

**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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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	-	-	-	-
SELF-INSURANCE INTERNAL SERVICE FUND EXPENSES	-	-	-	-
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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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
<b>SELF-INSURANCE - DENTAL LIABILITY EXPENDITURES</b>	<b>936,996</b>	<b>924,712</b>	<b>1,240,312</b>	<b>1,143,718</b>
<b>SELF-INSUR/DENTAL LIABILITY REV - EXPEND</b>	<b>(95,691)</b>	<b>(75,682)</b>	<b>(394,112)</b>	<b>(413,818)</b>
<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
<b>SELF-INSUR/ VISION LIABILITY REVENUE</b>	<b>148,778</b>	<b>151,780</b>	<b>152,000</b>	<b>127,100</b>
<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
<b>SELF-INSURANCE - VISION LIABILITY EXPENDITURES</b>	<b>134,254</b>	<b>130,202</b>	<b>504,528</b>	<b>497,254</b>
<b>SELF-INSURANCE - VISION LIABILITY REV - EXPEND</b>	<b>14,524</b>	<b>21,577</b>	<b>(352,528)</b>	<b>(370,154)</b>
<b>SELF-INSURANCE - INTERNAL SVC FD AVAILABLE FINANCING SOURCES</b>	<b>6,647,531</b>	<b>7,431,663</b>	<b>15,403,825</b>	<b>16,060,400</b>
<b>SELF-INSURANCE - INTERNAL SVC FD FINANCING USES</b>	<b>6,379,622</b>	<b>6,985,272</b>	<b>15,403,825</b>	<b>16,060,400</b>
<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	-	-
<b>CAPITAL INTERNAL SVC FD ENDING RETAINED EARNINGS</b>	<b>7,011,090</b>	<b>7,549,206</b>	<b>-</b>	<b>-</b>

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 2016-17</u>	<u>ACTUAL 2017-18</u>	<u>BOARD APPROVED 2018-19</u>	<u>PROPOSED BUDGET 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 2016-17</u>	<u>ACTUAL 2017-18</u>	<u>BOARD APPROVED 2018-19</u>	<u>PROPOSED BUDGET 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  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2020

**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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 2019-20
Fund Balance				
11500 461100 F/B RES ENC	-	-	-	-
11500 491100 F/B UNRES UNDES	527,782	1,380	-	-
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	-	-	-	-
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	-	-	-	-
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  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2020

**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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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	<u>462,748</u>	<u>2,247,922</u>	<u>1,916,367</u>	<u>3,195,891</u>
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>

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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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>

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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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>

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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 2019-20
<b>Fund Balance</b>				
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>
<b>Revenue</b>				
12100 640101 INTEREST ON CASH	75	-	-	-
12100 661705 ROAD IMPACT FEES	-	-	-	-
41 IMPACT FEE REVENUE	<u>75</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expense</b>				
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>



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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 2019-20
<b>Fund Balance</b>				
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>
<b>Revenue</b>				
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>
<b>Expense</b>				
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>

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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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>

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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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>

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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.

	ACTUAL 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 2019-20
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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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>

COUNTY OF MADERA  
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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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>

COUNTY OF MADERA  
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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 2019-20
<b>Fund Balance</b>				
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>
<b>Revenue</b>				
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>
<b>Expense</b>				
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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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>



COUNTY OF MADERA  
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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 2019-20
<b>Fund Balance</b>				
13310 491100 F/B UNRES UNDES	(2)	-	815	
DOMESTIC VIOLENCE BEGINNING FUND BALANCE	(2)	-	815	-
<b>Revenue</b>				
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
<b>Expense</b>				
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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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 2016-17</u>	<u>ACTUAL 2017-18</u>	<u>BOARD APPROVED 2018-19</u>	<u>PROPOSED BUDGET 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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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>

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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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>

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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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>

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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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>



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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 2019-20
Fund Balance				
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>
Revenue				
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>
Expense				
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>

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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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>

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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 2019-20
<b>Fund Balance</b>					
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>
<b>Revenue</b>					
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>
<b>Expense</b>					
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>

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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 2019-20
Fund Balance					
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>
Revenue					
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>
Expense					
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>

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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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>

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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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>

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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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				

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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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	-	-	2,148	2,164
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	-	-	2,148	2,164
HCD RLF PUBLIC FACILITIES ENDING FUND BALANCE	<u>2,099</u>	<u>2,126</u>	<u>-</u>	<u>-</u>



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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 2016-17</u>	<u>ACTUAL 2017-18</u>	<u>PROPOSED BUDGET 2018-19</u>	<u>PROPOSED BUDGET 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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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>

COUNTY OF MADERA  
SPECIAL REVENUE  
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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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  
SPECIAL REVENUE  
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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 2016-17</u>	<u>ACTUAL 2017-18</u>	<u>BOARD APPROVED 2018-19</u>	<u>PROPOSED BUDGET 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>	-	-
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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 2019-20
<b>Fund Balance</b>					
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>
<b>Revenue</b>					
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>
<b>Expense</b>					
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  
SPECIAL REVENUE  
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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 2016-17</u>	<u>ACTUAL 2017-18</u>	<u>BOARD APPROVED 2018-19</u>	<u>PROPOSED BUDGET 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  
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**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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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  
SPECIAL REVENUE  
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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 2016-17</u>	<u>ACTUAL 2017-18</u>	<u>BOARD APPROVED 2018-19</u>	<u>PROPOSED BUDGET 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  
SPECIAL REVENUE  
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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 2019-20
Fund Balance					
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
Revenue					
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
Expense					
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  
SPECIAL REVENUE  
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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2020

**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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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  
SPECIAL REVENUE  
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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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  
SPECIAL REVENUE  
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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 2019-20
Fund Balance				
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>
Revenue				
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>
Expense				
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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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  
SPECIAL REVENUE  
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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 2016-17	ACTUAL 2017-18	PROPOSED BUDGET 2018-19	PROPOSED BUDGET 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  
SPECIAL REVENUE  
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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 2019-20
Fund Balance					
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
CFD 93-1 RIO MESA BEGINNING FUND BALANCE		<u>20,933</u>	<u>21,137</u>	<u>21,376</u>	<u>21,495</u>
Revenue					
54100	640101 INTEREST ON CASH	204	268	210	291
54100	640103 INTEREST ON PROPERTY TAX	-	-	-	-
54100	660210 SP ASMT-DELINQUENT ASMT	-	-	-	-
CFD 93-1 RIO MESA REVENUE		<u>204</u>	<u>268</u>	<u>210</u>	<u>291</u>
Expense					
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
CFD 93-1 RIO MESA EXPENDITURES		<u>-</u>	<u>-</u>	<u>21,586</u>	<u>21,786</u>
CFD 93-1 RIO MESA REV - EXPEND		<u>204</u>	<u>268</u>	<u>(21,376)</u>	<u>(21,495)</u>
CFD 93-1 RIO MESA AVAILABLE FINANCING SOURCES		<u>21,137</u>	<u>21,406</u>	<u>21,586</u>	<u>21,786</u>
CFD 93-1 RIO MESA FINANCING USES		<u>-</u>	<u>-</u>	<u>21,586</u>	<u>21,786</u>
CFD 93-1 RIO MESA ENDING FUND BALANCE		<u>21,137</u>	<u>21,406</u>	<u>-</u>	<u>-</u>

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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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  
SPECIAL REVENUE  
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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 2016-17</u>	<u>ACTUAL 2017-18</u>	<u>BOARD APPROVED 2018-19</u>	<u>PROPOSED BUDGET 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>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>(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>	-	-

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

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

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 2016-17</u>	<u>ACTUAL 2017-18</u>	<u>BOARD APPROVED 2018-19</u>	<u>PROPOSED BUDGET 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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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  
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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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 2019-20
<b>Fund Balance</b>				
60320 491100 F/B UNRES UNDES	-	-	100,000	69,755
BEGINNING FUND BALANCE	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>69,755</u>
<b>Revenue</b>				
60320 601000 TRUST REVENUE	-	-		
60320 640101 INTEREST ON CASH	-	-	700	950
60320 652110 ST - HEALTH TOBACCO EDUC	-	-	168,270	168,270
HEALTH 6031 REVENUE	<u>-</u>	<u>-</u>	<u>168,970</u>	<u>169,220</u>
<b>Expenses</b>				
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	<u>-</u>	<u>-</u>	<u>268,970</u>	<u>238,975</u>
HEALTH 6031 REV - EXPEND	<u>-</u>	<u>-</u>	<u>(100,000)</u>	<u>(69,755)</u>
AVAILABLE FINANCING SOURCES	-	-	268,970	238,975
FINANCING USES	<u>-</u>	<u>-</u>	<u>268,970</u>	<u>238,975</u>
60320 HEALTH TOBACCO ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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>
<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>
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>
<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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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  
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**6134 HEALTH AND HUMAN SERVICES FUND**

For fiscal year 2011-12, the State of California created a new realignment funding mechanism (AB 109/AB 118) that transferred responsibility for certain State programs to the Counties. The County created fund 6133 to accommodate all the various funding sources designated by the State under this new realignment. During fiscal year 2014-15, fund 6134 was established to incorporate former Org Key 61335 which is now 61340. This budget reflects fund 6134. For fiscal year 2019-20, the fund receives realignment revenues to fund operations of the Social Services Department.

		<u>ACTUAL 2016-17</u>	<u>ACTUAL 2017-18</u>	<u>BOARD APPROVED 2018-19</u>	<u>PROPOSED BUDGET 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  
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**6135 BEHAVIORAL HEALTH FUND**

For fiscal year 2011-12, the State of California created a new realignment funding mechanism (AB 109/AB 118) that transferred responsibility for certain State programs to the Counties. The County created fund 6133 to accommodate all the various funding sources designated by the State under this new realignment. During fiscal year 2014-15, fund 6135 was established to incorporate former Org Key 61337 which is now 61350. This budget reflects fund 6135. For fiscal year 2019-20, the funds receive realignment revenues to fund operations of the Behavioral Health Department.

		<u>ACTUAL 2016-17</u>	<u>ACTUAL 2017-18</u>	<u>BOARD APPROVED 2018-19</u>	<u>PROPOSED BUDGET 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>
<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>
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>
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  
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**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 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 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  
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**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.

		ACTUAL 2016-17	ACTUAL 2017-18	BOARD APPROVED 2018-19	PROPOSED BUDGET 2019-20
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>