEALTH BLDG FUND ENDING FUND BALANCE               | <u>12,747</u>     | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |

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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 2019-20, the available fund balance of \$274,514 is appropriated for contingency.

|              |   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--------------|---|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance |   |                   |                   |                           |                            |
| 13010        | 491100 F/B UNRES UNDES                        | 189,465           | 213,098           | 233,354                   | 254,229                    |
|              | ABUSE EDUC/PREV BEGINNING FUND BALANCE        | <u>189,465</u>    | <u>213,098</u>    | <u>233,354</u>            | <u>254,229</u>             |
| Revenue      |   |                   |                   |                           |                            |
| 13010        | 630204 CRIMINAL FINES                         | 21,681            | 17,759            | 18,300                    | 17,150                     |
| 13010        | 640101 INTEREST ON CASH                       | 1,951             | 2,819             | 2,575                     | 3,135                      |
| BHS CO       | ALC ABUSE EDUC/PREV REVENUE                   | <u>23,632</u>     | <u>20,578</u>     | <u>20,875</u>             | <u>20,285</u>              |
| Expense      |   |                   |                   |                           |                            |
| 13010        | 750100 OPERATING TRANSFERS OUT - GENERAL FUND | -                 | -                 | -                         | -                          |
| 13010        | 780100 APPROPRIATION FOR CONTINGENCY          | -                 | -                 | 254,229                   | 274,514                    |
|              | ALC ABUSE EDUC/PREV EXPENDITURES              | <u>-</u>          | <u>-</u>          | <u>254,229</u>            | <u>274,514</u>             |
|              | ALC ABUSE EDUC/PREV REV - EXPEND              | <u>23,632</u>     | <u>20,578</u>     | <u>(233,354)</u>          | <u>(254,229)</u>           |
|              | ABUSE EDUC/PREV AVAILABLE FINANCING SOURCES   | 213,098           | 233,676           | 254,229                   | 274,514                    |
|              | ABUSE EDUC/PREV FINANCING USES                | <u>-</u>          | <u>-</u>          | <u>254,229</u>            | <u>274,514</u>             |
| MH CO ALC    | ABUSE EDUC/PREV ENDING FUND BALANCE           | <u>213,098</u>    | <u>233,676</u>    | <u>-</u>                  | <u>-</u>                   |

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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 2019-20 is \$114,000. The remaining available balance of \$138,980 is appropriated for contingency.

|   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|---|-------------------|-------------------|---------------------------|----------------------------|
| <b>Fund Balance</b>                                   |                   |                   |                           |                            |
| 13020 491100 F/B UNRES UNDES                          | 158,375           | 188,585           | 200,201                   | 226,376                    |
| MH CO ALC PROG PC 1463.16 BEGINNING FUND BALANCE      | <u>158,375</u>    | <u>188,585</u>    | <u>200,201</u>            | <u>226,376</u>             |
| <b>Revenue</b>  |                   |                   |                           |                            |
| 13020 630204 CRIMINAL FINES                           | 28,531            | 23,060            | 23,875                    | 23,904                     |
| 13020 640101 INTEREST ON CASH                         | 1,679             | 2,540             | 2,300                     | 2,700                      |
| COHOL PROG PC1463.16 REVENUE                          | <u>30,210</u>     | <u>25,600</u>     | <u>26,175</u>             | <u>26,604</u>              |
| <b>Expense</b>  |                   |                   |                           |                            |
| 13020 750100 OP TRANS OUT - GEN FD                    | -                 | 14,000            | 14,000                    | 114,000                    |
| 13020 780100 APPROPRIATION FOR CONTINGENCY            | -                 | -                 | 212,376                   | 138,980                    |
| COHOL PROG PC1463.16 EXPENDITURES                     | <u>-</u>          | <u>14,000</u>     | <u>226,376</u>            | <u>252,980</u>             |
| COHOL PROG PC1463.16 REV - EXPEND                     | <u>30,210</u>     | <u>11,600</u>     | <u>(200,201)</u>          | <u>(226,376)</u>           |
| MH CO ALC PROG PC 1463.16 AVAILABLE FINANCING SOURCES | 188,585           | 214,185           | 226,376                   | 252,980                    |
| MH CO ALC PROG PC 1463.16 FINANCING USES              | <u>-</u>          | <u>14,000</u>     | <u>226,376</u>            | <u>252,980</u>             |
| MH CO ALC   ENDING FUND BALANCE                       | <u>188,585</u>    | <u>200,185</u>    | <u>-</u>                  | <u>-</u>                   |



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**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 2019-20, the available fund balance of \$33,745 is appropriated for contingency.

|   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|---|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance  |                   |                   |                           |                            |
| 13030 491100 F/B UNRES UNDES                        | 13,407            | 19,257            | 24,109                    | 29,234                     |
| BEGINNING FUND BALANCE                              | <u>13,407</u>     | <u>19,257</u>     | <u>24,109</u>             | <u>29,234</u>              |
| Revenue   |                   |                   |                           |                            |
| 13030 630203 CONTROLLED SUBSTANCE FINES             | 311               | 431               | 80                        | 111                        |
| 13030 630204 CRIMINAL FINES                         | 5,318             | 4,955             | 4,800                     | 4,060                      |
| 13030 640101 INTEREST ON CASH                       | 222               | 279               | 245                       | 340                        |
| DRUG EDUC H&S 11372.7 REVENUE                       | <u>5,850</u>      | <u>5,665</u>      | <u>5,125</u>              | <u>4,511</u>               |
| Expense   |                   |                   |                           |                            |
| 13030 750100 OPERATING TRANSFERS OUT - GENERAL FUND | -                 | -                 | -                         | -                          |
| 13030 780100 APPROPRIATION FOR CONTINGENCY          | -                 | -                 | 29,234                    | 33,745                     |
| DRUG EDUC H&S 11372.7 EXPENDITURES                  | <u>-</u>          | <u>-</u>          | <u>29,234</u>             | <u>33,745</u>              |
| DRUG EDUC H&S 11372.7 REV - EXPEND                  | <u>5,850</u>      | <u>5,665</u>      | <u>(24,109)</u>           | <u>(29,234)</u>            |
| DRUG EDUC H&S 11372.7 AVAILABLE FINANCING SOURCES   | 19,257            | 24,922            | 29,234                    | 33,745                     |
| DRUG EDUC H&S 11372.7 FINANCING USES                | <u>-</u>          | <u>-</u>          | <u>29,234</u>             | <u>33,745</u>              |
| DRUG EDUC H&S 11372.7 ENDING FUND BALANCE           | <u>19,257</u>     | <u>24,922</u>     | <u>-</u>                  | <u>-</u>                   |

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**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 2019-20, \$1,000 is allocated for medical and dental supplies for HIV clients treated at Public Health and \$10,000 to transfer to the general fund to offset 10% of the salary and benefits for the manager providing oversight to the HIV/AIDS services. The remaining projected balance of \$9,075 is appropriated for contingency.

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance                               |                   |                   |                           |                            |
| 13100 491100 F/B UNRES UNDES               | 37,262            | 38,345            | 29,491                    | 19,127                     |
| BEGINNING FUND BALANCE                     | <u>37,262</u>     | <u>38,345</u>     | <u>29,491</u>             | <u>19,127</u>              |
| Revenue                                    |                   |                   |                           |                            |
| 13100 630204 CRIMINAL FINES                | 682               | 385               | 338                       | 452                        |
| 13100 640101 INTEREST ON CASH              | 398               | 449               | 450                       | 496                        |
| FEE REVENUE                                | <u>1,080</u>      | <u>833</u>        | <u>788</u>                | <u>948</u>                 |
| Expense                                    |                   |                   |                           |                            |
| 13100 721000 MEDICAL AND DENTAL SUPPLIES   | -                 | -                 | 1,000                     | 1,000                      |
| 13100 750100 OPERATING TRANSFERS OUT       | -                 | 10,000            | 10,000                    | 10,000                     |
| 13100 780100 APPROPRIATION FOR CONTINGENCY | -                 | -                 | 19,279                    | 9,075                      |
| IDS EDUC FEE EXPENDITURES                  | -                 | 10,000            | 30,279                    | 20,075                     |
| IDS EDUC FEE REV - EXPEND                  | <u>1,080</u>      | <u>(9,167)</u>    | <u>(29,491)</u>           | <u>(19,127)</u>            |
| AVAILABLE FINANCING SOURCES                | 38,341            | 39,179            | 30,279                    | 20,075                     |
| FINANCING USES                             | -                 | 10,000            | 30,279                    | 20,075                     |
| ENDING FUND BALANCE                        | <u>38,341</u>     | <u>29,179</u>     | <u>-</u>                  | <u>-</u>                   |

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**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 for the purpose of providing child safety seats to qualifying households. For FY 2019-20, \$650 is appropriated for mileage relating to certification training and monthly coalition meetings and events; \$3,000 for the purchase of child safety seats; \$1,950 for certification training, meeting, and event costs including \$675 for the cost of recertification for up to five staff at \$50 per year, and initial certification for up to five staff at \$85 per year, \$425 for meals reimbursement, \$350 for private mileage reimbursement, and \$500 to attend the Annual Childhood Injury Prevention Conference. The remaining projected balance of \$67,689 is appropriated for contingency.

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| <b>Fund Balance</b>                                |                   |                   |                           |                            |
| 13110 491100 F/B UNRES UNDES                       | 62,728            | 67,055            | 68,056                    | 68,758                     |
| SAFETY SEATS BEGINNING FUND BALANCE                | 62,728            | 67,055            | 68,056                    | 68,758                     |
| <b>Revenue</b>                                     |                   |                   |                           |                            |
| 13110 630100 VEHICLE CODE FINES                    | 4,660             | 2,903             | 3,207                     | 3,299                      |
| 13110 640101 INTEREST ON CASH                      | 631               | 859               | 800                       | 1,232                      |
| SAFETY SEATS REVENUE                               | 5,292             | 3,762             | 4,007                     | 4,531                      |
| <b>Expense</b>                                     |                   |                   |                           |                            |
| 13110 721400 PROFESSIONAL AND SPECIALIZED SERVICES | -                 | -                 | 540                       | -                          |
| 13110 721601 RENT/LEASE COUNTY VEHICLE             | -                 | -                 | 650                       | 650                        |
| 13110 721900 SPECIAL DEPARTMENTAL EXPENSE          | 964               | 1,173             | 3,000                     | 3,000                      |
| 13110 722000 TRANSPORTATION/TRAVEL/EDUCATION       | -                 | 97                | 1,130                     | 1,950                      |
| 13110 750100 OP TRANS OUT - GEN FD                 | -                 | -                 | -                         | -                          |
| 13110 780100 APPROPRIATION FOR CONTINGENCY         | -                 | -                 | 66,743                    | 67,689                     |
| SAFETY SEATS EXPENDITURES                          | 964               | 1,270             | 72,063                    | 73,289                     |
| SAFETY SEATS REV - EXPEND                          | 4,327             | 2,492             | (68,056)                  | (68,758)                   |
| SAFETY SEATS AVAILABLE FINANCING SOURCES           | 68,019            | 70,817            | 72,063                    | 73,289                     |
| SAFETY SEATS FINANCING USES                        | 964               | 1,270             | 72,063                    | 73,289                     |
| SAFETY SEATS ENDING FUND BALANCE                   | 67,055            | 69,547            | -                         | -                          |

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**1312 HEALTH EMERGENCY SERVICES**

The Public Health Department authorizes payments from this fund for physicians and hospitals providing emergency services to indigents. For 2019-20, appropriations totaling \$241,684 in this fund will cover payments to emergency service providers and ambulance dispatch services, and \$42,000 for reimbursement of Public Health Department administrative expenses.

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| <b>Fund Balance</b>                            |                   |                   |                           |                            |
| 13120 491100 F/B UNRES UNDES                   | 177,461           | 185,164           | 150,766                   | 108,534                    |
| HLTH EMERGENCY SERVICES BEGINNING FUND BALANCE | <u>177,461</u>    | <u>185,164</u>    | <u>150,766</u>            | <u>108,534</u>             |
| <b>Revenue</b>                                 |                   |                   |                           |                            |
| 13120 630204 CRIMINAL FINES                    | 166,664           | 147,881           | 160,000                   | 167,000                    |
| 13120 630209 PARKING FINES                     | 5,938             | 4,154             | -                         | 6,000                      |
| 13120 640101 INTEREST ON CASH                  | 1,658             | 2,357             | 2,000                     | 2,150                      |
| HLTH EMERGENCY SERVICES REVENUE                | <u>174,260</u>    | <u>154,393</u>    | <u>162,000</u>            | <u>175,150</u>             |
| <b>Expense</b>                                 |                   |                   |                           |                            |
| 13120 721400 PROF & SPEC SVC                   | 166,557           | 113,980           | 180,000                   | 241,684                    |
| 13120 721900 SPECIAL DEPT EXP                  | -                 | 41,442            | -                         | -                          |
| 13120 750100 OP TRANS OUT - GEN FD             | -                 | 15,600            | 100,000                   | 42,000                     |
| 13120 780100 APPROPRIATION FOR CONTINGENCY     | -                 | -                 | 32,766                    | -                          |
| HLTH EMERGENCY SERVICES EXPENSE                | <u>166,557</u>    | <u>171,022</u>    | <u>312,766</u>            | <u>283,684</u>             |
| EMERGENCY SERVICES REV - EXPEND                | <u>7,702</u>      | <u>(16,630)</u>   | <u>(150,766)</u>          | <u>(108,534)</u>           |
| AVAILABLE FINANCING SOURCES                    | 351,721           | 339,557           | 312,766                   | 283,684                    |
| FINANCING USES                                 | <u>166,557</u>    | <u>171,022</u>    | <u>312,766</u>            | <u>283,684</u>             |
| ENDING FUND BALANCE                            | <u>185,164</u>    | <u>168,534</u>    | <u>-</u>                  | <u>-</u>                   |

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**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 2019-20, appropriations totaling \$11,091 in this fund will cover the Vital Records operations including supplies, travel, and special departmental expense. The remaining available fund balance of \$94,680 is appropriated for contingency.

|   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|---|-------------------|-------------------|---------------------------|----------------------------|
| <b>Fund Balance</b>                               |                   |                   |                           |                            |
| 13130 491100 F/B UNRES UNDES                      | 94,839            | 93,435            | 92,807                    | 96,971                     |
| VITAL RCD IMPROV PROG BEGINNING FUND BALANCE      | 94,839            | 93,435            | 92,807                    | 96,971                     |
| <b>Revenue</b>                                    |                   |                   |                           |                            |
| 13130 640101 INTEREST ON CASH                     | 905               | 1,211             | 800                       | 1,600                      |
| 13130 661602 HEALTH RECORDING FEES                | 7,502             | 7,227             | 6,875                     | 7,200                      |
| VITAL RCD IMRPOV PROG REVENUE                     | 8,407             | 8,438             | 7,675                     | 8,800                      |
| <b>Expenses</b>                                   |                   |                   |                           |                            |
| 13130 720300 COMMUNICATION SERVICES               | 943               | 1,201             | 1,316                     | 1,316                      |
| 13130 721300 OFFICE SUPPLIES                      | 192               | 868               | 775                       | 775                        |
| 13130 721306 EQPT < FA LIMIT                      | 2,592             | -                 | -                         | -                          |
| 13130 721400 PROFESSIONAL & SPECIALIZED           | 352               | 355               | -                         | -                          |
| 13130 721407 DATA PROCESSING - IT SUPPORT         | 50                | -                 | -                         | -                          |
| 13130 721426 SOFTWARE MAINTENANCE                 | -                 | -                 | 2,000                     | 500                        |
| 13130 721601 RENTS/LEASES CO VEHICLE              | 438               | 594               | 800                       | 800                        |
| 13130 721602 RENTS/LEASES EQPMT (COPIERS)         | 780               | 810               | 1,025                     | 2,200                      |
| 13130 721900 SPECIAL DEPARTMENTAL EXPENSE         | 3,916             | 1,855             | 4,000                     | 4,000                      |
| 13130 722000 TRANSPORTATION & TRAVEL              | 255               | 352               | 1,375                     | 1,500                      |
| 13130 722100 UTILITIES                            | -                 | 403               | -                         | -                          |
| 13130 770100 INTRAFUND TRANSFER                   | 292               | -                 | -                         | -                          |
| 13130 708001 APPROPRIATION FOR CONTINGENCY        | -                 | -                 | 89,191                    | 94,680                     |
| VITAL RCD IMPROV PROG EXPENSE                     | 9,811             | 6,439             | 100,482                   | 105,771                    |
| VITAL RCD IMRPOV PROG REV - EXPEND                | (1,404)           | 1,999             | (92,807)                  | (96,971)                   |
| VITAL RCD IMPROV PROG AVAILABLE FINANCING SOURCES | 103,246           | 101,873           | 100,482                   | 105,771                    |
| VITAL RCD IMPROV PROG FINANCING USES              | 9,811             | 6,439             | 100,482                   | 105,771                    |
| VITAL RCD IMPROV PROG ENDING FUND BALANCE         | 93,435            | 95,435            | -                         | -                          |

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**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 2019-20, \$360,000 is appropriated as a transfer to the General Fund and the remaining balance of \$170,980 is appropriated for contingency.

|              |  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--------------|--|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance |  |                   |                   |                           |                            |
| 13200        | 491100 F/B UNRES UNDES                       | 143,233           | 485,741           | 377,385                   | 295,480                    |
|              | JUSTICE FACILITY BEGINNING FUND BALANCE      | <u>143,233</u>    | <u>485,741</u>    | <u>377,385</u>            | <u>295,480</u>             |
| Revenue      |  |                   |                   |                           |                            |
| 13200        | 630204 CRIMINAL FINES                        | 328,156           | 268,421           | 245,000                   | 230,000                    |
| 13200        | 630209 PARKING FINES                         | 14,844            | 10,386            | -                         | -                          |
| 13200        | 640101 INTEREST ON CASH                      | 3,602             | 7,586             | 3,050                     | 5,500                      |
| 13200        | 661601 CLERK RECORDING FEES                  | -                 | -                 | -                         | -                          |
| 13200        | 680524 REPAID CASH FLOW LOAN                 | 355,905           | -                 | -                         | -                          |
|              | JUSTICE FACILITY REVENUE                     | <u>702,508</u>    | <u>286,393</u>    | <u>248,050</u>            | <u>235,500</u>             |
| Expense      |  |                   |                   |                           |                            |
| 13200        | 750100 OP TRANS OUT - GEN FD                 | 360,000           | 360,000           | 360,000                   | 360,000                    |
| 13200        | 750121 OP TRANS OUT - CAP PROJECT            | -                 | -                 | -                         | -                          |
| 13200        | 780100 APPROPRIATION FOR CONTINGENCY         | -                 | -                 | 265,435                   | 170,980                    |
| 13200        | 790500 CASH FLOW LOAN                        | -                 | -                 | -                         | -                          |
|              | JUSTICE FACILITY EXPENDITURES                | <u>360,000</u>    | <u>360,000</u>    | <u>625,435</u>            | <u>530,980</u>             |
|              | JUSTICE FACILITY REV - EXPEND                | <u>342,508</u>    | <u>(73,607)</u>   | <u>(377,385)</u>          | <u>(295,480)</u>           |
|              | JUSTICE FACILITY AVAILABLE FINANCING SOURCES | 845,741           | 772,134           | 625,435                   | 530,980                    |
|              | JUSTICE FACILITY FINANCING USES              | <u>360,000</u>    | <u>360,000</u>    | <u>625,435</u>            | <u>530,980</u>             |
|              | JUSTICE FACILITY ENDING FUND BALANCE         | <u>485,741</u>    | <u>412,134</u>    | <u>-</u>                  | <u>-</u>                   |

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**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 2019-20, the entire available fund balance of \$14,741 is appropriated for contingency.

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance                               |                   |                   |                           |                            |
| 13210 491100 F/B UNRES UNDES               | 13,022            | 13,595            | 13,819                    | 14,343                     |
| EDUCATION BEGINNING FUND BALANCE           | <u>13,022</u>     | <u>13,595</u>     | <u>13,819</u>             | <u>14,343</u>              |
| Revenue                                    |                   |                   |                           |                            |
| 13210 630204 CRIMINAL FINES                | 443               | 115               | 156                       | 211                        |
| 13210 640101 INTEREST ON CASH              | 130               | 173               | 135                       | 187                        |
| EDUCATION REVENUE                          | <u>573</u>        | <u>289</u>        | <u>291</u>                | <u>398</u>                 |
| Expense                                    |                   |                   |                           |                            |
| 13210 780100 APPROPRIATION FOR CONTINGENCY | -                 | -                 | 14,110                    | 14,741                     |
| EDUCATION EXPENDITURES                     | -                 | -                 | 14,110                    | 14,741                     |
| EDUCATION REV - EXPEND                     | <u>573</u>        | <u>289</u>        | <u>(13,819)</u>           | <u>(14,343)</u>            |
| EDUCATION AVAILABLE FINANCING SOURCES      | 13,595            | 13,883            | 14,110                    | 14,741                     |
| EDUCATION FINANCING USES                   | -                 | -                 | 14,110                    | 14,741                     |
| CO RAILRO ENDING FUND BALANCE              | <u>13,595</u>     | <u>13,883</u>     | <u>-</u>                  | <u>-</u>                   |

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**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 2019-20, \$15,000 is appropriated for equipment and the remaining \$81,977 is appropriated for contingency.

|   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|---|-------------------|-------------------|---------------------------|----------------------------|
| <b>Fund Balance</b>                                     |                   |                   |                           |                            |
| 13250 491100 F/B UNRES UNDES                            | 56,650            | 74,464            | 79,991                    | 96,977                     |
| SHERIFF CIVIL FEES BEGINNING FUND BALANCE               | <u>56,650</u>     | <u>74,464</u>     | <u>79,991</u>             | <u>96,977</u>              |
| <b>Revenue</b>  |                   |                   |                           |                            |
| 13250 640101 INTEREST ON CASH                           | 639               | 989               | 804                       |                            |
| 13250 661100 CIVIL PROCESS SVCS                         | -                 | 6                 | -                         |                            |
| 13250 661101 SHERIFF CIV PROC SVC                       | 25,840            | 22,957            | 22,120                    |                            |
| SHERIFF CIVIL FEES GC 26731 REVENUE                     | <u>26,479</u>     | <u>23,952</u>     | <u>22,924</u>             | <u>-</u>                   |
| <b>Expense</b>  |                   |                   |                           |                            |
| 13250 721306 EQPT<FA LIMIT                              | -                 | -                 | -                         |                            |
| 13250 721900 SPECIAL DEPARTMENTAL EXPENSE               | 8,665             | 5,600             | 15,000                    | 15,000                     |
| 13250 740301 EQPT/FURNITURE>\$5000                      | -                 | 11,898            | -                         |                            |
| 13250 750100 OP TRANS OUT - GEN FD                      | -                 | -                 | -                         |                            |
| 13250 780100 APPROPRIATION FOR CONTINGENCY              | -                 | -                 | 87,915                    | 81,977                     |
| SHERIFF CIVIL FEES GC 26731 EXPENDITURES                | <u>8,665</u>      | <u>17,497</u>     | <u>102,915</u>            | <u>96,977</u>              |
| SHERIFF CIVIL FEES GC 26731 REV - EXPENDITURES          | <u>17,814</u>     | <u>6,454</u>      | <u>(79,991)</u>           | <u>(96,977)</u>            |
| SHERIFF CIVIL FEES GC 26731 AVAILABLE FINANCING SOURCES | 83,129            | 98,416            | 102,915                   | 96,977                     |
| SHERIFF CIVIL FEES GC 26731 FINANCING USES              | <u>8,665</u>      | <u>17,497</u>     | <u>102,915</u>            | <u>96,977</u>              |
| SHERIFF CIVIL FEES ENDING FUND BALANCE                  | <u>74,464</u>     | <u>80,918</u>     | <u>-</u>                  | <u>-</u>                   |



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**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 2019-20, the complete balance of \$38,095 is appropriated for Professional and Specialized Services.

|              |   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--------------|---|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance |   |                   |                   |                           |                            |
| 13310        | 491100 F/B UNRES UNDES                        | (2)               | -                 | 815                       |                            |
|              | DOMESTIC VIOLENCE BEGINNING FUND BALANCE      | (2)               | -                 | 815                       | -                          |
| Revenue      |   |                   |                   |                           |                            |
| 13310        | 620700 OTHER LICENSE/PERMIT FEES              | -                 | 57                | -                         | -                          |
| 13310        | 640101 INTEREST ON CASH                       | 74                | 95                | 85                        | 95                         |
| 13310        | 661601 CLERK RECORDING FEES                   | 38,146            | 34,166            | 38,000                    | 38,000                     |
| 13310        | 661603 RECORDER RECORDING FEES                | -                 | -                 | -                         | -                          |
|              | DOMESTIC VIOLENCE PROGRAMS REVENUE            | 38,220            | 34,319            | 38,085                    | 38,095                     |
| Expense      |   |                   |                   |                           |                            |
| 13310        | 721400 PROF & SPEC SVC                        | 38,218            | 25,602            | 38,900                    | 38,095                     |
| 13310        | 780100 APPROPRIATION FOR CONTINGENCY          | -                 | -                 | -                         | -                          |
|              | DOMESTIC VIOLENCE PROGRAMS EXPENDITURES       | 38,218            | 25,602            | 38,900                    | 38,095                     |
|              | DOMESTIC VIOLENCE PROGRAMS REV - EXPEND       | 2                 | 8,717             | (815)                     | -                          |
|              | DOMESTIC VIOLENCE AVAILABLE FINANCING SOURCES | 38,218            | 34,319            | 38,900                    | 38,095                     |
|              | DOMESTIC VIOLENCE FINANCING USES              | 38,218            | 25,602            | 38,900                    | 38,095                     |
|              | DOMESTIC VIOLENCE ENDING FUND BALANCE         | -                 | 8,717             | -                         | -                          |

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**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 2019-20, the entire fund balance of \$11,446 is appropriated for contingency.

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| <b>Fund Balance</b>                        |                   |                   |                           |                            |
| 13400 491100 F/B UNRES UNDES               | 10,887            | 10,993            | 11,122                    | 11,321                     |
|  | <u>10,887</u>     | <u>10,993</u>     | <u>11,122</u>             | <u>11,321</u>              |
| <b>Revenue</b>                             |                   |                   |                           |                            |
| 13400 640101 INTEREST ON CASH              | 106               | 140               | 123                       | 125                        |
| COMM TOWER FEE REVENUE                     | <u>106</u>        | <u>140</u>        | <u>123</u>                | <u>125</u>                 |
| <b>Expense</b>                             |                   |                   |                           |                            |
| 13400 721300 OFFICE EXPENSE                | -                 | -                 | -                         | -                          |
| 13400 750100 OP TRANS OUT - GEN FUND       | -                 | -                 | -                         | -                          |
| 13400 780100 APPROPRIATION FOR CONTINGENCY | -                 | -                 | 11,245                    | 11,446                     |
| COMM TOWER FEE EXPENDITURES                | <u>-</u>          | <u>-</u>          | <u>11,245</u>             | <u>11,446</u>              |
| COMM TOWER FEE REV - EXPEND                | <u>106</u>        | <u>140</u>        | <u>(11,122)</u>           | <u>(11,321)</u>            |
| COMM TOWER FEE AVAILABLE FINANCING SOURCES | 10,993            | 11,133            | 11,245                    | 11,446                     |
| COMM TOWER FEE FINANCING USES              | <u>-</u>          | <u>-</u>          | <u>11,245</u>             | <u>11,446</u>              |
| COMM TOWER FEE ENDING FUND BALANCE         | <u>10,993</u>     | <u>11,133</u>     | <u>-</u>                  | <u>-</u>                   |

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**1345 RECORDER MICROGRAPHICS**

The additional \$1 recording fee must be set aside to be used solely for micrographics. For 2019-20, an operating transfer out of \$15,000 is based on estimated revenue to the General Fund. The remaining available fund balance of \$158,637 is appropriated for contingency.

|              |   | <u>ACTUAL<br/>2016-17</u> | <u>ACTUAL<br/>2017-18</u> | <u>BOARD APPROVED<br/>2018-19</u> | <u>PROPOSED BUDGET<br/>2019-20</u> |
|--------------|---|---------------------------|---------------------------|-----------------------------------|------------------------------------|
| Fund Balance |   |                           |                           |                                   |                                    |
| 13450        | 491100 F/B UNRES UNDES                    | 91,888                    | 108,665                   | 122,480                           | 148,311                            |
|              | MICROGRAPHICS BEGINNING FUND BALANCE      | <u>91,888</u>             | <u>108,665</u>            | <u>122,480</u>                    | <u>148,311</u>                     |
| Revenue      |   |                           |                           |                                   |                                    |
| 13450        | 640101 INTEREST ON CASH                   | 1,072                     | 1,596                     | 1,364                             | 1,842                              |
| 13450        | 661601 CLERK RECORDING FEES               | 135                       | -                         | -                                 | -                                  |
| 13450        | 661603 RECDR RECORDING FEES               | 30,389                    | 29,099                    | 28,730                            | 23,484                             |
|              | MICROGRAPHICS REVENUE                     | <u>31,596</u>             | <u>30,695</u>             | <u>30,094</u>                     | <u>25,326</u>                      |
| Expense      |   |                           |                           |                                   |                                    |
| 13450        | 750100 OP TRANS OUT - GEN FD              | 14,819                    | 12,107                    | 15,000                            | 15,000                             |
| 13450        | 780100 APPROPRIATION FOR CONTINGENCY      | -                         | -                         | 137,574                           | 158,637                            |
|              | MICROGRAPHICS EXPENDITURES                | <u>14,819</u>             | <u>12,107</u>             | <u>152,574</u>                    | <u>173,637</u>                     |
|              | MICROGRAPHICS REV - EXPEND                | <u>16,777</u>             | <u>18,588</u>             | <u>(122,480)</u>                  | <u>(148,311)</u>                   |
|              | MICROGRAPHICS AVAILABLE FINANCING SOURCES | 123,484                   | 139,359                   | 152,574                           | 173,637                            |
|              | MICROGRAPHICS FINANCING USES              | <u>14,819</u>             | <u>12,107</u>             | <u>152,574</u>                    | <u>173,637</u>                     |
|              | MICROGRAPHICS ENDING FUND BALANCE         | <u>108,665</u>            | <u>127,252</u>            | <u>-</u>                          | <u>-</u>                           |

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**1346 RECORDER MODERNIZATION**

A portion of each recording fee must be set aside to be used solely for modernization. For 2019-20, an operating transfer out of \$125,000 is recommended based on estimated revenue to the General Fund. The remaining available fund balance of \$875,670 is appropriated for contingency.

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance                                 |                   |                   |                           |                            |
| 13460 491100 F/B UNRES UNDES                 | 651,482           | 718,739           | 736,539                   | 830,842                    |
| REORDER MODERNIZATION BEGINNING FUND BALANCE | <u>651,482</u>    | <u>718,739</u>    | <u>736,539</u>            | <u>830,842</u>             |
| Revenue                                      |                   |                   |                           |                            |
| 13460 640101 INTEREST ON CASH                | 7,159             | 10,124            | 8,958                     | 12,878                     |
| 13460 661601 CLERK RECORDING FEES            | -                 | -                 | -                         | -                          |
| 13460 661603 RECDR RECORDING FEES            | 128,882           | 124,202           | 118,842                   | 116,950                    |
| 13460 662700 OTHER CHARGES FOR SVCS          | -                 | 30,401            | -                         | 40,000                     |
| MODERNIZATION REVENUE                        | <u>136,041</u>    | <u>164,727</u>    | <u>127,800</u>            | <u>169,828</u>             |
| Expense                                      |                   |                   |                           |                            |
| 13460 750100 OP TRANS OUT - GEN FD           | 68,784            | 70,424            | 110,000                   | 125,000                    |
| 13460 780100 APPROPRIATION FOR CONTINGENCY   | -                 | -                 | 754,339                   | 875,670                    |
| MODERNIZATION EXPENDITURES                   | <u>68,784</u>     | <u>70,424</u>     | <u>864,339</u>            | <u>1,000,670</u>           |
| MODERNIZATION REV - EXPEND                   | <u>67,257</u>     | <u>94,303</u>     | <u>(736,539)</u>          | <u>(830,842)</u>           |
| MODERNIZATION AVAILABLE FINANCING SOURCES    | 787,523           | 883,466           | 864,339                   | 1,000,670                  |
| MODERNIZATION FINANCING USES                 | <u>68,784</u>     | <u>70,424</u>     | <u>864,339</u>            | <u>1,000,670</u>           |
| MODERNIZATION ENDING FUND BALANCE            | <u>718,739</u>    | <u>813,042</u>    | <u>-</u>                  | <u>-</u>                   |

COUNTY OF MADERA  
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**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 2019-20, \$12,000 is appropriated for a transfer to the General Fund, and the remaining available fund balance of \$118,626 is appropriated for contingency.

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance                                   |                   |                   |                           |                            |
| 13470 491100 F/B UNRES UNDES                   | 93,941            | 112,147           | 115,769                   | 128,914                    |
| TRUNCATION PROGRAM BEGINNING FUND BALANCE      | <u>93,941</u>     | <u>112,147</u>    | <u>115,769</u>            | <u>128,914</u>             |
| Revenue  |                   |                   |                           |                            |
| 13470 640101 INTEREST ON CASH                  | 1,085             | 1,577             | 1,105                     | 1,712                      |
| 13470 661604 SOC SEC TRUNCATION PROG FEE       | 28,995            | 14,217            | -                         | -                          |
| TRUNCATION PROGRAM REVENUE                     | <u>30,080</u>     | <u>15,794</u>     | <u>1,105</u>              | <u>1,712</u>               |
| Expense  |                   |                   |                           |                            |
| 13470 750100 OP TRANS OUT - GEN FD             | 11,873            | 5,166             | 12,000                    | 12,000                     |
| 13470 780100 APPROPRIATION FOR CONTINGENCY     | -                 | -                 | 104,874                   | 118,626                    |
| TRUNCATION PROGRAM EXPENDITURES                | <u>11,873</u>     | <u>5,166</u>      | <u>116,874</u>            | <u>130,626</u>             |
| TRUNCATION PROGRAM REV - EXPEND                | <u>18,206</u>     | <u>10,628</u>     | <u>(115,769)</u>          | <u>(128,914)</u>           |
| TRUNCATION PROGRAM AVAILABLE FINANCING SOURCES | 124,021           | 127,941           | 116,874                   | 130,626                    |
| TRUNCATION PROGRAM FINANCING USES              | <u>11,873</u>     | <u>5,166</u>      | <u>116,874</u>            | <u>130,626</u>             |
| TRUNCATION PROGRAM ENDING FUND BALANCE         | <u>112,147</u>    | <u>122,776</u>    | <u>-</u>                  | <u>-</u>                   |

COUNTY OF MADERA  
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**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 2019-20, the entire available fund balance of \$13,382 is appropriated for contingency.

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance                               |                   |                   |                           |                            |
| 13480 491100 F/B UNRES UNDES               | 12,117            | 12,238            | 12,378                    | 13,257                     |
| UST PENALTIES BEGINNING FUND BALANCE       | 12,117            | 12,238            | 12,378                    | 13,257                     |
| Revenue                                    |                   |                   |                           |                            |
| 13480 640101 INTEREST ON CASH              | 121               | 155               | 124                       | 125                        |
| UST PENALTIES REVENUE                      | 121               | 155               | 124                       | 125                        |
| Expense                                    |                   |                   |                           |                            |
| 13480 780100 APPROPRIATION FOR CONTINGENCY | -                 | -                 | 12,502                    | 13,382                     |
| UST PENALTIES EXPENDITURES                 | -                 | -                 | 12,502                    | 13,382                     |
| UST PENALTIES REV - EXPEND                 | 121               | 155               | (12,378)                  | (13,257)                   |
| UST PENALTIES AVAILABLE FINANCING SOURCES  | 12,238            | 12,393            | 12,502                    | 13,382                     |
| UST PENALTIES FINANCING USES               | -                 | -                 | 12,502                    | 13,382                     |
| UST PENALTIES ENDING FUND BALANCE          | 12,238            | 12,393            | -                         | -                          |

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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 2019-20, the entire fund balance of \$24,501 is appropriated for contingency.

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance                                       |                   |                   |                           |                            |
| 13500 491100 F/B UNRES UNDES                       | 23,509            | 23,738            | 23,878                    | 24,251                     |
| NUISANCE ABATE EH/DEGS/PLNG BEGINNING FUND BALANCE | <u>23,509</u>     | <u>23,738</u>     | <u>23,878</u>             | <u>24,251</u>              |
| Revenue  |                   |                   |                           |                            |
| 13500 640101 INTEREST ON CASH                      | 229               | 301               | 242                       | 250                        |
| ABATE EH,DEGS,PLN REVENUE                          | <u>229</u>        | <u>301</u>        | <u>242</u>                | <u>250</u>                 |
| Expense  |                   |                   |                           |                            |
| 13500 780100 APPROPRIATION FOR CONTINGENCY         | -                 | -                 | 24,120                    | 24,501                     |
| ABATE EH,DEGS,PLN EXPENDITURES                     | -                 | -                 | 24,120                    | 24,501                     |
| ABATE EH,DEGS,PLN REV - EXPEND                     | <u>229</u>        | <u>301</u>        | <u>(23,878)</u>           | <u>(24,251)</u>            |
| ABATE EH/DEGS/PLNG AVAILABLE FINANCING SOURCES     | 23,738            | 24,039            | 24,120                    | 24,501                     |
| ABATE EH/DEGS/PLNG FINANCING USES                  | <u>-</u>          | <u>-</u>          | <u>24,120</u>             | <u>24,501</u>              |
| NUISANCE ABATE EH/DEGS/PLNG ENDING FUND BALANCE    | <u>23,738</u>     | <u>24,039</u>     | <u>-</u>                  | <u>-</u>                   |

COUNTY OF MADERA  
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**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 2019-20. The entire remaining fund balance of \$272 is appropriated for contingency.

|   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|---|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance  |                   |                   |                           |                            |
| 13550 491100 F/B UNRES UNDES                              | 260               | 262               | 263                       | 268                        |
| R WILLS ANIMAL CAPITAL IMPROV BEGINNING FUND BALANCE      | <u>260</u>        | <u>262</u>        | <u>263</u>                | <u>268</u>                 |
| Revenue   |                   |                   |                           |                            |
| 13550 640101 INTEREST ON CASH                             | 2                 | 3                 | 3                         | 4                          |
| R WILLS ANIMAL CAPITAL IMPROV REVENUE                     | <u>2</u>          | <u>3</u>          | <u>3</u>                  | <u>4</u>                   |
| Expense   |                   |                   |                           |                            |
| 13550 780100 APPROPRIATION FOR CONTINGENCY                | -                 | -                 | 266                       | 272                        |
| R WILLS ANIMAL CAPITAL IMPROV EXPENDITURES                | -                 | -                 | 266                       | 272                        |
| R WILLS ANIMAL CAPITAL IMPROV REV - EXPEND                | <u>2</u>          | <u>3</u>          | <u>(263)</u>              | <u>(268)</u>               |
| R WILLS ANIMAL CAPITAL IMPROV AVAILABLE FINANCING SOURCES | 262               | 265               | 266                       | 272                        |
| R WILLS ANIMAL CAPITAL IMPROV FINANCING USES              | -                 | -                 | 266                       | 272                        |
| R WILLS ANIMAL CAPITAL IMPROV ENDING FUND BALANCE         | <u>262</u>        | <u>265</u>        | <u>-</u>                  | <u>-</u>                   |



COUNTY OF MADERA  
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**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, \$120,000 has been appropriated for the 2019-20 fiscal year for Professional and Specialized Services and \$8,000 for Special Departmental Expense. The remaining available fund balance of \$24,661 is appropriated for contingency.

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| <b>Fund Balance</b>                              |                   |                   |                           |                            |
| 13570 491100 F/B UNRES UNDES                     | 213,390           | 142,477           | 45,733                    | 58,656                     |
| RABIES/SPAY/NEUTER BEGINNING FUND BALANCE        | <u>213,390</u>    | <u>142,477</u>    | <u>45,733</u>             | <u>58,656</u>              |
| <b>Revenue</b>                                   |                   |                   |                           |                            |
| 13570 640101 INTEREST ON CASH                    | 1,772             | 1,756             | 1,500                     | 1,130                      |
| 13570 661000 AGRICULTURAL SERVICES               | 4,740             | 4,341             | 4,400                     | 4,875                      |
| 13570 661400 HUMANE SERVICES                     | 91,107            | 88,059            | 80,000                    | 88,000                     |
| RABIES/SPAY/NEUTER REVENUE                       | <u>97,619</u>     | <u>94,155</u>     | <u>85,900</u>             | <u>94,005</u>              |
| <b>Expense</b>                                   |                   |                   |                           |                            |
| 13570 721400 PROFESSIONAL & SPECIALIZED SERVICES | 152,905           | 96,351            | 80,000                    | 120,000                    |
| 13570 721900 SPECIAL DEPARTMENT EXPENSE          | 15,627            | 9,853             | 10,000                    | 8,000                      |
| 13570 780100 APPROPRIATION FOR CONTINGENCY       | -                 | -                 | 41,633                    | 24,661                     |
| RABIES/SPAY/NEUTER EXPENDITURES                  | <u>168,532</u>    | <u>106,204</u>    | <u>131,633</u>            | <u>152,661</u>             |
| RABIES/SPAY/NEUTER REV - EXPEND                  | <u>(70,913)</u>   | <u>(12,049)</u>   | <u>(45,733)</u>           | <u>(58,656)</u>            |
| RABIES/SPAY/NEUTER AVAILABLE FINANCING SOURCES   | 311,009           | 236,632           | 131,633                   | 152,661                    |
| RABIES/SPAY/NEUTER FINANCING USES                | <u>168,532</u>    | <u>106,204</u>    | <u>131,633</u>            | <u>152,661</u>             |
| AN CON RABIES/SPAY/NEUTER ENDING FUND BALANCE    | <u>142,477</u>    | <u>130,428</u>    | <u>-</u>                  | <u>-</u>                   |

COUNTY OF MADERA  
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**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 2019-20, the entire fund balance of \$3,582 is appropriated for contingency.

|   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|---|-------------------|-------------------|---------------------------|----------------------------|
| <b>Fund Balance</b>                           |                   |                   |                           |                            |
| 13650 491100 F/B UNRES UNDES                  | 2,719             | 2,912             | 2,946                     | 3,350                      |
| VITAL HLTH STATS/CLERK BEGINNING FUND BALANCE | <u>2,719</u>      | <u>2,912</u>      | <u>2,946</u>              | <u>3,350</u>               |
| <b>Revenue</b>                                |                   |                   |                           |                            |
| 13650 640101 INTEREST ON CASH                 | 27                | 38                | 28                        | 42                         |
| 13650 661601 CLERK RECORDING FEES             | 166               | 177               | 185                       | 190                        |
| HLTH STATS - CLERK REVENUE                    | <u>193</u>        | <u>215</u>        | <u>213</u>                | <u>232</u>                 |
| <b>Expense</b>                                |                   |                   |                           |                            |
| 13650 780100 APPROPRIATION FOR CONTINGENCY    | -                 | -                 | 3,159                     | 3,582                      |
| HLTH STATS - CLERK EXPENDITURES               | -                 | -                 | 3,159                     | 3,582                      |
| HLTH STATS - CLERK REV - EXPEND               | <u>193</u>        | <u>215</u>        | <u>(2,946)</u>            | <u>(3,350)</u>             |
| HLTH STATS/CLERK AVAILABLE FINANCING SOURCES  | 2,912             | 3,127             | 3,159                     | 3,582                      |
| HLTH STATS/CLERK FINANCING USES               | <u>-</u>          | <u>-</u>          | <u>3,159</u>              | <u>3,582</u>               |
| HLTH STATS/CLERK ENDING FUND BALANCE          | <u>2,912</u>      | <u>3,127</u>      | <u>-</u>                  | <u>-</u>                   |

COUNTY OF MADERA  
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**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 2019-20, \$5,000 has been appropriated for an operating transfer out to the General Fund. The remaining balance of \$207,751 is appropriated for contingency.

|              |   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--------------|---|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance |   |                   |                   |                           |                            |
| 13670        | 491100 F/B UNRES UNDES                            | 161,008           | 176,896           | 185,546                   | 197,001                    |
|              | HLTH STATS - RECORDER BEGINNING FUND BALANCE      | <u>161,008</u>    | <u>176,896</u>    | <u>185,546</u>            | <u>197,001</u>             |
| Revenue      |   |                   |                   |                           |                            |
| 13670        | 640101 INTEREST ON CASH                           | 1,648             | 2,336             | 1,800                     | 2,700                      |
| 13670        | 661602 HEALTH RECORDING FEES                      | 47                | -                 | 50                        | 50                         |
| 13670        | 661603 RECDR RECORDING FEES                       | 14,193            | 13,685            | 13,000                    | 13,000                     |
|              | HLTH STATS - RECORDER REVENUE                     | <u>15,888</u>     | <u>16,021</u>     | <u>14,850</u>             | <u>15,750</u>              |
| Expense      |   |                   |                   |                           |                            |
| 13670        | 750100 OP TRANS OUT - GEN FD                      | -                 | 4,820             | 5,000                     | 5,000                      |
| 13670        | 780100 APPROPRIATION FOR CONTINGENCY              | -                 | -                 | 195,396                   | 207,751                    |
|              | HLTH STATS - RECORDER EXPENDITURES                | <u>-</u>          | <u>4,820</u>      | <u>200,396</u>            | <u>212,751</u>             |
|              | HLTH STATS - RECORDER REV - EXPEND                | <u>15,888</u>     | <u>11,201</u>     | <u>(185,546)</u>          | <u>(197,001)</u>           |
|              | HLTH STATS - RECORDER AVAILABLE FINANCING SOURCES | 176,896           | 192,917           | 200,396                   | 212,751                    |
|              | HLTH STATS - RECORDER FINANCING USES              | <u>-</u>          | <u>4,820</u>      | <u>200,396</u>            | <u>212,751</u>             |
|              | VITAL HLTH STATS - RECORDER ENDING FUND BALANCE   | <u>176,896</u>    | <u>188,097</u>    | <u>-</u>                  | <u>-</u>                   |

COUNTY OF MADERA  
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**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. 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. Fairmead paid back their loan in FY17 and SA14 paid back their loan in FY18. MD10 continues to make repayments annually.

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| <b>Fund Balance</b>                            |                   |                   |                           |                            |
| 13700 491100 F/B UNRES UNDES                   | 449,123           | 958,729           | 1,103,027                 | 1,093,226                  |
| RD MITIGATION FEES BEGINNING FUND BALANCE      | <u>449,123</u>    | <u>958,729</u>    | <u>1,103,027</u>          | <u>1,093,226</u>           |
| <b>Revenue</b>                                 |                   |                   |                           |                            |
| 13700 640100 INTEREST INCOME                   | 6,701             | 5,000             | 5,000                     | 5,000                      |
| 13700 640101 INTEREST ON CASH                  | 4,450             | 12,896            | 10,000                    | 16,500                     |
| 13700 654522 ST-BSARF FEES                     | -                 | 20                | -                         | -                          |
| 13700 661707 ROAD MITIGATION FEES              | (94,845)          | 36,175            | 36,175                    | 30,000                     |
| 13700 680500 LOAN REPAID                       | 593,299           | 100,000           | 505,000                   | 100,000                    |
|  | <u>509,606</u>    | <u>154,091</u>    | <u>556,175</u>            | <u>151,500</u>             |
| <b>Expense</b>                                 |                   |                   |                           |                            |
| 13700 780100 APPROPRIATION FOR CONTINGENCY     | -                 | -                 | 1,659,202                 | 1,244,726                  |
| 13700 790500 CASH FLOW LOAN                    | -                 | 188,000           | -                         | -                          |
| RD MITIGATION FEES EXPENDITURES                | <u>-</u>          | <u>188,000</u>    | <u>1,659,202</u>          | <u>1,244,726</u>           |
| RD MITIGATION FEES REV - EXPEND                | <u>509,606</u>    | <u>(33,909)</u>   | <u>(1,103,027)</u>        | <u>(1,093,226)</u>         |
| RD MITIGATION FEES AVAILABLE FINANCING SOURCES | 958,729           | 1,112,820         | 1,659,202                 | 1,244,726                  |
| RD MITIGATION FEES FINANCING USES              | <u>-</u>          | <u>188,000</u>    | <u>1,659,202</u>          | <u>1,244,726</u>           |
| RD MITIGATION FEES ENDING FUND BALANCE         | <u>958,729</u>    | <u>924,820</u>    | <u>-</u>                  | <u>-</u>                   |

COUNTY OF MADERA  
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**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 2019-20, \$310,790 is appropriated in Services and Supplies; the remaining fund balance of \$51,911 is appropriated for contingency.

|   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|---|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance                                  |                   |                   |                           |                            |
| 13760 491100 F/B UNRES UNDES                  | 251,375           | 281,359           | 225,000                   | 225,000                    |
| CO CHILD TRUST - CAPIT BEGINNING FUND BALANCE | <u>251,375</u>    | <u>281,359</u>    | <u>225,000</u>            | <u>225,000</u>             |
| Revenue                                       |                   |                   |                           |                            |
| 13760 640101 INTEREST ON CASH                 | 2,587             | 3,627             | 3,000                     | 3,000                      |
| 13760 650930 ST-CHILD ABUSE PIT               | 4,230             | 4,216             | 4,230                     | 4,200                      |
| 13760 657000 FED - OTHER                      | 22,596            | 22,926            | 22,500                    | 22,500                     |
| 13760 661602 HEALTH RECORDING FEES            | 12,154            | 12,285            | 12,000                    | 12,000                     |
| 13760 680200 OPERATING TRANSFERS IN           | 120,418           | 95,485            | 96,000                    | 96,000                     |
| TRUST - CAPIT GRANT REVENUE                   | <u>161,984</u>    | <u>138,539</u>    | <u>137,730</u>            | <u>137,700</u>             |
| Expense                                       |                   |                   |                           |                            |
| 13760 721400 PROF & SPEC SVC                  | 132,000           | 137,000           | 294,000                   | 310,790                    |
| 13760 780100 APPROPRIATION FOR CONTINGENCY    | -                 | -                 | 68,730                    | 51,911                     |
| TRUST - CAPIT GRANT EXPENDITURES              | <u>132,000</u>    | <u>137,000</u>    | <u>362,730</u>            | <u>362,700</u>             |
| TRUST - CAPIT GRANT REV - EXPEND              | <u>29,984</u>     | <u>1,539</u>      | <u>(225,000)</u>          | <u>(225,000)</u>           |
| TRUST - CAPIT AVAILABLE FINANCING SOURCES     | 413,359           | 419,898           | 362,730                   | 362,700                    |
| TRUST - CAPIT FINANCING USES                  | <u>132,000</u>    | <u>137,000</u>    | <u>362,730</u>            | <u>362,700</u>             |
| TRUST - CAPIT ENDING FUND BALANCE             | <u>281,359</u>    | <u>282,898</u>    | <u>-</u>                  | <u>-</u>                   |

COUNTY OF MADERA  
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**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 2019-20, \$10,000 is appropriated for training/travel; and the remaining available fund balance of \$27,843 is appropriated for contingency.

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| <b>Fund Balance</b>                        |                   |                   |                           |                            |
| 13770 491100 F/B UNRES UNDES               | 27,524            | 32,655            | 22,470                    | 31,343                     |
| ST ADMN REV BEGINNING FUND BALANCE         | <u>27,524</u>     | <u>32,655</u>     | <u>22,470</u>             | <u>31,343</u>              |
| <b>Revenue</b>                             |                   |                   |                           |                            |
| 13770 654522 ST-BSARF FEES                 | 5,131             | 1,116             | 6,350                     | 6,500                      |
| ST ADMN REV FUND REVENUE                   | <u>5,131</u>      | <u>1,116</u>      | <u>6,350</u>              | <u>6,500</u>               |
| <b>Expense</b>                             |                   |                   |                           |                            |
| 13770 722000 TRANSPORTATION/TRAVEL         | -                 | -                 | 10,000                    | 10,000                     |
| 13770 780100 APPROPRIATION FOR CONTINGENCY | -                 | -                 | 18,820                    | 27,843                     |
| ST ADMN REV FUND EXPENDITURES              | <u>-</u>          | <u>-</u>          | <u>28,820</u>             | <u>37,843</u>              |
| ST ADMN REV FUND REV - EXPEND              | <u>5,131</u>      | <u>1,116</u>      | <u>(22,470)</u>           | <u>(31,343)</u>            |
| ST ADMN REV AVAILABLE FINANCING SOURCES    | 32,655            | 33,771            | 28,820                    | 37,843                     |
| ST ADMN REV FINANCING USES                 | <u>-</u>          | <u>-</u>          | <u>28,820</u>             | <u>37,843</u>              |
| ST ADMN REV ENDING FUND BALANCE            | <u>32,655</u>     | <u>33,771</u>     | <u>-</u>                  | <u>-</u>                   |

COUNTY OF MADERA  
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**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 2019-20, the entire available fund balance of \$1,909 is appropriated for contingency.

|   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|---|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance                                  |                   |                   |                           |                            |
| 13800 491100 F/B UNRES UNDES                  | 1,822             | 1,839             | 1,860                     | 1,885                      |
| BUILDING PROGRAM BEGINNING FUND BALANCE       | <u>1,822</u>      | <u>1,839</u>      | <u>1,860</u>              | <u>1,885</u>               |
| Revenue                                       |                   |                   |                           |                            |
| 13800 640101 INTEREST ON CASH                 | 18                | 23                | 15                        | 24                         |
| 13800 680102 SALE OF BLDG/IMPROVE             | -                 | -                 | -                         | -                          |
| 13800 680200 OPERATING TRANSFERS IN           | -                 | -                 | -                         | -                          |
| BUILDING FUND REVENUE                         | <u>18</u>         | <u>23</u>         | <u>15</u>                 | <u>24</u>                  |
| Expense                                       |                   |                   |                           |                            |
| 13800 750100 OP TRANS OUT - GEN FUND          | -                 | -                 | -                         | -                          |
| 13800 750121 OP TRANS OUT - CAP PROJECT       | -                 | -                 | -                         | -                          |
| 13800 780100 APPROPRIATION FOR CONTINGENCY    | -                 | -                 | 1,875                     | 1,909                      |
| BUILDING FUND EXPENDITURES                    | <u>-</u>          | <u>-</u>          | <u>1,875</u>              | <u>1,909</u>               |
| BUILDING FUND REV - EXPEND                    | <u>18</u>         | <u>23</u>         | <u>(1,860)</u>            | <u>(1,885)</u>             |
| BUILDING PROGRAM AVAILABLE FINANCING SOURCES  | 1,839             | 1,862             | 1,875                     | 1,909                      |
| BUILDING PROGRAM FINANCING USES               | -                 | -                 | 1,875                     | 1,909                      |
| BUILDING PROGRAM ENDING FUND BALANCE          | <u>1,839</u>      | <u>1,862</u>      | <u>-</u>                  | <u>-</u>                   |
| BUILDING PROGRAM ADJUSTED ENDING FUND BALANCE |                   |                   |                           |                            |

COUNTY OF MADERA  
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**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 2019-20, the entire available fund balance of \$2,164 is appropriated for contingency.

|                     |   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|---------------------|---|-------------------|-------------------|---------------------------|----------------------------|
| <b>Fund Balance</b> |   |                   |                   |                           |                            |
| 13850               | 491100 F/B UNRES UNDES                                | 2,079             | 2,099             | 2,123                     | 2,144                      |
|                     | HCD RLF PUBLIC FACILITIES BEGINNING FUND BALANCE      | <u>2,079</u>      | <u>2,099</u>      | <u>2,123</u>              | <u>2,144</u>               |
| <b>Revenue</b>      |   |                   |                   |                           |                            |
| 13850               | 640101 INTEREST ON CASH                               | 20                | 27                | 25                        | 20                         |
| 13850               | 680500 LOAN REPAID                                    | -                 | -                 | -                         | -                          |
|                     |   | <u>20</u>         | <u>27</u>         | <u>25</u>                 | <u>20</u>                  |
| <b>Expense</b>      |   |                   |                   |                           |                            |
| 13850               | 701000 TRUST EXPENDITURES                             | -                 | -                 | -                         | -                          |
| 13850               | 780100 APPROPRIATION FOR CONTINGENCY                  | -                 | -                 | 2,148                     | 2,164                      |
|                     | HCD RLF PUB FAC EXPENDITURES                          | <u>-</u>          | <u>-</u>          | <u>2,148</u>              | <u>2,164</u>               |
|                     | HCD RLF PUB FAC REV - EXPEND                          | <u>20</u>         | <u>27</u>         | <u>(2,123)</u>            | <u>(2,144)</u>             |
|                     | HCD RLF PUBLIC FACILITIES AVAILABLE FINANCING SOURCES | 2,099             | 2,126             | 2,148                     | 2,164                      |
|                     | HCD RLF PUBLIC FACILITIES FINANCING USES              | <u>-</u>          | <u>-</u>          | <u>2,148</u>              | <u>2,164</u>               |
|                     | HCD RLF PUBLIC FACILITIES ENDING FUND BALANCE         | <u>2,099</u>      | <u>2,126</u>      | <u>-</u>                  | <u>-</u>                   |



COUNTY OF MADERA  
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**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 2019-20, \$280,000 is appropriated for housing rehabilitation costs, and the remaining available fund balance of \$90,319 is appropriated for contingency.

|  | <u>ACTUAL<br/>2016-17</u> | <u>ACTUAL<br/>2017-18</u> | <u>PROPOSED BUDGET<br/>2018-19</u> | <u>PROPOSED BUDGET<br/>2019-20</u> |
|--|---------------------------|---------------------------|------------------------------------|------------------------------------|
| Fund Balance                               |                           |                           |                                    |                                    |
| 13860 491100 F/B UNRES UNDES               | 306,428                   | 326,420                   | 326,420                            | 216,319                            |
| HCD RLF REHAB BEGINNING FUND BALANCE       | <u>306,428</u>            | <u>326,420</u>            | <u>326,420</u>                     | <u>216,319</u>                     |
| Revenue                                    |                           |                           |                                    |                                    |
| 13860 640101 INTEREST ON CASH              | 3,117                     | 4,970                     | 4,000                              | 4,000                              |
| 13860 680500 LOAN REPAID                   | 16,875                    | 207,625                   | 50,000                             | 150,000                            |
| HCD RLF REHAB REVENUE                      | <u>19,992</u>             | <u>212,595</u>            | <u>54,000</u>                      | <u>154,000</u>                     |
| Expense                                    |                           |                           |                                    |                                    |
| 13860 701000 TRUST EXPENDITURES            | -                         | 185,995                   | 300,000                            | 280,000                            |
| 13860 780100 APPROPRIATION FOR CONTINGENCY | -                         | -                         | 80,420                             | 90,319                             |
| HCD RLF REHAB EXPENDITURES                 | <u>-</u>                  | <u>185,995</u>            | <u>380,420</u>                     | <u>370,319</u>                     |
| HCD RLF REHAB REV - EXPEND                 | <u>19,992</u>             | <u>26,600</u>             | <u>(326,420)</u>                   | <u>(216,319)</u>                   |
| HCD RLF REHAB AVAILABLE FINANCING SOURCES  | 326,420                   | 539,015                   | 380,420                            | 370,319                            |
| HCD RLF REHAB FINANCING USES               | <u>-</u>                  | <u>185,995</u>            | <u>380,420</u>                     | <u>370,319</u>                     |
| HCD RLF REHAB ENDING FUND BALANCE          | <u>326,420</u>            | <u>353,021</u>            | <u>-</u>                           | <u>-</u>                           |

COUNTY OF MADERA  
SPECIAL REVENUE  
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**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 2019-20, the entire available fund balance of \$230,764 is appropriated for contingency.

|              |  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--------------|--|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance |  |                   |                   |                           |                            |
| 13870        | 491100 F/B UNRES UNDES                           | 51,447            | 151,175           | 152,870                   | 199,564                    |
|              | RLF-HOMEBUYER ASSIST BEGINNING FUND BALANCE      | <u>51,447</u>     | <u>151,175</u>    | <u>152,870</u>            | <u>199,564</u>             |
| Revenue      |  |                   |                   |                           |                            |
| 13870        | 640101 INTEREST ON CASH                          | 1,228             | 1,920             | 1,200                     | 1,200                      |
| 13870        | 680500 LOAN REPAYED                              | 98,500            | -                 | -                         | 30,000                     |
|              | RLF HOMEBUYER ASSIST REVENUE                     | <u>99,728</u>     | <u>1,920</u>      | <u>1,200</u>              | <u>31,200</u>              |
| Expense      |  |                   |                   |                           |                            |
| 13870        | 780100 APPROPRIATION FOR CONTINGENCY             | -                 | -                 | 154,070                   | 230,764                    |
|              | RLF HOMEBUYER ASSIST EXPENDITURES                | -                 | -                 | 154,070                   | 230,764                    |
|              | RLF HOMEBUYER ASSIST REV - EXPEND                | <u>99,728</u>     | <u>1,920</u>      | <u>(152,870)</u>          | <u>(199,564)</u>           |
|              | RLF-HOMEBUYER ASSIST AVAILABLE FINANCING SOURCES | 151,175           | 153,094           | 154,070                   | 230,764                    |
|              | RLF-HOMEBUYER ASSIST FINANCING USES              | -                 | -                 | 154,070                   | 230,764                    |
|              | RLF-HOMEBUYER ASSIST ENDING FUND BALANCE         | <u>151,175</u>    | <u>153,094</u>    | <u>-</u>                  | <u>-</u>                   |

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**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 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 2019-20 fiscal year.

|   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|---|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance  |                   |                   |                           |                            |
| 14100 491100 F/B UNRES UNDES                                | 106,130           | 103,216           | 23,941                    | 38,127                     |
| USED OIL GRANT BEGINNING FUND BALANCE                       | <u>106,130</u>    | <u>103,216</u>    | <u>23,941</u>             | <u>38,127</u>              |
| Revenue   |                   |                   |                           |                            |
| 14100 640101 INTEREST ON CASH                               | 1,069             | 1,309             | 1,200                     | 1,350                      |
| 14100 654037 ST - USED OIL GRANT                            | 25,000            | -                 | 25,784                    | 20,000                     |
| USED OIL GRANT REVENUE                                      | <u>26,069</u>     | <u>1,309</u>      | <u>26,984</u>             | <u>21,350</u>              |
| Expense   |                   |                   |                           |                            |
| 14100 721400 PROFESSIONAL & SPECIALIZED SERVICES            | 286               | 8,800             | 20,500                    | 19,477                     |
| 14100 721500 PUBS AND LEGAL NOTICES                         | -                 | -                 | 10,000                    | 10,000                     |
| 14100 721962 SPECIAL DEPARTMENTAL EXPENSE - USED OIL GRANTS | 27,498            | 16,414            | 20,425                    | 30,000                     |
| 14100 722000 TRANS/TRAVEL/EDUCATION                         | 1,200             | -                 | -                         | -                          |
| 14100 780100 APPROPRIATION FOR CONTINGENCY                  | -                 | -                 | -                         | -                          |
| USED OIL GRANT EXPENDITURES                                 | <u>28,984</u>     | <u>25,214</u>     | <u>50,925</u>             | <u>59,477</u>              |
| USED OIL GRANT REV - EXPEND                                 | <u>(2,915)</u>    | <u>(23,906)</u>   | <u>(23,941)</u>           | <u>(38,127)</u>            |
| USED OIL GRANT AVAILABLE FINANCING SOURCES                  | 132,199           | 104,524           | 50,925                    | 59,477                     |
| USED OIL GRANT FINANCING USES                               | <u>28,984</u>     | <u>25,214</u>     | <u>50,925</u>             | <u>59,477</u>              |
| USED OIL GRANT ENDING FUND BALANCE                          | <u>103,216</u>    | <u>79,310</u>     | <u>-</u>                  | <u>-</u>                   |

COUNTY OF MADERA  
SPECIAL REVENUE  
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**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 2019-20 fiscal year.

|   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|---|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance  |                   |                   |                           |                            |
| 14110 491100 F/B UNRES UNDES                          | 110,313           | 151,391           | 57,561                    | 154,968                    |
| RECYCLING GRANT BEGINNING FUND BALANCE                | <u>110,313</u>    | <u>151,391</u>    | <u>57,561</u>             | <u>154,968</u>             |
| Revenue   |                   |                   |                           |                            |
| 14110 654504 STATE - CONSERVATION RECYCLING           | 44,954            | 36,753            | -                         | 20,000                     |
| RECYCLING GRANT REVENUE                               | <u>44,954</u>     | <u>36,753</u>     | <u>-</u>                  | <u>20,000</u>              |
| Expense   |                   |                   |                           |                            |
| 14110 721400 PROFESSIONAL & SPECIALIZED SERVICES      | 3,876             | 11,228            | -                         | 50,000                     |
| 14110 721500 PUBS AND LEGAL NOTICES                   | -                 | -                 | -                         | 20,000                     |
| 14110 721900 SPECIAL DEPT EXP                         | -                 | 1,948             | -                         | -                          |
| 14110 721947 SPECIAL DEPARTMENTAL EXPENSE - RECYCLING | -                 | -                 | -                         | 50,000                     |
| 14110 721962 SDE-USED OIL GRANTS                      | -                 | -                 | -                         | -                          |
| 14110 780100 APPROPRIATION FOR CONTINGENCY            | -                 | -                 | 57,561                    | 54,968                     |
| RECYCLING GRANT EXPENDITURES                          | <u>3,876</u>      | <u>13,176</u>     | <u>57,561</u>             | <u>174,968</u>             |
| RECYCLING GRANT REV - EXPEND                          | <u>41,078</u>     | <u>23,577</u>     | <u>(57,561)</u>           | <u>(154,968)</u>           |
| RECYCLING GRANT AVAILABLE FINANCING SOURCES           | 155,267           | 188,144           | 57,561                    | 174,968                    |
| RECYCLING GRANT FINANCING USES                        | <u>3,876</u>      | <u>13,176</u>     | <u>57,561</u>             | <u>174,968</u>             |
| RECYCLING GRANT ENDING FUND BALANCE                   | <u>151,391</u>    | <u>174,968</u>    | <u>-</u>                  | <u>-</u>                   |

COUNTY OF MADERA  
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**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<br/>2016-17</u> | <u>ACTUAL<br/>2017-18</u> | <u>BOARD APPROVED<br/>2018-19</u> | <u>PROPOSED BUDGET<br/>2019-20</u> |
|---|---------------------------|---------------------------|-----------------------------------|------------------------------------|
| Fund Balance                                      |                           |                           |                                   |                                    |
| 14200 491100 F/B UNRES UNDES                      | 3,532                     | 3,567                     | -                                 | -                                  |
| CHUKCHANSI SETTLEMENT BEGINNING FUND BALANCE      | <u>3,532</u>              | <u>3,567</u>              | <u>-</u>                          | <u>-</u>                           |
| Revenue   |                           |                           |                                   |                                    |
| 14200 640101 INTEREST ON CASH                     | 34                        | -                         | -                                 | -                                  |
| CHUKCHANSI SETTLEMENT REVENUE                     | <u>34</u>                 | <u>-</u>                  | <u>-</u>                          | <u>-</u>                           |
| Expense   |                           |                           |                                   |                                    |
| 14200 750100 OPERATING TRANSFER OUT               | -                         | 3,567                     | -                                 | -                                  |
| 14200 780100 APPROPRIATION FOR CONTINGENCY        | -                         | -                         | -                                 | -                                  |
| CHUKCHANSI SETTLEMENT EXPENDITURES                | <u>-</u>                  | <u>3,567</u>              | <u>-</u>                          | <u>-</u>                           |
| CHUKCHANSI SETTLEMENT REV - EXPEND                | <u>34</u>                 | <u>(3,567)</u>            | <u>-</u>                          | <u>-</u>                           |
| CHUKCHANSI SETTLEMENT                             |                           |                           |                                   |                                    |
| CHUKCHANSI SETTLEMENT AVAILABLE FINANCING SOURCES | 3,567                     | 3,567                     | -                                 | -                                  |
| CHUKCHANSI SETTLEMENT FINANCING USES              | <u>-</u>                  | <u>3,567</u>              | <u>-</u>                          | <u>-</u>                           |
| SETTLEMENT ENDING FUND BALANCE                    | <u>3,567</u>              | <u>-</u>                  | <u>-</u>                          | <u>-</u>                           |

COUNTY OF MADERA  
SPECIAL REVENUE  
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**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 2019-20, \$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 \$1,218,051 is appropriated for contingency.

|              |  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--------------|--|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance |  |                   |                   |                           |                            |
| 14300        | 491100 F/B UNRES UNDES                           | 143,642           | 248,645           | 550,597                   | 859,551                    |
|              | DEV FEE -GENERAL GOVT BEGINNING FUND BALANCE     | <u>143,642</u>    | <u>248,645</u>    | <u>550,597</u>            | <u>859,551</u>             |
| Revenue      |  |                   |                   |                           |                            |
| 14300        | 640101 INTEREST ON CASH                          | 1,923             | 5,224             | 2,800                     | 9,000                      |
| 14300        | 662901 DEV FEE-COUNTY                            | 103,080           | 364,789           | 300,000                   | 350,000                    |
|              | DEV IMPACT FEE GEN GOVT REVENUE                  | <u>105,003</u>    | <u>370,013</u>    | <u>302,800</u>            | <u>359,000</u>             |
| Expense      |  |                   |                   |                           |                            |
| 14300        | 721403 ACCTG AUDIT SVC                           | -                 | -                 | 500                       | 500                        |
| 14300        | 750000 OPERATING TRANSFERS OUT                   | -                 | -                 | -                         | -                          |
| 14300        | 750100 OP TRANS OUT - GEN FD                     | -                 | 63,500            | -                         | -                          |
| 14300        | 780100 APPROPRIATION FOR CONTINGENCY             | -                 | -                 | 852,897                   | 1,218,051                  |
|              | DEV FEE-GEN GOVT EXPENDITURES                    | <u>-</u>          | <u>63,500</u>     | <u>853,397</u>            | <u>1,218,551</u>           |
|              | DEV FEE-GEN GOVT REV - EXPEND                    | <u>105,003</u>    | <u>306,513</u>    | <u>(550,597)</u>          | <u>(859,551)</u>           |
|              | DEV FEE-GENERAL GOVT AVAILABLE FINANCING SOURCES | 248,645           | 618,658           | 853,397                   | 1,218,551                  |
|              | DEV FEE-GENERAL GOVT FINANCING USES              | <u>-</u>          | <u>63,500</u>     | <u>853,397</u>            | <u>1,218,551</u>           |
|              | DEV FEE-GENERAL GOVT ENDING FUND BALANCE         | <u>248,645</u>    | <u>555,158</u>    | <u>-</u>                  | <u>-</u>                   |

COUNTY OF MADERA  
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**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 2019-20, \$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 \$542,057 is appropriated for contingency.

|  | <u>ACTUAL<br/>2016-17</u> | <u>ACTUAL<br/>2017-18</u> | <u>BOARD APPROVED<br/>2018-19</u> | <u>PROPOSED BUDGET<br/>2019-20</u> |
|--|---------------------------|---------------------------|-----------------------------------|------------------------------------|
| Fund Balance   |                           |                           |                                   |                                    |
| 14310 491100 F/B UNRES UNDES                           | 262,425                   | 228,982                   | 300,625                           | 212,107                            |
| IMPACT FEE-PUBLIC PRO BEGINNING FUND BALANCE           | <u>262,425</u>            | <u>228,982</u>            | <u>300,625</u>                    | <u>212,107</u>                     |
| Revenue  |                           |                           |                                   |                                    |
| 14310 640101 INTEREST ON CASH                          | 2,745                     | 2,642                     | 2,000                             | 2,650                              |
| 14310 662901 DEV FEE-COUNTY PUBLIC PROTECT             | 83,464                    | 293,312                   | 230,000                           | 327,800                            |
| IMPACT FEE-PUBLIC PROTECT REVENUE                      | <u>86,209</u>             | <u>295,954</u>            | <u>232,000</u>                    | <u>330,450</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                   | 210,000                   | -                                 | -                                  |
| 14310 780100 APPROPRIATION FOR CONTINGENCY             | -                         | -                         | 532,125                           | 542,057                            |
| IMPACT FEE-PUBLIC PROTECT EXPENDITURES                 | <u>119,651</u>            | <u>210,000</u>            | <u>532,625</u>                    | <u>542,557</u>                     |
| IMPACT FEE-PUBLIC PROTECT REV - EXPEND                 | <u>(33,443)</u>           | <u>85,954</u>             | <u>(300,625)</u>                  | <u>(212,107)</u>                   |
| IMPACT FEE-CNTY PUBLIC PRO AVAILABLE FINANCING SOURCES | 348,634                   | 524,937                   | 532,625                           | 542,557                            |
| IMPACT FEE-CNTY PUBLIC PRO FINANCING USES              | <u>119,651</u>            | <u>210,000</u>            | <u>532,625</u>                    | <u>542,557</u>                     |
| IMPACT FEE-CNTY PUBLIC PRO ENDING FUND BALANCE         | <u>228,982</u>            | <u>314,937</u>            | <u>-</u>                          | <u>-</u>                           |

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2020

**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 2019-20, \$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 \$375,610 is appropriated for contingency.

|              |  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--------------|--|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance |  |                   |                   |                           |                            |
| 14320        | 491100 F/B UNRES UNDES                           | 36,217            | 70,879            | 186,998                   | 250,600                    |
|              | IMPACT FEE-LIBRARY BEGINNING FUND BALANCE        | <u>36,217</u>     | <u>70,879</u>     | <u>186,998</u>            | <u>250,600</u>             |
| Revenue      |  |                   |                   |                           |                            |
| 14320        | 640101 INTEREST ON CASH                          | 525               | 1,619             | 1,000                     | 3,000                      |
| 14320        | 662901 DEV FEE-COUNTY                            | 34,137            | 117,953           | 100,000                   | 122,510                    |
|              | IMPACT FEE-LIBRARY REVENUE                       | <u>34,662</u>     | <u>119,571</u>    | <u>101,000</u>            | <u>125,510</u>             |
| Expense      |  |                   |                   |                           |                            |
| 14320        | 721403 ACCOUNTING/AUDIT SVC                      | -                 | -                 | 500                       | 500                        |
| 14320        | 750121 OPERATING TRANSFERS OUT - CAPITAL PROJECT | -                 | -                 | -                         | -                          |
| 14320        | 780100 APPROPRIATION FOR CONTINGENCY             | -                 | -                 | 287,498                   | 375,610                    |
|              | IMPACT FEE-LIBRARY EXPENDITURES                  | <u>-</u>          | <u>-</u>          | <u>287,998</u>            | <u>376,110</u>             |
|              | IMPACT FEE-LIBRARY REV - EXPEND                  | <u>34,662</u>     | <u>119,571</u>    | <u>(186,998)</u>          | <u>(250,600)</u>           |
|              | IMPACT FEE-LIBRARY AVAILABLE FINANCING SOURCES   | 70,879            | 190,450           | 287,998                   | 376,110                    |
|              | IMPACT FEE-LIBRARY FINANCING USES                | <u>-</u>          | <u>-</u>          | <u>287,998</u>            | <u>376,110</u>             |
|              | IMPACT FEE-LIBRARY ENDING FUND BALANCE           | <u>70,879</u>     | <u>190,450</u>    | <u>-</u>                  | <u>-</u>                   |



COUNTY OF MADERA  
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**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 2019-20, \$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 \$548,500 is appropriated for contingency.

|  | <u>ACTUAL<br/>2016-17</u> | <u>ACTUAL<br/>2017-18</u> | <u>BOARD APPROVED<br/>2018-19</u> | <u>PROPOSED BUDGET<br/>2019-20</u> |
|--|---------------------------|---------------------------|-----------------------------------|------------------------------------|
| Fund Balance   |                           |                           |                                   |                                    |
| 14330 491100 F/B UNRES UNDES                           | 76,844                    | 65,515                    | 214,210                           | 380,000                            |
| IMPACT FEE PARKS BEGINNING FUND BALANCE                | <u>76,844</u>             | <u>65,515</u>             | <u>214,210</u>                    | <u>380,000</u>                     |
| Revenue  |                           |                           |                                   |                                    |
| 14330 640101 INTEREST ON CASH                          | 582                       | 1,782                     | 1,500                             | 4,000                              |
| 14330 662901 DEV FEE-COUNTY                            | 39,295                    | 156,024                   | 122,000                           | 165,000                            |
| IMPACT FEE-PARKS REVENUE                               | <u>39,878</u>             | <u>157,806</u>            | <u>123,500</u>                    | <u>169,000</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 | 21,147                    | -                         | -                                 | -                                  |
| 14330 780100 APPROPRIATION FOR CONTINGENCY             | -                         | -                         | 337,210                           | 548,500                            |
| IMPACT FEE-PARKS EXPENDITURES                          | <u>51,208</u>             | <u>-</u>                  | <u>337,710</u>                    | <u>549,000</u>                     |
| IMPACT FEE-PARKS REV - EXPEND                          | <u>(11,330)</u>           | <u>157,806</u>            | <u>(214,210)</u>                  | <u>(380,000)</u>                   |
| IMPACT FEE-PARKS AVAILABLE FINANCING SOURCES           | 116,722                   | 223,321                   | 337,710                           | 549,000                            |
| IMPACT FEE-PARKS FINANCING USES                        | <u>51,208</u>             | <u>-</u>                  | <u>337,710</u>                    | <u>549,000</u>                     |
| IMPACT FEE-PARKS ENDING FUND BALANCE                   | <u>65,515</u>             | <u>223,321</u>            | <u>-</u>                          | <u>-</u>                           |

COUNTY OF MADERA  
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**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 2019-20, \$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 \$166,152 is appropriated for contingency.

|   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|---|-------------------|-------------------|---------------------------|----------------------------|
| <b>Fund Balance</b>                               |                   |                   |                           |                            |
| 14340 491100 F/B UNRES UNDES                      | 40,830            | 52,415            | 90,251                    | 120,100                    |
| DEV FEE-SHRF PTRL/INV BEGINNING FUND BALANCE      | 40,830            | 52,415            | 90,251                    | 120,100                    |
| <b>Revenue</b>                                    |                   |                   |                           |                            |
| 14340 640101 INTEREST ON CASH                     | 454               | 903               | 880                       | 1,552                      |
| 14340 662601 P&R - SVC TO GOV'T                   | -                 | -                 | -                         | -                          |
| 14340 662901 DEV FEE-COUNTY                       | 11,131            | 38,788            | 30,000                    | 45,000                     |
| DEV FEE-SHRF PTRL/INV REVENUE                     | 11,585            | 39,691            | 30,880                    | 46,552                     |
| <b>Expense</b>                                    |                   |                   |                           |                            |
| 14340 721403 ACCOUNTING/AUDIT SVC                 | -                 | -                 | 500                       | 500                        |
| 14340 750100 OP TRANS OUT-GEN FD                  | -                 | -                 | -                         | -                          |
| 14340 780100 APPROPRIATION FOR CONTINGENCY        | -                 | -                 | 120,631                   | 166,152                    |
| DEV FEE-SHRF PTRL/INV EXPENDITURES                | -                 | -                 | 121,131                   | 166,652                    |
| DEV FEE-SHRF PTRL/INV REV - EXPEND                | 11,585            | 39,691            | (90,251)                  | (120,100)                  |
| DEV FEE-SHRF PTRL/INV AVAILABLE FINANCING SOURCES | 52,415            | 92,106            | 121,131                   | 166,652                    |
| DEV FEE-SHRF PTRL/INV FINANCING USES              | -                 | -                 | 121,131                   | 166,652                    |
| DEV FEE-SHRF PTRL/INV ENDING FUND BALANCE         | 52,415            | 92,106            | -                         | -                          |

COUNTY OF MADERA  
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**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 2019-20, \$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 \$586,300 is appropriated for contingency.

|   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|---|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance                                |                   |                   |                           |                            |
| 14350 491100 F/B UNRES UNDES                | 73,319            | 129,237           | 237,311                   | 367,300                    |
| IMPACT FEE-FIRE BEGINNING FUND BALANCE      | <u>73,319</u>     | <u>129,237</u>    | <u>237,311</u>            | <u>367,300</u>             |
| Revenue                                     |                   |                   |                           |                            |
| 14350 640101 INTEREST ON CASH               | 991               | 2,832             | 2,400                     | 4,500                      |
| 14350 662901 DEV FEE-COUNTY                 | 54,927            | 195,480           | 155,000                   | 215,000                    |
| IMPACT FEE-FIRE REVENUE                     | <u>55,918</u>     | <u>198,312</u>    | <u>157,400</u>            | <u>219,500</u>             |
| Expense                                     |                   |                   |                           |                            |
| 14350 721403 ACCOUNTING/AUDIT SVC           | -                 | -                 | 500                       | 500                        |
| 14350 730308 CASH FLOW PAYBACK              | -                 | -                 | -                         | -                          |
| 14350 750000 OPERATING TRANSFERS OUT        | -                 | 80,000            | -                         | -                          |
| 14350 780100 APPROPRIATION FOR CONTINGENCY  | -                 | -                 | 394,211                   | 586,300                    |
| IMPACT FEE-FIRE EXPENDITURES                | <u>-</u>          | <u>80,000</u>     | <u>394,711</u>            | <u>586,800</u>             |
| IMPACT FEE-FIRE REV - EXPEND                | <u>55,918</u>     | <u>118,312</u>    | <u>(237,311)</u>          | <u>(367,300)</u>           |
| IMPACT FEE-FIRE AVAILABLE FINANCING SOURCES | 129,237           | 327,549           | 394,711                   | 586,800                    |
| IMPACT FEE-FIRE FINANCING USES              | <u>-</u>          | <u>80,000</u>     | <u>394,711</u>            | <u>586,800</u>             |
| IMPACT FEE-FIRE ENDING FUND BALANCE         | <u>129,237</u>    | <u>247,549</u>    | <u>-</u>                  | <u>-</u>                   |

COUNTY OF MADERA  
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**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 2019-20. The entire available fund balance of \$13,031 is appropriated for contingency.

|              |   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--------------|---|-------------------|-------------------|---------------------------|----------------------------|
| 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  
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**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<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--------------|--------------------------------------|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance |                                      |                   |                   |                           |                            |
| 14950        | 491100 F/B UNRES UNDES               | 45,599            | -                 | -                         | -                          |
|              | RDA BEGINNING FUND BALANCE           | <u>45,599</u>     | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
| Revenue      |                                      |                   |                   |                           |                            |
| 14950        | 640101 INTEREST ON CASH              | -                 | -                 | -                         | -                          |
| 14950        | 654083 ST CLEAN UP-NO FORK MILL      | -                 | -                 | -                         | -                          |
|              | RDA REVENUE                          | <u>-</u>          | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
| Expense      |                                      |                   |                   |                           |                            |
| 14950        | 721400 PROF & SPEC SVC               |                   |                   | -                         | -                          |
| 14950        | 721900 SPECIAL DEPT EXP              | -                 | -                 | -                         | -                          |
| 14950        | 730320 LOAN REPAY GEN FD             | -                 | -                 | -                         | -                          |
| 14950        | 750100 OP TRANS OUT - GEN FD         | 45,599            | -                 | -                         | -                          |
| 14950        | 780100 APPROPRIATION FOR CONTINGENCY | -                 | -                 | -                         | -                          |
|              | RDA EXPENDITURES                     | <u>45,599</u>     | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
|              | RDA REV - EXPEND                     | <u>(45,599)</u>   | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
|              | RDA AVAILABLE FINANCING SOURCES      | 45,599            | -                 | -                         | -                          |
|              | RDA FINANCING USES                   | <u>45,599</u>     | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
|              | RDA ENDING FUND BALANCE              | <u>-</u>          | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |

COUNTY OF MADERA  
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**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 proposed budget for 2019-20 is included herein.

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| <b>Fund Balance</b>                        |                   |                   |                           |                            |
| 48900 461100 F/B RES ENCUMBRANCES          | 4,400             | 145               | -                         | -                          |
| 48900 491100 F/B UNRES UNDES               | 43,641            | 36,281            | 32,500                    | 18,500                     |
|  | <u>48,041</u>     | <u>36,426</u>     | <u>32,500</u>             | <u>18,500</u>              |
| CASCADEL WOODS BEGINNING FUND BALANCE      | <u>48,041</u>     | <u>36,426</u>     | <u>32,500</u>             | <u>18,500</u>              |
| <b>Revenue</b>                             |                   |                   |                           |                            |
| 48900 640101 INTEREST ON CASH              | 399               | 417               | 390                       | 250                        |
| 48900 640103 INTEREST ON PROPERTY TAX COLL | 77                | 15                | -                         | -                          |
| 48900 640302 BLDG/IMPROVEMENT RENTALS      | -                 | -                 | -                         | -                          |
| 48900 640303 OTHER RENTS/CONCESSIONS       | -                 | -                 | -                         | -                          |
| 48900 660204 SP ASMT - PARKS/LAND          | 15,200            | 14,650            | 14,500                    | 14,000                     |
| 48900 660210 SP ASMT - DELINQUENT ASMT     | 10,707            | -                 | 500                       | 500                        |
| 48900 673000 MISCELLANEOUS                 | -                 | 47                | -                         | -                          |
|  | <u>26,383</u>     | <u>15,129</u>     | <u>15,390</u>             | <u>14,750</u>              |
| CASCADEL WOODS REVENUE                     | <u>26,383</u>     | <u>15,129</u>     | <u>15,390</u>             | <u>14,750</u>              |
| <b>Expense</b>                             |                   |                   |                           |                            |
| 48900 720300 COMMUNICATION SVCS            | 1,059             | 266               | 1,100                     | 500                        |
| 48900 720501 JANITORIAL                    | -                 | -                 | -                         | -                          |
| 48900 720601 GENERAL INSURANCE             | -                 | -                 | -                         | -                          |
| 48900 720900 MTCE - BLDGS & IMPROVE        | -                 | -                 | 3,850                     | 2,500                      |
| 48900 720906 MTCE - ROADS                  | -                 | -                 | -                         | -                          |
| 48900 720912 MTCE - PARKS                  | -                 | -                 | 2,600                     | 15,000                     |
| 48900 721300 OFFICE EXPENSE                | -                 | -                 | -                         | -                          |
| 48900 721302 POSTAGE                       | -                 | -                 | 750                       | 225                        |
| 48900 721306 EQPT < FA LIMIT               | -                 | -                 | 1,400                     | 1,400                      |
| 48900 721400 PROF & SPEC SVC               | 35,590            | 16,870            | -                         | -                          |

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| 48900 721403 AUDIT/ACCTG SVCS              | -                 | 6                 | 500                       | 500                        |
| 48900 721461 P&S - ENGINEERING SERVICES    | -                 | -                 | -                         | 500                        |
| 48900 721602 RENT/LSE OTHER EQPT           | -                 | -                 | -                         | 250                        |
| 48900 721800 SMALL TOOLS/INSTRUMENTS       | -                 | -                 | -                         | -                          |
| 48900 721900 SPECIAL DEPT EXP              | -                 | -                 | -                         | -                          |
| 48900 722005 REIMB EMPLOYEE CARS           | -                 | -                 | -                         | -                          |
| 48900 722101 GAS & ELECTRICITY             | 607               | 560               | 1,360                     | 1,360                      |
| 48900 722102 SWR & WTR CHARGES             | 743               | 878               | 1,360                     | 1,360                      |
| 48900 740200 BLDGS & IMPROVE               | -                 | -                 | -                         | -                          |
| 48900 780100 APPROPRIATION FOR CONTINGENCY | -                 | -                 | 34,970                    | 9,655                      |
|  | <u>37,998</u>     | <u>18,579</u>     | <u>47,890</u>             | <u>33,250</u>              |
| CASCADEL WOODS EXPENDITURES                |                   |                   |                           |                            |
|  | <u>(11,615)</u>   | <u>(3,450)</u>    | <u>(32,500)</u>           | <u>(18,500)</u>            |
|  |                   |                   |                           |                            |
| CASCADEL WOODS AVAILABLE FINANCING SOURCES | 74,424            | 51,555            | 47,890                    | 33,250                     |
| CASCADEL WOODS FINANCING USES              | <u>37,998</u>     | <u>18,579</u>     | <u>47,890</u>             | <u>33,250</u>              |
|  |                   |                   |                           |                            |
| CASCADEL WOODS ENDING FUND BALANCE         | <u>36,426</u>     | <u>32,976</u>     | <u>-</u>                  | <u>-</u>                   |

COUNTY OF MADERA  
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**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 2019-20, appropriates \$205,000 for transfer to the General Fund, and provides for a \$240,340 appropriation for contingency.

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | PROPOSED BUDGET<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|----------------------------|----------------------------|
| <b>Fund Balance</b>                          |                   |                   |                            |                            |
| 51000 491100 F/B UNRES UNDES                 | 178,737           | 200,900           | 200,343                    | 224,000                    |
| TABLE MNT ZONE B BEGINNING FUND BALANCE      | <u>178,737</u>    | <u>200,900</u>    | <u>200,343</u>             | <u>224,000</u>             |
| <b>Revenue</b>                               |                   |                   |                            |                            |
| 51000 640101 INTEREST ON CASH                | 1,813             | 2,642             | 2,000                      | 2,500                      |
| 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        | 201,422           | 239,625           | 205,000                    | 205,000                    |
| 51000 662723 SERVICES TO OTHER AGENCIES      | -                 | -                 | -                          | -                          |
| TABLE MNT ZONE B REVENUE                     | <u>226,675</u>    | <u>265,707</u>    | <u>230,440</u>             | <u>230,940</u>             |
| <b>Expense</b>                               |                   |                   |                            |                            |
| 51000 720906 MTCE - ROADS                    | -                 | 219               | 10,000                     | 5,500                      |
| 51000 720909 MTCE - ST LIGHTS                | 2,615             | 2,434             | 3,000                      | 3,000                      |
| 51000 721400 PROF & SPECIALIZED SERVICES     | 475               | 960               | -                          | 1,000                      |
| 51000 721403 AUDIT/ACCTG SVCS                | -                 | 6                 | 205                        | 100                        |
| 51000 750100 OP TRANS OUT - GEN FD           | 201,422           | 239,625           | 205,000                    | 205,000                    |
| 51000 780100 APPROPRIATION FOR CONTINGENCY   | -                 | -                 | 212,578                    | 240,340                    |
| TABLE MNT ZONE B EXPENDITURES                | <u>204,512</u>    | <u>243,244</u>    | <u>430,783</u>             | <u>454,940</u>             |
| TABLE MNT ZONE B REV - EXPEND                | <u>22,162</u>     | <u>22,463</u>     | <u>(200,343)</u>           | <u>(224,000)</u>           |
| TABLE MNT ZONE B AVAILABLE FINANCING SOURCES | 405,412           | 466,607           | 430,783                    | 454,940                    |
| TABLE MNT ZONE B FINANCING USES              | <u>204,512</u>    | <u>243,244</u>    | <u>430,783</u>             | <u>454,940</u>             |
| TABLE MNT ZONE B ENDING FUND BALANCE         | <u>200,900</u>    | <u>223,363</u>    | <u>-</u>                   | <u>-</u>                   |



COUNTY OF MADERA  
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**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 \$20,480 appropriation for refunds.

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| <b>Fund Balance</b>                                  |                   |                   |                           |                            |
| 54100 482100 F/B UNRES DES BOND RES                  | 8,416             | 8,416             | -                         | -                          |
| 54100 491100 F/B UNRES UNDES                         | 12,518            | 12,722            | 21,376                    | 21,495                     |
| <b>CFD 93-1 RIO MESA BEGINNING FUND BALANCE</b>      | <b>20,933</b>     | <b>21,137</b>     | <b>21,376</b>             | <b>21,495</b>              |
| <b>Revenue</b>                                       |                   |                   |                           |                            |
| 54100 640101 INTEREST ON CASH                        | 204               | 268               | 210                       | 291                        |
| 54100 640103 INTEREST ON PROPERTY TAX                | -                 | -                 | -                         | -                          |
| 54100 660210 SP ASMT-DELINQUENT ASMT                 | -                 | -                 | -                         | -                          |
| <b>CFD 93-1 RIO MESA REVENUE</b>                     | <b>204</b>        | <b>268</b>        | <b>210</b>                | <b>291</b>                 |
| <b>Expense</b>                                       |                   |                   |                           |                            |
| 54100 721206 REFUND/OVERCHARGES                      | -                 | -                 | 20,406                    | 20,480                     |
| 54100 721400 PROF & SPEC SVC                         | -                 | -                 | -                         | -                          |
| 54100 721403 AUDIT/ACCTG SVCS                        | -                 | -                 | 1,180                     | 1,180                      |
| 54100 780100 APPROPRIATION FOR CONTINGENCY           | -                 | -                 | -                         | 126                        |
| <b>CFD 93-1 RIO MESA EXPENDITURES</b>                | <b>-</b>          | <b>-</b>          | <b>21,586</b>             | <b>21,786</b>              |
| <b>CFD 93-1 RIO MESA REV - EXPEND</b>                | <b>204</b>        | <b>268</b>        | <b>(21,376)</b>           | <b>(21,495)</b>            |
| <b>CFD 93-1 RIO MESA AVAILABLE FINANCING SOURCES</b> | <b>21,137</b>     | <b>21,406</b>     | <b>21,586</b>             | <b>21,786</b>              |
| <b>CFD 93-1 RIO MESA FINANCING USES</b>              | <b>-</b>          | <b>-</b>          | <b>21,586</b>             | <b>21,786</b>              |
| <b>CFD 93-1 RIO MESA ENDING FUND BALANCE</b>         | <b>21,137</b>     | <b>21,406</b>     | <b>-</b>                  | <b>-</b>                   |

COUNTY OF MADERA  
SPECIAL REVENUE  
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**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 \$86,977 appropriation for refunds.

|   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|---|-------------------|-------------------|---------------------------|----------------------------|
| <b>Fund Balance</b>   |                   |                   |                           |                            |
| 54200 482100 F/B UNRES DES BOND RES                         | 41,817            | 41,817            |                           | -                          |
| 54200 491100 F/B UNRES UNDES                                | 42,516            | 43,339            | 86,169                    | 86,332                     |
| <b>CFD 94-1 COMMUNITY COLLEGE BEGINNING FUND BALANCE</b>    | <b>84,333</b>     | <b>85,156</b>     | <b>86,169</b>             | <b>86,332</b>              |
| <b>Revenue</b>  |                   |                   |                           |                            |
| 54200 640101 INTEREST ON CASH                               | 823               | 1,081             | 850                       | 1,145                      |
| 54200 640103 INTEREST ON PROPERTY TAX                       | -                 | -                 | -                         | -                          |
| 54200 660210 SP ASMT - DELINQUENT ASMT                      | -                 | -                 | -                         | -                          |
| <b>CFD 94-1 COMMUNITY COLLEGE REVENUE</b>                   | <b>823</b>        | <b>1,081</b>      | <b>850</b>                | <b>1,145</b>               |
| <b>Expense</b>  |                   |                   |                           |                            |
| 54200 721206 REFUND/OVERCHARGES                             | -                 | -                 | 86,519                    | 86,977                     |
| 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                  | -                 | -                 | -                         | -                          |
| <b>CFD 94-1 COMMUNITY COLLEGE EXPENDITURES</b>              | <b>-</b>          | <b>-</b>          | <b>87,019</b>             | <b>87,477</b>              |
| <b>CFD 94-1 COMMUNITY COLLEGE REV - EXPEND</b>              | <b>823</b>        | <b>1,081</b>      | <b>(86,169)</b>           | <b>(86,332)</b>            |
| <b>CFD 94-1 COMMUNITY COLLEGE AVAILABLE FINANCING SRCES</b> | <b>85,156</b>     | <b>86,237</b>     | <b>87,019</b>             | <b>87,477</b>              |
| <b>CFD 94-1 COMMUNITY COLLEGE FINANCING USES</b>            | <b>-</b>          | <b>-</b>          | <b>87,019</b>             | <b>87,477</b>              |
| <b>CFD 94-1 COMMUNITY COLLEGE ENDING FUND BALANCE</b>       | <b>85,156</b>     | <b>86,237</b>     | <b>-</b>                  | <b>-</b>                   |

COUNTY OF MADERA  
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**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 2019-20 budget provides for appropriations to cover Treasurer-Tax Collector expenses of administering the funds and \$640,100 contribution to other agencies.

|  | <u>ACTUAL<br/>2016-17</u> | <u>ACTUAL<br/>2017-18</u> | <u>BOARD APPROVED<br/>2018-19</u> | <u>PROPOSED BUDGET<br/>2019-20</u> |
|--|---------------------------|---------------------------|-----------------------------------|------------------------------------|
| Fund Balance                                     |                           |                           |                                   |                                    |
| 54210 491100 F/B UNRES UNDES                     | 7,225                     | 20,532                    | -                                 | 60,050                             |
| IMPRV DISTRICT BEGINNING FUND BALANCE            | <u>7,225</u>              | <u>20,532</u>             | <u>-</u>                          | <u>60,050</u>                      |
| Revenue  |                           |                           |                                   |                                    |
| 54210 640101 INTEREST ON CASH                    | -                         | -                         | -                                 | -                                  |
| 54210 660231 SPEC ASSESSMT - BUS IMPRV DST       | 477,355                   | 1,030,518                 | 957,600                           | 640,100                            |
| IMPRV DISTRICT REVENUE                           | <u>477,355</u>            | <u>1,030,518</u>          | <u>957,600</u>                    | <u>640,100</u>                     |
| Expense  |                           |                           |                                   |                                    |
| 54210 701000 TRUST EXPENDITURES                  | -                         | -                         | -                                 | -                                  |
| 54210 721400 PROFESSIONAL & SPECIALIZED SERVICES | -                         | -                         | -                                 | -                                  |
| 54210 731305 CONTRIBUTIONS/OTHER AGENCIES        | 464,048                   | 986,975                   | 957,600                           | 640,100                            |
| 54210 780100 APPROPRIATION FOR CONTINGENCY       | -                         | -                         | -                                 | 60,050                             |
| IMPRV DISTRICT EXPENDITURES                      | <u>464,048</u>            | <u>986,975</u>            | <u>957,600</u>                    | <u>700,150</u>                     |
| IMPRV DISTRICT REV - EXPEND                      | <u>13,306</u>             | <u>43,543</u>             | <u>-</u>                          | <u>(60,050)</u>                    |
| IMPRV DISTRICT AVAILABLE FINANCING SOURCES       | 484,580                   | 1,051,050                 | 957,600                           | 700,150                            |
| IMPRV DISTRICT FINANCING USES                    | <u>464,048</u>            | <u>986,975</u>            | <u>957,600</u>                    | <u>700,150</u>                     |
| IMPRV DISTRICT ENDING FUND BALANCE               | <u>20,532</u>             | <u>64,075</u>             | <u>-</u>                          | <u>-</u>                           |

COUNTY OF MADERA  
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**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<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--------------|--|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance |  |                   |                   |                           |                            |
| 55010        | 491100 F/B UNRES UNDES                     | 8,498             | 8,498             | 8,498                     | 3,408                      |
|              | BEGINNING FUND BALANCE                     | 8,498             | 8,498             | 8,498                     | 3,408                      |
| Revenue      |  |                   |                   |                           |                            |
| 55010        | 657124 FED-USDA GWSS APHIS                 | 25,225            | 27,252            | 200,000                   | 200,000                    |
|              | AG COMM TRUST REVENUE                      | 25,225            | 27,252            | 200,000                   | 200,000                    |
| Expense      |  |                   |                   |                           |                            |
| 55010        | 721400 PROFESSIONAL & SPECIALIZED SERVICES | 25,225            | 32,342            | 200,000                   | 200,000                    |
| 55010        | 780100 APPROPRIATIONS FOR CONTINGENCY      | -                 | -                 | 8,498                     | 3,408                      |
|              | EXPENDITURES                               | 25,225            | 32,342            | 208,498                   | 203,408                    |
|              | AG COMM TRUST REV - EXPEND                 | -                 | (5,090)           | (8,498)                   | (3,408)                    |
|              | AVAILABLE FINANCING SOURCES                | 33,723            | 35,750            | 208,498                   | 203,408                    |
|              | FINANCING USES                             | 25,225            | 32,342            | 208,498                   | 203,408                    |
|              | AG COMM TRUST ENDING FUND BALANCE          | 8,498             | 3,408             | -                         | -                          |

COUNTY OF MADERA  
SPECIAL REVENUE  
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**5725 COUNTY DNA ID FUND DOC**

The County collects fees under Prop 69 to defray costs of DNA testing. For fiscal year 2019-20, \$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 \$155,905 is appropriated for contingency.

|  | <u>ACTUAL<br/>2016-17</u> | <u>ACTUAL<br/>2017-18</u> | <u>BOARD APPROVED<br/>2018-19</u> | <u>PROPOSED BUDGET<br/>2019-20</u> |
|--|---------------------------|---------------------------|-----------------------------------|------------------------------------|
| Fund Balance                               |                           |                           |                                   |                                    |
| 57250 491100 F/B UNRES UNDES               | 487,885                   | 446,165                   | 395,395                           | 215,905                            |
| BEGINNING FUND BALANCE                     | <u>487,885</u>            | <u>446,165</u>            | <u>395,395</u>                    | <u>215,905</u>                     |
| Revenue                                    |                           |                           |                                   |                                    |
| 57250 601000 TRUST REVENUE                 |                           | -                         | -                                 | -                                  |
| 57250 630101 CO SHARE STATE FINES          | 7,499                     | 7,871                     | 7,000                             | 7,500                              |
| 57250 630405 PROP 69 DNA TEST              | 45,402                    | 36,341                    | 45,000                            | 30,000                             |
| 57250 640101 INTEREST ON CASH              | 5,084                     | 5,892                     | 6,000                             | 4,000                              |
| DNA ID FUND-DOC REVENUE                    | <u>57,985</u>             | <u>50,104</u>             | <u>58,000</u>                     | <u>41,500</u>                      |
| Expense                                    |                           |                           |                                   |                                    |
| 57250 730000 OTHER CHARGES                 | 8,705                     | 1,471                     | 1,500                             | 1,500                              |
| 57250 750100 OP TRANS OUT - GEN FD         | 91,000                    | 220,015                   | 100,000                           | 100,000                            |
| 57250 780100 APPROPRIATION FOR CONTINGENCY | -                         | -                         | 351,895                           | 155,905                            |
| DNA ID FUND-DOC EXPENDITURES               | <u>99,705</u>             | <u>221,486</u>            | <u>453,395</u>                    | <u>257,405</u>                     |
| DNA ID FUND-DOC REV - EXPEND               | <u>(41,720)</u>           | <u>(171,382)</u>          | <u>(395,395)</u>                  | <u>(215,905)</u>                   |
| AVAILABLE FINANCING SOURCES                | 545,870                   | 496,269                   | 453,395                           | 257,405                            |
| FINANCING USES                             | <u>99,705</u>             | <u>221,486</u>            | <u>453,395</u>                    | <u>257,405</u>                     |
| ENDING FUND BALANCE                        | <u>446,165</u>            | <u>274,783</u>            | <u>-</u>                          | <u>-</u>                           |

COUNTY OF MADERA  
SPECIAL REVENUE  
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**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 2019-20, \$300,000 is recommended for transfer to the Public Health Department general fund for costs associated for these activities. The remaining projected balance of \$4,881 is appropriated for contingency.

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| <b>Fund Balance</b>                        |                   |                   |                           |                            |
| 60310 491100 F/B UNRES UNDES               | 228,656           | 23,654            | 162,022                   | 153,381                    |
| BEGINNING FUND BALANCE                     | <u>228,656</u>    | <u>23,654</u>     | <u>162,022</u>            | <u>153,381</u>             |
| <b>Revenue</b>                             |                   |                   |                           |                            |
| 60310 640101 INTEREST ON CASH              | 862               | 1,173             | 1,200                     | 1,500                      |
| 60310 652110 ST - HEALTH TOBACCO EDUC      | 150,000           | 150,000           | 150,000                   | 150,000                    |
| HEALTH 6031 REVENUE                        | <u>150,862</u>    | <u>151,173</u>    | <u>151,200</u>            | <u>151,500</u>             |
| <b>Expenses</b>                            |                   |                   |                           |                            |
| 60310 750100 OPERATING TRANSFERS OUT       | 355,864           | 36,088            | 300,000                   | 300,000                    |
| 60310 780100 APPROPRIATION FOR CONTINGENCY | -                 | -                 | 13,222                    | 4,881                      |
| HEALTH 6031 EXPENDITURES                   | <u>355,864</u>    | <u>36,088</u>     | <u>313,222</u>            | <u>304,881</u>             |
| HEALTH 6031 REV - EXPEND                   | <u>(205,002)</u>  | <u>115,085</u>    | <u>(162,022)</u>          | <u>(153,381)</u>           |
| AVAILABLE FINANCING SOURCES                | 379,518           | 174,827           | 313,222                   | 304,881                    |
| FINANCING USES                             | <u>355,864</u>    | <u>36,088</u>     | <u>313,222</u>            | <u>304,881</u>             |
| 60310 HEALTH TOBACCO ENDING FUND BALANCE   | <u>23,654</u>     | <u>138,739</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 2019-20, \$138,975 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  | ACTUAL  | BOARD APPROVED | PROPOSED BUDGET |
|--------------|--------------------------------------|---------|---------|----------------|-----------------|
|              |                                      | 2016-17 | 2017-18 | 2018-19        | 2019-20         |
| Fund Balance |                                      |         |         |                |                 |
| 60320        | 491100 F/B UNRES UNDES               | -       | -       | 100,000        | 69,755          |
|              | BEGINNING FUND BALANCE               | -       | -       | 100,000        | 69,755          |
| Revenue      |                                      |         |         |                |                 |
| 60320        | 601000 TRUST REVENUE                 | -       | -       |                |                 |
| 60320        | 640101 INTEREST ON CASH              | -       | -       | 700            | 950             |
| 60320        | 652110 ST - HEALTH TOBACCO EDUC      | -       | -       | 168,270        | 168,270         |
|              | HEALTH 6031 REVENUE                  | -       | -       | 168,970        | 169,220         |
| Expenses     |                                      |         |         |                |                 |
| 60320        | 701000 TRUST EXPENDITURES            | -       | -       |                |                 |
| 60320        | 750100 OPERATING TRANSFERS OUT       | -       | -       | 168,970        | 138,975         |
| 60320        | 780100 APPROPRIATION FOR CONTINGENCY | -       | -       | 100,000        | 100,000         |
|              | HEALTH 6031 EXPENDITURES             | -       | -       | 268,970        | 238,975         |
|              | HEALTH 6031 REV - EXPEND             | -       | -       | (100,000)      | (69,755)        |
|              | AVAILABLE FINANCING SOURCES          | -       | -       | 268,970        | 238,975         |
|              | FINANCING USES                       | -       | -       | 268,970        | 238,975         |
| 60320        | HEALTH TOBACCO ENDING FUND BALANCE   | -       | -       | -              | -               |

COUNTY OF MADERA  
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**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 2019-20, \$100,000 is appropriated in this fund for Transfer to the General Fund.

|  |   | ACTUAL         | ACTUAL         | BOARD APPROVED   | PROPOSED BUDGET  |
|--|---|----------------|----------------|------------------|------------------|
|  |   | 2016-17        | 2017-18        | 2018-19          | 2019-20          |
| <b>61322 COMMUNITY CORRECTIONS PROGRAM</b> |   |                |                |                  |                  |
| Fund Balance                               |   |                |                |                  |                  |
| 61322                                      | 491100 F/B UNRES UNDES                            | 282,326        | 310,832        | 314,969          | 348,132          |
|  | COMMUNITY CORRECTIONS BEGINNING FUND BALANCE      | <u>282,326</u> | <u>310,832</u> | <u>314,969</u>   | <u>348,132</u>   |
| Revenue                                    |   |                |                |                  |                  |
| 61320                                      | 601100 CONTRA TRUST REVENUE                       | -              | -              | -                | -                |
| 61320                                      | 640101 INTEREST ON CASH                           | 3,201          | 4,688          | 3,500            | 5,000            |
| 61322                                      | 652129 STATE-REALIGNMENT                          | -              | 100,000        | -                | -                |
| 61322                                      | 654000 STATE - OTHER                              | 100,000        | -              | 100,000          | 100,000          |
|  | COMMUNITY CORRECTIONS PROGRAM REVENUE             | <u>103,201</u> | <u>104,688</u> | <u>103,500</u>   | <u>105,000</u>   |
| Expense                                    |   |                |                |                  |                  |
| 61322                                      | 721900 SPECIAL DEPT EXP                           | -              | 81             | -                | -                |
| 61322                                      | 750100 OP TRANS OUT - GEN FD                      | 74,695         | 55,047         | 100,000          | 100,000          |
| 61322                                      | 780100 APPROPRIATION FOR CONTINGENCY              | -              | -              | 318,469          | 353,132          |
|  | COMMUNITY CORRECTIONS PROGRAM EXPENDITURES        | <u>74,695</u>  | <u>55,047</u>  | <u>418,469</u>   | <u>453,132</u>   |
|  | COMMUNITY CORRECTIONS PROGRAM REV - EXPEND        | <u>28,507</u>  | <u>49,642</u>  | <u>(314,969)</u> | <u>(348,132)</u> |
|  | COMM. CORR. PROG. AVAILABLE FINANCING SOURCES     | 385,527        | 415,521        | 418,469          | 453,132          |
|  | COMMUNITY CORRECTIONS PROGRAM FINANCING USES      | <u>74,695</u>  | <u>55,047</u>  | <u>418,469</u>   | <u>453,132</u>   |
|  | COMMUNITY CORRECTIONS PROGRAM ENDING FUND BALANCE | <u>310,832</u> | <u>360,474</u> | <u>-</u>         | <u>-</u>         |



COUNTY OF MADERA  
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**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<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|---|--------------------------------------|-------------------|-------------------|---------------------------|----------------------------|
| <b>COUNTY LOCAL REVENUE FUND</b>        |                                      |                   |                   |                           |                            |
| Fund Balance (Beginning)                |                                      |                   |                   |                           |                            |
| 61330                                   | FUND BALANCE                         | -                 | -                 | -                         | -                          |
| 61331                                   | FUND BALANCE                         | 332,594           | 198,381           | 1,671,728                 | 406,561                    |
| 61333                                   | FUND BALANCE                         | 394,927           | 495,793           | 469,927                   | 668,396                    |
| 61334                                   | FUND BALANCE                         | 1,288,064         | 422,284           | 263,847                   | 350,428                    |
| 61338                                   | FUND BALANCE                         | 2,466,150         | 753,421           | 623,350                   | 1,193,215                  |
| COUNTY LOCAL REVENUE FUND BALANCE       |                                      | <u>4,481,734</u>  | <u>1,869,879</u>  | <u>3,028,852</u>          | <u>2,618,600</u>           |
| <br>                                    |                                      |                   |                   |                           |                            |
| <b>61331 TRIAL COURT SECURITY</b>       |                                      |                   |                   |                           |                            |
| Revenue                                 |                                      |                   |                   |                           |                            |
| 61331                                   | 652129 STATE REALIGNMENT             | 1,537,515         | 1,515,402         | 1,440,000                 | 1,440,000                  |
| TRIAL COURT SECURITY REVENUE            |                                      | <u>1,537,515</u>  | <u>1,515,402</u>  | <u>1,440,000</u>          | <u>1,440,000</u>           |
| <br>                                    |                                      |                   |                   |                           |                            |
| Expense                                 |                                      |                   |                   |                           |                            |
| 61331                                   | 750100 OP TRANS OUT - GEN FD         | 1,671,728         | 1,444,624         | 1,440,000                 | 1,800,000                  |
| 61331                                   | 780100 APPROPRIATION FOR CONTINGENCY | -                 | -                 | 1,671,728                 | 46,561                     |
| TRIAL COURT SECURITY EXPENDITURES       |                                      | <u>1,671,728</u>  | <u>1,444,624</u>  | <u>3,111,728</u>          | <u>1,846,561</u>           |
| TRIAL COURT SECURITY REV - EXPENDITURES |                                      | <u>(134,213)</u>  | <u>70,778</u>     | <u>(1,671,728)</u>        | <u>(406,561)</u>           |
| <br>                                    |                                      |                   |                   |                           |                            |
| <b>61333 DA/PUBLIC DEFENDER</b>         |                                      |                   |                   |                           |                            |
| Revenue                                 |                                      |                   |                   |                           |                            |
| 61333                                   | 652129 STATE REALIGNMENT             | 145,865           | 171,302           | 160,000                   | 160,000                    |
| DA/PUBLIC DEFENDER REVENUE              |                                      | <u>145,865</u>    | <u>171,302</u>    | <u>160,000</u>            | <u>160,000</u>             |

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| Expense  |                   |                   |                           |                            |
| 61333 750100 OP TRANS OUT - GEN FD                     | 45,000            | 85,000            | 85,000                    | 400,000                    |
| 61333 780100 APPROPRIATION FOR CONTINGENCY             | -                 | -                 | 544,927                   | 428,396                    |
| DA/PUBLIC DEFENDER EXPENDITURES                        | 45,000            | 85,000            | 629,927                   | 828,396                    |
| DA/PUBLIC DEFENDER LIAB REV - EXPENDITURES             | 100,865           | 86,302            | (469,927)                 | (668,396)                  |
| <b>61334 JUVENILE JUSTICE</b>                          |                   |                   |                           |                            |
| Revenue  |                   |                   |                           |                            |
| 61334 652129 STATE REALIGNMENT                         | 638,139           | 740,195           | 720,000                   | 740,195                    |
| JUVENILE JUSTICE REVENUE                               | 638,139           | 740,195           | 720,000                   | 740,195                    |
| Expense  |                   |                   |                           |                            |
| 61334 750100 OP TRANS OUT - GEN FD                     | 1,503,918         | 812,051           | 642,027                   | 723,859                    |
| 61334 780100 APPROPRIATION FOR CONTINGENCY             | -                 | -                 | 341,820                   | 366,764                    |
| JUVENILE JUSTICE EXPENDITURES                          | 1,503,918         | 812,051           | 983,847                   | 1,090,623                  |
| JUVENILE JUSTICE REV - EXPENDITURES                    | (865,779)         | (71,856)          | (263,847)                 | (350,428)                  |
| <b>61338 LOCAL LAW ENFORCEMENT SERVICES</b>            |                   |                   |                           |                            |
| Revenue  |                   |                   |                           |                            |
| 61338 652507 STATE TANF GRANT - PROBATION              | 801,752           | 905,538           | 900,000                   | 900,000                    |
| 61338 654044 ST - SLESF - DA                           | 56,952            | 60,885            | 60,000                    | 60,000                     |
| 61338 654045 ST - SLESF - JAIL                         | 56,952            | 60,885            | 60,000                    | 60,000                     |
| 61338 654046 ST - SLESF - SHERIFF                      | 405,154           | 433,068           | 420,000                   | 420,000                    |
| 61338 654057 STATE RURAL CRIME PREVENTION TASK FORCE   | 164,650           | 164,650           | 170,000                   | 170,000                    |
| 61338 654068 ST - SLESF JUV JUSTICE                    | 552,928           | 591,117           | 570,000                   | 570,000                    |
| 61338 654080 ST - RURAL/SMALL COUNTIES LAW ENFORCEMENT | 503,050           | 500,000           | 520,000                   | 520,000                    |
| 61338 654512 STATE CAL MMET GRANT                      | 188,684           | 188,684           | 188,684                   | 188,684                    |
| 61338 661501 BOOKING FEES - CITIES                     | 124,735           | 113,716           | 124,054                   | 124,054                    |
| LOCAL LAW ENFORCEMENT SERVICES REVENUE                 | 2,854,856         | 3,018,543.87      | 3,012,738                 | 3,012,738                  |
| Expense  |                   |                   |                           |                            |
| 61338 731303 CONTRIBUTION TO CITIES                    | 259,481           | 280,267           | 280,500                   | 280,500                    |
| 61338 750100 OP TRANS OUT - GEN FD                     | 2,833,104         | 2,304,288         | 2,732,238                 | 2,732,238                  |
| 61338 780100 APPROPRIATION FOR CONTINGENCY             | -                 | -                 | 623,350                   | 1,193,215                  |
| LOCAL LAW ENFORCEMENT SERVICES EXPENDITURES            | 3,092,585         | 2,584,555         | 3,636,088                 | 4,205,953                  |

|   | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|---|-------------------|-------------------|---------------------------|----------------------------|
| LOCAL LAW ENFORCEMENT SERVICES REV - EXPENDITURES | <u>(237,729)</u>  | <u>433,988.94</u> | <u>(623,350)</u>          | <u>(1,193,215)</u>         |
| COUNTY LOCAL REVENUE FUND                         |                   |                   |                           |                            |
| AVAILABLE FINANCING SOURCES                       | 9,658,109         | 7,315,321         | 8,361,590                 | 7,971,533                  |
| FINANCING USES                                    | <u>6,313,231</u>  | <u>4,926,230</u>  | <u>8,361,590</u>          | <u>7,971,533</u>           |
| COUNTY LOCAL REVENUE FUND BALANCE                 | <u>3,344,878</u>  | <u>2,389,092</u>  | <u>-</u>                  | <u>-</u>                   |

COUNTY OF MADERA  
SPECIAL REVENUE FUND  
FISCAL YEAR ENDING 06/30/20

**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 2019-20, the fund receives realignment revenues to fund operations of the Social Services Department.

|  |  | <u>ACTUAL<br/>2016-17</u> | <u>ACTUAL<br/>2017-18</u> | <u>BOARD APPROVED<br/>2018-19</u> | <u>PROPOSED BUDGET<br/>2019-20</u> |
|--|--|---------------------------|---------------------------|-----------------------------------|------------------------------------|
| <b>COUNTY LOCAL REVENUE FUND</b>                   |  |                           |                           |                                   |                                    |
| Fund Balance (Beginning)                           |  |                           |                           |                                   |                                    |
| 61340  | FUND BALANCE (was 61335)                     | 641,837                   | 641,837                   | 590,027                           | 337,745                            |
|  | COUNTY LOCAL REVENUE FUND BALANCE            | <u>641,837</u>            | <u>641,837</u>            | <u>590,027</u>                    | <u>337,745</u>                     |
| <b>61340 HEALTH AND HUMAN SERVICES (WAS 61335)</b> |  |                           |                           |                                   |                                    |
| Revenue  |  |                           |                           |                                   |                                    |
| 61340  | 652129 STATE REALIGNMENT                     | <u>7,332,294</u>          | <u>7,727,143</u>          | <u>7,600,000</u>                  | <u>8,218,178</u>                   |
|  | HEALTH AND HUMAN SERVICES REVENUE            | <u>7,332,294</u>          | <u>7,727,143</u>          | <u>7,600,000</u>                  | <u>8,218,178</u>                   |
| Expense  |  |                           |                           |                                   |                                    |
| 61340  | 750100 OP TRANS OUT - GEN FD                 | 7,332,295                 | 8,368,980                 | 8,190,027                         | 8,451,245                          |
| 61340  | 780100 APPROPRIATION FOR CONTINGENCY         | -                         | -                         | -                                 | 104,678                            |
|  | HEALTH AND HUMAN SERVICES EXPENDITURES       | <u>7,332,295</u>          | <u>8,368,980</u>          | <u>8,190,027</u>                  | <u>8,555,923</u>                   |
|  | HEALTH AND HUMAN SERVICES REV - EXPENDITURES | <u>(1)</u>                | <u>(641,837)</u>          | <u>(590,027)</u>                  | <u>(337,745)</u>                   |
| COUNTY LOCAL REVENUE FUND                          |  |                           |                           |                                   |                                    |
|  | AVAILABLE FINANCING SOURCES                  | 7,974,131                 | 8,368,981                 | 8,190,027                         | 8,555,923                          |
|  | FINANCING USES                               | <u>7,332,295</u>          | <u>8,368,980</u>          | <u>8,190,027</u>                  | <u>8,555,923</u>                   |
|  | COUNTY LOCAL REVENUE FUND BALANCE            | <u>641,837</u>            | <u>1</u>                  | <u>-</u>                          | <u>-</u>                           |

COUNTY OF MADERA  
SPECIAL REVENUE FUND  
FISCAL YEAR ENDING 06/30/2020

**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 2019-20, the funds receive realignment revenues to fund operations of the Behavioral Health Department.

|  |                                      | <u>ACTUAL<br/>2016-17</u> | <u>ACTUAL<br/>2017-18</u> | <u>BOARD APPROVED<br/>2018-19</u> | <u>PROPOSED BUDGET<br/>2019-20</u> |
|--|--------------------------------------|---------------------------|---------------------------|-----------------------------------|------------------------------------|
| <b>COUNTY LOCAL REVENUE FUND</b>           |                                      |                           |                           |                                   |                                    |
| Fund Balance (Beginning)                   |                                      |                           |                           |                                   |                                    |
| 61350                                      | FUND BALANCE (was 61337)             | 1,838,134                 | 2,626,011                 | 2,623,903                         | 2,542,225                          |
|  | COUNTY LOCAL REVENUE FUND BALANCE    | <u>1,838,134</u>          | <u>2,626,011</u>          | <u>2,623,903</u>                  | <u>2,542,225</u>                   |
| <br>                                       |                                      |                           |                           |                                   |                                    |
| <b>61350 BEHAVIORAL HEALTH (WAS 61337)</b> |                                      |                           |                           |                                   |                                    |
| Revenue                                    |                                      |                           |                           |                                   |                                    |
| 61350                                      | 640101 INTEREST ON CASH              | (2,373)                   | -                         | -                                 | -                                  |
| 61350                                      | 652129 STATE REALIGNMENT             | 4,002,113                 | 4,369,337                 | 3,600,000                         | 3,780,000                          |
| 61350                                      | 680200 OPERATING TRANSFER IN         | 59,436                    | -                         | -                                 | -                                  |
|  | BEHAVIORAL HEALTH REVENUE            | <u>4,059,176</u>          | <u>4,369,337</u>          | <u>3,600,000</u>                  | <u>3,780,000</u>                   |
| <br>                                       |                                      |                           |                           |                                   |                                    |
| Expense                                    |                                      |                           |                           |                                   |                                    |
| 61350                                      | 750000 OPERATING TRANSFERS OUT       | 3,271,299                 | 3,405,584                 | 4,088,248                         | 4,193,945                          |
| 61350                                      | 780100 APPROPRIATION FOR CONTINGENCY | -                         | -                         | 2,135,655                         | 2,128,280                          |
|  | BEHAVIORAL HEALTH EXPENDITURES       | <u>3,271,299</u>          | <u>3,405,584</u>          | <u>6,223,903</u>                  | <u>6,322,225</u>                   |
|  | BEHAVIORAL HEALTH REV - EXPENDITURES | <u>787,877</u>            | <u>963,753</u>            | <u>(2,623,903)</u>                | <u>(2,542,225)</u>                 |
| <br>                                       |                                      |                           |                           |                                   |                                    |
| COUNTY LOCAL REVENUE FUND                  |                                      |                           |                           |                                   |                                    |
|  | AVAILABLE FINANCING SOURCES          | 5,897,310                 | 6,995,347                 | 6,223,903                         | 6,322,225                          |
|  | FINANCING USES                       | <u>3,271,299</u>          | <u>3,405,584</u>          | <u>6,223,903</u>                  | <u>6,322,225</u>                   |
|  | COUNTY LOCAL REVENUE FUND BALANCE    | <u>2,626,011</u>          | <u>3,589,764</u>          | <u>-</u>                          | <u>-</u>                           |

COUNTY OF MADERA  
SPECIAL REVENUE FUND  
FISCAL YEAR ENDING 06/30/2020

**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 2017-18.

|  | ACTUAL<br>2016-17 | ACTUAL<br>2017-18 | BOARD APPROVED<br>2018-19 | PROPOSED BUDGET<br>2019-20 |
|--|-------------------|-------------------|---------------------------|----------------------------|
| Fund Balance                                     |                   |                   |                           |                            |
| 67210 461100 F/B RES ENCUMBRANCES                | -                 | -                 | -                         | -                          |
| 67210 491100 F/B UNRES UNDES                     | 205,729           | 176,412           | -                         | -                          |
|  | <u>205,729</u>    | <u>176,412</u>    | <u>-</u>                  | <u>-</u>                   |
| BEGINNING FUND BALANCE                           | <u>205,729</u>    | <u>176,412</u>    | <u>-</u>                  | <u>-</u>                   |
| Revenue  |                   |                   |                           |                            |
| 67210 655102 FOSTER CARE - FEDERAL               | 9,707             | -                 | -                         | -                          |
| 67210 680200 OPERATING TRANSFERS IN              | -                 | -                 | -                         | -                          |
|  | <u>9,707</u>      | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
| WRAPAROUND PROGRAM FUND REVENUE                  | <u>9,707</u>      | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |
| Expense  |                   |                   |                           |                            |
| 67210 721400 PROFESSIONAL & SPECIALIZED SERVICES | 27,441            | -                 | -                         | -                          |
| 67210 730104 FOSTER CARE - WRAP                  | 12,934            | -                 | -                         | -                          |
| 67210 750100 OP TRANS OUT - GEN FD               | -                 | 176,412           | -                         | -                          |
| 67210 780100 APPROPRIATIONS FOR CONTINGENCY      | -                 | -                 | -                         | -                          |
|  | <u>40,375</u>     | <u>176,412</u>    | <u>-</u>                  | <u>-</u>                   |
| WRAPAROUND PROGRAM EXPENDITURES                  | <u>40,375</u>     | <u>176,412</u>    | <u>-</u>                  | <u>-</u>                   |
| WRAPAROUND PROGRAM REV - EXPEND                  | <u>(30,668)</u>   | <u>(176,412)</u>  | <u>-</u>                  | <u>-</u>                   |
| AVAILABLE FINANCING SOURCES                      | 215,436           | 176,412           | -                         | -                          |
| FINANCING USES                                   | <u>40,375</u>     | <u>176,412</u>    | <u>-</u>                  | <u>-</u>                   |
| WRAPAROUND PROGRAM ENDING FUND BALANCE           | <u>176,412</u>    | <u>-</u>          | <u>-</u>                  | <u>-</u>                   |

COUNTY OF MADERA  
SPECIAL REVENUE FUND  
FISCAL YEAR ENDING 06/30/20

**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 2019-20, \$100,000 is budgeted as an operating transfer to the general fund to offset the Tax Collector's costs associated with the delinquent property tax sales.

|  | <u>ACTUAL<br/>2016-17</u> | <u>ACTUAL<br/>2017-18</u> | <u>BOARD APPROVED<br/>2018-19</u> | <u>PROPOSED BUDGET<br/>2019-20</u> |
|--|---------------------------|---------------------------|-----------------------------------|------------------------------------|
| Fund Balance   |                           |                           |                                   |                                    |
| 68210 491100 F/B UNRES UNDES                           | 443,018                   | 873,935                   | 909,446                           | 1,037,511                          |
| BEGINNING FUND BALANCE                                 | <u>443,018</u>            | <u>873,935</u>            | <u>909,446</u>                    | <u>1,037,511</u>                   |
| Revenue  |                           |                           |                                   |                                    |
| 68210 601000 TRUST REVENUE                             | 1,107,668                 | 1,308,815                 | -                                 | -                                  |
| TAX COLLECTOR DELINQUENT TAX SALES REVENUE             | <u>1,107,668</u>          | <u>1,308,815</u>          | <u>-</u>                          | <u>-</u>                           |
| Expense  |                           |                           |                                   |                                    |
| 68210 701000 TRUST EXPENDITURES                        | 590,507                   | 483,927                   | -                                 | -                                  |
| 68210 750100 OP TRANS OUT - GEN FD                     | 86,243                    |                           | 136,104                           | 100,000                            |
| 68210 780100 APPROPRIATION FOR CONTINGENCY             | -                         | -                         | 773,342                           | 937,511                            |
| TAX COLLECTOR DELINQUENT TAX SALES EXPENDITURES        | <u>676,750</u>            | <u>483,927</u>            | <u>909,446</u>                    | <u>1,037,511</u>                   |
| TAX COLLECTOR DELINQUENT TAX SALES REV - EXPENDITURES  | <u>430,918</u>            | <u>824,888</u>            | <u>(909,446)</u>                  | <u>(1,037,511)</u>                 |
| AVAILABLE FINANCING SOURCES                            | 1,550,685                 | 2,182,750                 | 909,446                           | 1,037,511                          |
| FINANCING USES   | <u>676,750</u>            | <u>483,927</u>            | <u>909,446</u>                    | <u>1,037,511</u>                   |
| TAX COLLECTOR DELINQUENT TAX SALES ENDING FUND BALANCE | <u>873,935</u>            | <u>1,698,824</u>          | <u>-</u>                          | <u>-</u>                           |