

COUNTY OF MADERA  
 BUDGET UNIT DETAIL  
 BUDGET FOR THE FISCAL YEAR 2020-21

Unit Title:           **APPROPRIATIONS FOR CONTINGENCIES  
 (09900)**  
 Function:           **General**  
 Activity:           **Legislative & Administrative**  
 Fund:               **General**

**EXPENDITURE CLASSIFICATION**

**APPROPRIATIONS**

	<b><u>Fiscal Year 2016-17</u></b>	<b><u>Fiscal Year 2017-18</u></b>	<b><u>Fiscal Year 2018-19</u></b>	<b><u>Fiscal Year 2019-20</u></b>	<b><u>RECOMMENDED 2020-21</u></b>
<b>780100 Appropriations for Contingencies</b>	<b><u>2,424,416</u></b>	<b><u>2,424,416</u></b>	<b><u>2,424,416</u></b>	<b><u>1,156,941</u></b>	<b><u>0</u></b>
Reserve for Enhanced Economic Development Activities (Board Designated 4/3/2018)	0	0	300,000	300,000	0
Fire Equipment Reserve	0	0	500,000	1,000,000	0
Fund Balance Policy Reserve	4,063,654	4,063,654	4,907,013	7,422,824	2,957,664
<b>Total Reserves and Contingencies</b>	<b>6,488,070</b>	<b>6,488,070</b>	<b>8,131,429</b>	<b>9,879,765</b>	<b>2,957,664</b>

## APPROPRIATIONS FOR CONTINGENCIES

### COMMENTS

#### **780100      Appropriations for Contingencies - General**

The Appropriations for Contingency is currently not budgeted for Fiscal Year 2020-21. The amount is recommended eliminated based on the current budget crisis and recent experience and continued efforts to enhance departmental budgets at the line item level, which has reduced the need for a high level of contingency funding.

#### **Reserve for Future Budgetary Issues and Fire Asset Replacement**

The preliminary General Fund Balance for the period ending June 30, 2020, as projected by the Auditor's Office in cooperation with the Administrative Office, is estimated at \$7,422,824. It is recommended that \$4,465,157 of the fund balance be utilized to offset the deficit in discretionary revenues in Fiscal Year 2020-21. This will leave \$2,957,667 in the County's Fund Balance Policy Reserve.