

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2017-18	2018-19	2019-20	2020-21
Fund Balance					
10200	491100 F/B UNRES UNDES	948	948	949	949
	LITIGATION SETTLEMENT BEGINNING FUND BALANCE	948	948	949	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	949
	LITIGATION SETTLEMENT EXPENDITURES	-	948	949	949
	LITIGATION SETTLEMENT REV - EXPEND	1	(948)	(949)	(949)
	LITIGATION SETTLEMENT AVAILABLE FINANCING SOURCES	949	948	949	949
	LITIGATION SETTLEMENT FINANCING USES	-	948	949	949
	LITIGATION SETTLEMENT ENDING FUND BALANCE	949	-	-	-

COUNTY OF MADERA
INTERNAL SERVICE FUND
FISCAL YEAR ENDING 06/30/2021

0107 SELF-INSURANCE INTERNAL SERVICE FUND

The 2020-21 budgets appropriate funds for general liability, workers compensation, dental liability, and vision liability insurance programs, as recommended by the County Administrative Office.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2017-18	2018-19	2019-20	2020-21
Fund Balance					
10701	431201 RETAINED EARNINGS	171,271	294,763	-	375,825
10702	431202 RETAINED EARNINGS	6,045,677	6,254,722	6,952,528	7,680,070
10703	431203 RETAINED EARNINGS	545,977	394,112	413,818	403,540
10704	431204 RETAINED EARNINGS	339,890	352,528	370,154	376,800
INT SVC FUND RETAINED EARNINGS		<u>7,102,815</u>	<u>7,296,125</u>	<u>7,736,500</u>	<u>8,836,235</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>
SELF-INSURANCE - GENERAL LIABILITY					
<u>Revenue</u>					
10701	640101 INTEREST ON CASH	676	1,500	1,900	7,000
10701	662800 INTERFUND REVENUE	1,589,384	2,100,000	2,200,000	2,300,000
10701	673903 MISC REIMBURSEMENT & REFUNDS	348,407	350,000	500,000	500,000
SELF-INSURANCE - GENERAL LIABILITY REVENUE		<u>1,938,467</u>	<u>2,451,500</u>	<u>2,701,900</u>	<u>2,807,000</u>
<u>Expenses</u>					
10701	720604 LIABILITY INS	1,026,862	1,100,000	1,100,000	1,500,000
10701	720702 WITNESS FEES	-	-	-	-
10701	721400 PROF & SPEC SVC	29,878	59,750	150,000	200,000
10701	721410 CT REPORTER/TRANSCRIPT	-	-	-	-
10701	721433 OUTSIDE ATTY'S/OTHER EXPERTS	922,581	900,000	900,000	550,000
10701	721434 CAPITAL/HOMICIDE CASES	-	-	-	-
10701	721601 RENT/LSE CO VEHICLE	-	-	-	-

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
10701 721900 SPECIAL DEPT EXP	-	-	-	-
10701 722000 TRANS/TRAVEL/EDUC	-	-	-	-
10701 722005 REIMB EMPLOYEE CARS	-	-	-	-
10701 730700 JUDGMENTS & DAMAGES	207,607	600,000	500,000	500,000
10701 750100 OP TRANS OUT - GEN FD	-	-	-	-
10701 780100 APPROPRIATION FOR CONTINGENCY	-	86,513	51,900	432,825
SELF-INSURANCE - GENERAL LIABILITY EXPENSES	2,186,928	2,746,263	2,701,900	3,182,825
SELF-INSURANCE - GENERAL LIABILITY REV - EXPENSES	(248,461)	(294,763)	-	(375,825)
SELF-INSURANCE - WORKERS COMP LIAB				
<u>Revenue</u>				
10702 640101 INTEREST ON CASH	71,936	58,000	65,000	110,000
10702 662800 INTERFUND REVENUE	4,000,043	4,100,000	4,100,000	4,300,000
10702 673903 MISC REIMBURSEMENT & REFUNDS	420,407	500,000	600,000	1,100,000
SELF-INSURANCE - WORKERS COMP LIAB REVENUE	4,492,386	4,658,000	4,765,000	5,510,000
<u>Expenses</u>				
10702 720603 WKRS COMP INS	1,088,523	1,100,000	1,100,000	1,250,000
10702 721000 MED/DENT/LAB SPLY	1,330	1,800	1,800	1,800
10702 721400 PROF & SPEC SVC	189,709	227,250	150,000	150,000
10702 721403 AUDIT/ACCTG SVCS	183,289	200,000	200,000	225,000
10702 730700 JUDGMENTS & DAMAGES	2,155,579	2,600,000	2,600,000	2,750,000
10702 750100 OP TRANS OUT - GEN FD	125,000	125,000	125,000	150,000
10702 780100 APPROPRIATION FOR CONTINGENCY	-	6,658,672	7,540,728	8,663,270
SELF-INSUR/ WORKERS COMP LIAB EXPENDITURES	3,743,430	10,912,722	11,717,528	13,190,070
SELF-INSUR/ NS WORKERS COMP LIAB REV - EXPEND	748,957	(6,254,722)	(6,952,528)	(7,680,070)
SELF-INSURANCE - DENTAL LIABILITY				
<u>Revenue</u>				
10703 640101 INTEREST ON CASH	5,535	4,200	4,900	5,500
10703 662729 EMPL/RETIREE INS PREMIUMS	21,206	22,000	15,000	25,000
10703 662800 INTERFUND REVENUE	822,290	820,000	710,000	750,000
SELF-INSURANCE - DENTAL LIABILITY REVENUE	849,030	846,200	729,900	780,500
<u>Expenses</u>				
10703 720601 GENERAL INSURANCE	270,269	280,000	250,000	250,000
10703 721400 PROF & SPEC SVC	654,443	700,000	650,000	650,000

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
10703 730700 JUDGMENTS & DAMAGES	-	-	-	
10703 780100 APPROPRIATION FOR CONTINGENCY	-	260,312	243,718	284,040
SELF-INSURANCE - DENTAL LIABILITY EXPENDITURES	924,712	1,240,312	1,143,718	1,184,040
SELF-INSUR/ DENTAL LIABILITY REV - EXPEND	(75,682)	(394,112)	(413,818)	(403,540)
SELF-INSURANCE - VISION LIABILITY				
<u>Revenue</u>				
10704 640101 INTEREST ON CASH	3,939	3,000	3,500	6,000
10704 662729 EMPLE/RETIREE INS PREMIUMS	4,127	4,000	3,600	3,750
10704 662800 INTERFUND REVENUE	143,714	145,000	120,000	125,000
SELF-INSUR/ VISION LIABILITY REVENUE	151,780	152,000	127,100	134,750
<u>Expenses</u>				
10704 721400 PROF & SPEC SVC	130,202	140,000	140,000	150,000
10704 780100 APPROPRIATION FOR CONTINGENCY	-	364,528	357,254	361,550
SELF-INSURANCE - VISION LIABILITY EXPENDITURES	130,202	504,528	497,254	511,550
SELF-INSURANCE - VISION LIABILITY REV - EXPEND	21,577	(352,528)	(370,154)	(376,800)
SELF-INSURANCE - INTERNAL SVC FD AVAILABLE FINANCING SOURCES	7,431,663	15,403,825	16,060,400	18,068,485
SELF-INSURANCE - INTERNAL SVC FD FINANCING USES	6,985,272	15,403,825	16,060,400	18,068,485
<u>Fund Balance</u>				
10701 431201 RETAINED EARNINGS	(77,190)	-	-	-
10702 431202 RETAINED EARNINGS	6,794,633	-	-	-
10703 431203 RETAINED EARNINGS	470,295	-	-	-
10704 431204 RETAINED EARNINGS	361,468	-	-	-
CAPITAL INTERNAL SVC FD ENDING RETAINED EARNINGS	7,549,206	-	-	-

COUNTY OF MADERA
ENTERPRISE FUND
FISCAL YEAR ENDING 06/30/2021

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 2020-21, the entire available fund balance of \$3,254,870 is appropriated for contingency.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2017-18	2018-19	2019-20	2020-21
0109 FAIRMEAD OLD LANDFILL SITE CLOSURE					
Fund Balance					
10900	491100 F/B UNRES UNDES	3,107,465	3,146,924	3,162,870	3,204,870
	OLD LF SITE CLOSURE BEGINNING FUND BALANCE	<u>3,107,465</u>	<u>3,146,924</u>	<u>3,162,870</u>	<u>3,204,870</u>
Revenue					
10900	640101 INTEREST ON CASH	39,459	55,629	42,000	50,000
	AD OLD LF SITE CLOSURE REVENUE	<u>39,459</u>	<u>55,629</u>	<u>42,000</u>	<u>50,000</u>
Expense					
10900	780100 APPROPRIATION FOR CONTINGENCY	-	-	3,204,870	3,254,870
	OLD LF SITE CLOSURE EXPENSES	<u>-</u>	<u>-</u>	<u>3,204,870</u>	<u>3,254,870</u>
	OLD LF SITE CLOSURE REV - EXPENSE	<u>39,459</u>	<u>55,629</u>	<u>(3,162,870)</u>	<u>(3,204,870)</u>
	OLD LF SITE CLOSURE AVAILABLE FINANCING SOURCES	3,146,924	3,202,553	3,204,870	3,254,870
	OLD LF SITE CLOSURE FINANCING USES	<u>-</u>	<u>-</u>	<u>3,204,870</u>	<u>3,254,870</u>
	OLD LF SITE CLOSURE ENDING FUND BALANCE	<u>3,146,924</u>	<u>3,202,553</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
ENTERPRISE FUND
FISCAL YEAR ENDING 06/30/2021

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 2020-21, the entire available fund balance of \$3,539,441 is appropriated for contingency.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2017-18	2018-19	2019-20	2020-21
FAIRMEAD NEW LANDFILL SITE CLOSURE					
Fund Balance					
11000	491100 F/B UNRES UNDES	3,332,179	3,374,491	3,410,273	3,489,623
	NEW LF SITE CLOSURE BEGINNING FUND BALANCE	<u>3,332,179</u>	<u>3,374,491</u>	<u>3,410,273</u>	<u>3,489,623</u>
NEW LF SITE CLOSURE					
Revenue					
11000	640101 INTEREST ON CASH	42,312	59,686	46,918	49,818
11000	662100 SANITATION/LANDFILL CHARGES FOR SERVICES	-	2,570	-	-
	NEW LF SITE CLOSURE REVENUE	<u>42,312</u>	<u>62,256</u>	<u>46,918</u>	<u>49,818</u>
Expense					
11000	740200 BLDGS & IMPROVE	-	-	-	-
11000	740301 EQPT/FURNITURE > \$5000	-	-	-	-
11000	780100 APPROPRIATION FOR CONTINGENCY	-	-	3,457,191	3,539,441
	NEW LF SITE CLOSURE EXPENSES	<u>-</u>	<u>-</u>	<u>3,457,191</u>	<u>3,539,441</u>
	NEW LF SITE CLOSURE REV - EXPENSE	<u>42,312</u>	<u>62,256</u>	<u>(3,410,273)</u>	<u>(3,489,623)</u>
	NEW LF SITE CLOSURE AVAILABLE FINANCING SOURCES	3,374,491	3,436,748	3,457,191	3,539,441
	NEW LF SITE CLOSURE FINANCING USES	<u>-</u>	<u>-</u>	<u>3,457,191</u>	<u>3,539,441</u>
	NEW LF SITE CLOSURE ENDING FUND BALANCE	<u>3,374,491</u>	<u>3,436,748</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
11500 461100 F/B RES ENC	-	-	-	-
11500 491100 F/B UNRES UNDES	1,380	-	-	-
	<u>1,380</u>	<u>-</u>	<u>-</u>	<u>-</u>
MITIGATION FUND ADMIN FUND BALANCE	<u>1,380</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue				
11500 640101 INTEREST ON CASH	18	-	-	-
11500 662760 FIRE MITIGATION FEE	-	-	-	-
11500 673903 MISC REIMBURSEMENT & REFUNDS	-	-	-	-
	<u>18</u>	<u>-</u>	<u>-</u>	<u>-</u>
MITIGATION REVENUE	<u>18</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
11500 721300 OFFICE EXPENSE	-	-	-	-
11500 740200 BLDGS & IMPROVE	-	-	-	-
11500 740301 EQUIPMENT/FURNITURE > \$5,000	-	-	-	-
11500 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
MITIGATION EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
MITIGATION - REV - EXPENDITURES	<u>18</u>	<u>-</u>	<u>-</u>	<u>-</u>
MITIGATION FEES AVAILABLE FINANCING SOURCES	1,397	-	-	-
MITIGATION FEES FINANCING USES	-	-	-	-
	<u>1,397</u>	<u>-</u>	<u>-</u>	<u>-</u>
MITIGATION FEES ENDING FUND BALANCE	<u>1,397</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

0116 COUNTY-WIDE ROAD IMPACT FEES

The County collects a road impact fee from builders and developers. For 2020-21, \$6,143,490 is carried forward from FY 2019-20 and is appropriated for projects within the Road Impact Fee program.

		ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance					
11600	491100 F/B UNRES UNDES	3,037,170	3,962,932	4,598,966	6,143,490
	ROAD IMPACT BEGINNING FUND BALANCE	<u>3,037,170</u>	<u>3,962,932</u>	<u>4,598,966</u>	<u>6,143,490</u>
Revenue					
11600	640101 INTEREST ON CASH	47,123	92,073	84,390	100,000
11600	661705 ROAD IMPACT FEES	2,247,922	2,879,908	3,195,891	1,201,102
	ROAD IMPACT FEE REVENUE	<u>2,295,045</u>	<u>2,971,981</u>	<u>3,280,281</u>	<u>1,301,102</u>
Expense					
11600	721206 REFUND/OVERCHARGES	-	-	-	-
11600	721400 PROFESSIONAL & SPECIALIZED SERVICES	863,996	963,173	7,379,247	3,065,659
11600	731400 INTERFUND EXPENSES	505,287	-	11,414	22,777
11600	770100 Intrafund Transfer	-	-	-	4,356,156
11600	780100 APPROPRIATION FOR CONTINGENCY	-	-	488,586	-
	ROAD IMPACT FEE EXPENDITURES	<u>1,369,283</u>	<u>963,173</u>	<u>7,879,247</u>	<u>7,444,592</u>
	ROAD IMPACT FEE REV - EXPEND	<u>925,762</u>	<u>2,008,808</u>	<u>(4,598,966)</u>	<u>(6,143,490)</u>
	ROAD IMPACT AVAILABLE FINANCING SOURCES	5,332,215	6,934,913	7,879,247	7,444,592
	ROAD IMPACT FINANCING USES	<u>1,369,283</u>	<u>963,173</u>	<u>7,879,247</u>	<u>7,444,592</u>
	ROAD IMPACT ENDING FUND BALANCE	<u>3,962,932</u>	<u>5,971,740</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, the entire available fund balance of \$35,099 is appropriated for contingency.

		ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance					
11700	491100 F/B UNRES UNDES	31,720	33,123	33,706	34,404
	41 FINANCE PROGRAM BEGINNING FUND BALANCE	<u>31,720</u>	<u>33,123</u>	<u>33,706</u>	<u>34,404</u>
Revenue					
11700	640101 INTEREST ON CASH	415	586	583	695
11701	660212 SVC CHG - WTR/SWR	989	-		
	41 FINANCE PROGRAM REVENUE	<u>1,403</u>	<u>586</u>	<u>583</u>	<u>695</u>
Expense					
11700	780100 APPROPRIATION FOR CONTINGENCY	-	-	34,289	35,099
	41 FINANCE PROGRAM EXPENDITURES	-	-	34,289	35,099
	41 FINANCE PROGRAM REV - EXPEND	<u>1,403</u>	<u>586</u>	<u>(33,706)</u>	<u>(34,404)</u>
	41 FINANCE PROGRAM AVAILABLE FINANCING SOURCES	33,123	33,709	34,289	35,099
	41 FINANCE PROGRAM FINANCING USES	-	-	34,289	35,099
ST RTE 41	FINANCE PROGRAM ENDING FUND BALANCE	<u>33,123</u>	<u>33,709</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 \$250,000 is an estimate of partial maintenance costs in District #5.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
12000 491100 F/B UNRES UNDES	367,620	415,451	484,461	192,008
BEGINNING FUND BALANCE	367,620	415,451	484,461	192,008
Revenue				
12000 610100 CUR SEC PROP TAX	161,351	169,282	196,359	202,249
12000 610200 CUR UNSECURED PROP TAX	6,411	6,838	10,363	10,350
12000 610300 PRIOR SECURED PROP TAX	(692)	(55)	-	-
12000 610400 PRIOR UNSECURED PROP TAX	328	89	-	-
12000 610600 CUR SUPPLEMENTAL PROP TAX	3,362	5,600	3,758	2,750
12000 610700 PRIOR SUPPLEMENTAL PROP TAX	33	1	-	-
12000 610904 TIMBER YIELD TAX	79	279	200	50
12000 640101 INTEREST ON CASH	5,369	8,190	7,816	9,800
12000 640103 INTEREST ON PROPERTY TAX COLL	205	192	-	-
12000 652900 ST - H/O PROP TAX RLF	1,384	1,380	1,483	1,350
ROADS REVENUE	177,830	191,795	219,979	226,549
Expense				
12000 720906 MTCE - ROADS	130,000	130,000	500,000	250,000
12000 721427 PROP TAX ADMIN FEE	-	-	-	-
12000 731401 INTERFUND EXPEND - COST PLAN	-	-	2,277	2,000
12000 780100 APPROPRIATION FOR CONTINGENCY	-	-	202,163	166,557
ROADS EXPENDITURES	130,000	130,000	704,440	418,557
ROADS REV - EXPEND	47,830	61,795	(484,461)	(192,008)
AVAILABLE FINANCING SOURCES	545,451	607,246	704,440	418,557
FINANCING USES	130,000	130,000	704,440	418,557
ENDING FUND BALANCE	415,451	477,246	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

0121 STATE ROUTE 41 IMPACT FEE

For fiscal year 2020-21, the projected balance of \$9,637,582 is appropriated for Professional & Specialized Services. 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 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance					
12100	491100 F/B UNRES UNDES	40,326	40,326	40,325	2,395,512
	41 IMPACT FEE BEGINNING FUND BALANCE	<u>40,326</u>	<u>40,326</u>	<u>40,325</u>	<u>2,395,512</u>
Revenue					
12100	640101 INTEREST ON CASH	-	-	-	11,300
12100	661705 ROAD IMPACT FEES	-	16,802	-	2,874,614
12100	670000 Intrafund Transfer	-	-	-	4,356,156
	41 IMPACT FEE REVENUE	<u>-</u>	<u>16,802</u>	<u>-</u>	<u>7,242,070</u>
Expense					
12100	721206 REFUND/OVERCHARGES	-	-	-	-
12100	721400 PROFESSIONAL & SPECIALIZED SERVICES	-	-	-	9,637,582
12100	780100 APPROPRIATION FOR CONTINGENCY	-	-	40,325	-
	41 IMPACT FEE EXPENDITURES	<u>-</u>	<u>-</u>	<u>40,325</u>	<u>9,637,582</u>
	41 IMPACT FEE REV - EXPEND	<u>-</u>	<u>16,802</u>	<u>(40,325)</u>	<u>(2,395,512)</u>
	41 IMPACT FEE AVAILABLE FINANCING SOURCES	40,326	57,128	40,325	9,637,582
	41 IMPACT FEE FINANCING USES	<u>-</u>	<u>-</u>	<u>40,325</u>	<u>9,637,582</u>
	41 IMPACT FEE ENDING FUND BALANCE	<u>40,326</u>	<u>57,128</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, \$13,000 is appropriated for Special Department Expenditures. Private contributions will be appropriated when received.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
12400 491100 F/B UNRES UNDES	21,280	19,180	18,000	14,000
LOST & FOUND BEGINNING FUND BALANCE	<u>21,280</u>	<u>19,180</u>	<u>18,000</u>	<u>14,000</u>
Revenue				
12400 640101 INTEREST ON CASH	249	339	-	200
12400 673300 CONTRIBUTIONS & DONATIONS	115	3,000	-	500
12400 673308 PRIVATE CONTRIBUTIONS	975	-	-	-
LOST & FOUND TRUST REVENUE	<u>1,339</u>	<u>3,339</u>	<u>-</u>	<u>700</u>
Expense				
12400 720800 MTCE - EQUIPMENT	-	-	-	-
12400 721900 SPECIAL DEPT EXP	3,439	4,963	18,000	13,000
12400 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	1,700
LOST & FOUND TRUST EXPENDITURES	<u>3,439</u>	<u>4,963</u>	<u>18,000</u>	<u>14,700</u>
LOST & FOUND TRUST REV - EXPEND	<u>(2,099)</u>	<u>(1,624)</u>	<u>(18,000)</u>	<u>(14,000)</u>
LOST & FOUND TRUST AVAILABLE FINANCING SOURCES	22,619	22,520	18,000	14,700
LOST & FOUND TRUST FINANCING USES	<u>3,439</u>	<u>4,963</u>	<u>18,000</u>	<u>14,700</u>
OPERATION LOST & FOUND TRUST ENDING FUND BALANCE	<u>19,180</u>	<u>17,557</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

0126 FIRE DEPARTMENT TRAINING

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

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
12600 491100 F/B UNRES UNDES	5,378	-	-	-
TRAINING BEGINNING FUND BALANCE	<u>5,378</u>	<u>-</u>	<u>-</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	(372)	-	-	-
12600 750100 OP TRANS OUT- GEN FD	-	-	-	-
12600 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
TRAINING EXPENDITURES	<u>(372)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TRAINING REV - EXPEND	<u>372</u>	<u>-</u>	<u>-</u>	<u>-</u>
TRAINING AVAILABLE FINANCING SOURCES	5,378	-	-	-
TRAINING FINANCING USES	<u>(372)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TRAINING ENDING FUND BALANCE	<u>5,750</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 \$621,150 is appropriated for Professional & Specialized Services in order to obligate funds to carry out projects initiated by the Board.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
12700 491100 F/B UNRES UNDES	478,522	515,713	520,600	616,150
TITLE III BEGINNING FUND BALANCE	<u>478,522</u>	<u>515,713</u>	<u>520,600</u>	<u>616,150</u>
Revenue				
12700 640101 INTEREST ON CASH	6,119	9,209	5,000	5,000
12700 655500 FED - FOREST RES REV	31,072	53,660	-	-
TITLE III REVENUE	<u>37,191</u>	<u>62,869</u>	<u>5,000</u>	<u>5,000</u>
Expense				
12700 721300 OFFICE EXPENSE	-	-	-	-
12700 721400 PROF & SPEC SVC	-	-	525,600	621,150
12700 721900 SPECIAL DEPARTMENTAL EXPENSE	-	-	-	-
12700 750100 OP TRANS OUT - GEN FD	-	-	-	-
12700 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
TITLE III EXPENDITURES	<u>-</u>	<u>-</u>	<u>525,600</u>	<u>621,150</u>
TITLE III REV - EXPEND	<u>37,191</u>	<u>62,869</u>	<u>(520,600)</u>	<u>(616,150)</u>
TITLE III AVAILABLE FINANCING SOURCES	515,713	578,582	525,600	621,150
TITLE III FINANCING USES	<u>-</u>	<u>-</u>	<u>525,600</u>	<u>621,150</u>
FOREST RESERVE TITLE III ENDING FUND BALANCE	<u>515,713</u>	<u>578,582</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, \$18,000 is appropriated to remit to the State; \$900 is appropriated for training/travel, and the remaining available balance of \$3,796 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
FUND BALANCE				
13900 491100 F/B UNRES UNDES	1,282	2,855	3,557	4,696
STRONG MOTION INSTMTN FEES 5%	<u>1,282</u>	<u>2,855</u>	<u>3,557</u>	<u>4,696</u>
Revenue				
13900 640101 INTEREST ON CASH	26	60	-	
13900 660212 SVC CHG - WTR/SWR	-	-	-	
13900 660807 STRONG MOTION INST FEES 95%	1,546	1,035	18,000	18,000
MOTION INST FEES 5% REVENUE	<u>1,572</u>	<u>1,094</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	-	-	2,657	3,796
MOTION INST FEES 5% EXPENDITURES	<u>-</u>	<u>-</u>	<u>21,557</u>	<u>22,696</u>
STRONG MOTION INSTMTN FEES 5% REV - EXPEND	<u>1,572</u>	<u>1,094</u>	<u>(3,557)</u>	<u>(4,696)</u>
MOTION INSTMTN FEES 5% AVAILABLE FINANCING SOURCES	2,855	3,949	21,557	22,696
MOTION INSTMTN FEES 5% FINANCING USES	<u>-</u>	<u>-</u>	<u>21,557</u>	<u>22,696</u>
MOTION INSTMTN FEES 5% ENDING FUND BALANCE	<u>2,855</u>	<u>3,949</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21 of \$47,550 is recommended appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
10360 491100 F/B UNRES UNDES	581,036	45,339	45,910	46,850
TOBACCO FINANCING PHASE II POOL FUND BEGINNING FUND BALANCE	581,036	45,339	45,910	46,850
Revenue				
10360 640101 INTEREST ON CASH	1,803	801	560	700
10360 680200 OP TRANS IN	-	-	-	-
10360 680355 LOAN TOBACCO FINANCING PHASE II	-	-	-	-
10360 680500 LOAN REPAYED	-	-	-	-
TOBACCO FINANCING PHASE II POOL FUND REVENUE	1,803	801	560	700
Expense				
10360 750100 OP TRANS OUT-GEN FD	-	-	-	-
10360 750121 OP TRANS OUT-CAP PROJECT	440,000	-	-	-
10360 780100 APPROPRIATION FOR CONTINGENCY	-	-	46,470	47,550
10360 790500 CASH FLOW LOAN	97,500	-	-	-
TOBACCO FINANCING PHASE II POOL FUND EXPENDITURES	537,500	-	46,470	47,550
TOBACCO FINANCING PHASE II POOL FUND REV - EXPEND	(535,697)	801	(45,910)	(46,850)
PHASE II POOL FUND AVAILABLE FINANCING SOURCES	582,839	46,141	46,470	47,550
PHASE II POOL FUND FINANCING USES	537,500	-	46,470	47,550
TOBACCO FINANCING PHASE II POOL FUND ENDING FUND BALANCE	45,339	46,141	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
12860 491100 F/B UNRES UNDES	12,747	-	-	-
PROJ - HEALTH BLDG FUND BEGINNING FUND BALANCE	<u>12,747</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue				
12860 640101 INTEREST ON CASH	(58)	-	-	-
PROJ - HEALTH BLDG FUND REVENUE	<u>(58)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
12860 750121 OPERATING TRANSFERS OUT - CAP PROJECT	12,689	-	-	-
12860 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
PROJ - HEALTH BLDG FUND REVENUE EXPENDITURES	<u>12,689</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROJ - HEALTH BLDG FUND REVENUE - EXPEND	<u>(12,746)</u>	<u>-</u>	<u>-</u>	<u>-</u>
HEALTH BLDG FUND AVAILABLE FINANCING SOURCES	12,689	-	-	-
HEALTH BLDG FUND FINANCING USES	<u>12,689</u>	<u>-</u>	<u>-</u>	<u>-</u>
HEALTH BLDG FUND ENDING FUND BALANCE	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, the available fund balance of \$295,990 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
13010 491100 F/B UNRES UNDES	213,098	233,676	254,229	274,514
ABUSE EDUC/PREV BEGINNING FUND BALANCE	<u>213,098</u>	<u>233,676</u>	<u>254,229</u>	<u>274,514</u>
Revenue				
13010 630204 CRIMINAL FINES	17,759	17,886	17,150	16,109
13010 640101 INTEREST ON CASH	2,819	4,272	3,135	5,367
BHS CO ALC ABUSE EDUC/PREV REVENUE	<u>20,578</u>	<u>22,158</u>	<u>20,285</u>	<u>21,476</u>
Expense				
13010 750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	-	-	-
13010 780100 APPROPRIATION FOR CONTINGENCY	-	-	274,514	295,990
ALC ABUSE EDUC/PREV EXPENDITURES	<u>-</u>	<u>-</u>	<u>274,514</u>	<u>295,990</u>
ALC ABUSE EDUC/PREV REV - EXPEND	<u>20,578</u>	<u>22,158</u>	<u>(254,229)</u>	<u>(274,514)</u>
ABUSE EDUC/PREV AVAILABLE FINANCING SOURCES	233,676	255,834	274,514	295,990
ABUSE EDUC/PREV FINANCING USES	<u>-</u>	<u>-</u>	<u>274,514</u>	<u>295,990</u>
MH CO ALC ABUSE EDUC/PREV ENDING FUND BALANCE	<u>233,676</u>	<u>255,834</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21 is \$14,000. The remaining available balance of \$263,377 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
13020 491100 F/B UNRES UNDES	188,585	200,185	226,376	252,980
MH CO ALC PROG PC 1463.16 BEGINNING FUND BALANCE	<u>188,585</u>	<u>200,185</u>	<u>226,376</u>	<u>252,980</u>
Revenue				
13020 630204 CRIMINAL FINES	23,060	21,179	23,904	20,770
13020 640101 INTEREST ON CASH	2,540	3,628	2,700	3,627
COHOL PROG PC1463.16 REVENUE	<u>25,600</u>	<u>24,807</u>	<u>26,604</u>	<u>24,397</u>
Expense				
13020 750100 OP TRANS OUT - GEN FD	14,000	14,000	114,000	14,000
13020 780100 APPROPRIATION FOR CONTINGENCY	-	-	138,980	263,377
COHOL PROG PC1463.16 EXPENDITURES	<u>14,000</u>	<u>14,000</u>	<u>252,980</u>	<u>277,377</u>
COHOL PROG PC1463.16 REV - EXPEND	<u>11,600</u>	<u>10,807</u>	<u>(226,376)</u>	<u>(252,980)</u>
MH CO ALC PROG PC 1463.16 AVAILABLE FINANCING SOURCES	214,185	224,992	252,980	277,377
MH CO ALC PROG PC 1463.16 FINANCING USES	<u>14,000</u>	<u>14,000</u>	<u>252,980</u>	<u>277,377</u>
MH CO ALC ENDING FUND BALANCE	<u>200,185</u>	<u>210,992</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, the available fund balance of \$37,619 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
13030 491100 F/B UNRES UNDES	19,257	24,922	29,234	33,745
BEGINNING FUND BALANCE	<u>19,257</u>	<u>24,922</u>	<u>29,234</u>	<u>33,745</u>
Revenue				
13030 630203 CONTROLLED SUBSTANCE FINES	431	395	111	247
13030 630204 CRIMINAL FINES	4,955	4,985	4,060	3,131
13030 640101 INTEREST ON CASH	279	486	340	496
DRUG EDUC H&S 11372.7 REVENUE	<u>5,665</u>	<u>5,866</u>	<u>4,511</u>	<u>3,874</u>
Expense				
13030 750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	-	-	-
13030 780100 APPROPRIATION FOR CONTINGENCY	-	-	33,745	37,619
DRUG EDUC H&S 11372.7 EXPENDITURES	<u>-</u>	<u>-</u>	<u>33,745</u>	<u>37,619</u>
DRUG EDUC H&S 11372.7 REV - EXPEND	<u>5,665</u>	<u>5,866</u>	<u>(29,234)</u>	<u>(33,745)</u>
DRUG EDUC H&S 11372.7 AVAILABLE FINANCING SOURCES	24,922	30,788	33,745	37,619
DRUG EDUC H&S 11372.7 FINANCING USES	<u>-</u>	<u>-</u>	<u>33,745</u>	<u>37,619</u>
DRUG EDUC H&S 11372.7 ENDING FUND BALANCE	<u>24,922</u>	<u>30,788</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

1310 HEALTH 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 fiscal year 2020-21, \$1,000 is allocated for medical supplies for HIV clients treated at Public Health. The remaining projected balance of \$1,374 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
491100 F/B UNRES UNDES	38,341	29,175	19,127	1,330
BEGINNING FUND BALANCE	<u>38,341</u>	<u>29,175</u>	<u>19,127</u>	<u>1,330</u>
Revenue				
630204 CRIMINAL FINES	385	741	452	618
640101 INTEREST ON CASH	449	496	496	426
FEE REVENUE	<u>833</u>	<u>1,237</u>	<u>948</u>	<u>1,044</u>
Expense				
721000 MEDICAL AND DENTAL SUPPLIES	-	-	1,000	1,000
721900 SPEC DEPT EXP	-	50	-	-
750100 OPERATING TRANSFERS OUT	10,000	10,000	10,000	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	9,075	1,374
FEE EXPENDITURES	<u>10,000</u>	<u>10,050</u>	<u>20,075</u>	<u>2,374</u>
FEE REV - EXPEND	<u>(9,167)</u>	<u>(8,813)</u>	<u>(19,127)</u>	<u>(1,330)</u>
AVAILABLE FINANCING SOURCES	39,175	30,411	20,075	2,374
FINANCING USES	<u>10,000</u>	<u>10,050</u>	<u>20,075</u>	<u>2,374</u>
ENDING FUND BALANCE	<u>29,175</u>	<u>20,361</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 fiscal year 2020-21, \$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 certification or recertification for up to ten staff, \$425 for meals reimbursement, \$350 for private mileage reimbursement, and \$500 to attend the Annual Childhood Injury Prevention Conference. The remaining projected balance of \$71,622 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
491100 F/B UNRES UNDES	67,055	69,547	68,758	72,372
SAFETY SEATS BEGINNING FUND BALANCE	<u>67,055</u>	<u>69,547</u>	<u>68,758</u>	<u>72,372</u>
Revenue				
630100 VEHICLE CODE FINES	2,903	3,356	3,299	3,350
640101 INTEREST ON CASH	859	1,250	1,232	1,500
SAFETY SEATS REVENUE	<u>3,762</u>	<u>4,606</u>	<u>4,531</u>	<u>4,850</u>
Expense				
721601 RENT/LEASE COUNTY VEHICLE	-	7	650	650
721900 SPECIAL DEPARTMENTAL EXPENSE	1,173	190	3,000	3,000
722000 TRANSPORTATION/TRAVEL/EDUCATION	97	833	1,950	1,950
750100 OP TRANS OUT - GEN FD	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	67,689	71,622
SAFETY SEATS EXPENDITURES	<u>1,270</u>	<u>1,030</u>	<u>73,289</u>	<u>77,222</u>
SAFETY SEATS REV - EXPEND	<u>2,492</u>	<u>3,575</u>	<u>(68,758)</u>	<u>(72,372)</u>
SAFETY SEATS AVAILABLE FINANCING SOURCES	70,817	74,153	73,289	77,222
SAFETY SEATS FINANCING USES	<u>1,270</u>	<u>1,030</u>	<u>73,289</u>	<u>77,222</u>
SAFETY SEATS ENDING FUND BALANCE	<u>69,547</u>	<u>73,122</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

1312 HEALTH EMERGENCY SERVICES

The Department of Public Health authorizes payments from this fund for physicians and hospitals providing emergency services to indigents. For fiscal year 2020-2021, appropriations of \$200,000 in this fund will cover payments to emergency service providers and ambulance dispatch services; \$22,500 for reimbursement of Department administrative expenses; with the remaining \$53,272 appropriated for contingencies.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
491100 F/B UNRES UNDES	185,164	168,534	108,534	113,772
HLTH EMERGENCY SERVICES BEGINNING FUND BALANCE	<u>185,164</u>	<u>168,534</u>	<u>108,534</u>	<u>113,772</u>
Revenue				
630204 CRIMINAL FINES	147,881	159,075	167,000	155,000
630209 PARKING FINES	4,154	(2,014)	6,000	4,000
640101 INTEREST ON CASH	2,357	3,075	2,150	3,000
673800 PY CANCEL WRNTS				
HLTH EMERGENCY SERVICES REVENUE	<u>154,393</u>	<u>160,137</u>	<u>175,150</u>	<u>162,000</u>
Expense				
721400 PROF & SPEC SVC	113,980	152,043	241,684	200,000
721900 SPECIAL DEPT EXP	41,442	-	-	-
750100 OP TRANS OUT - GEN FD	15,600	44,551	42,000	22,500
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	53,272
HLTH EMERGENCY SERVICES EXPENSE	<u>171,022</u>	<u>196,594</u>	<u>283,684</u>	<u>275,772</u>
EMERGENCY SERVICES REV - EXPEND	<u>(16,630)</u>	<u>(36,457)</u>	<u>(108,534)</u>	<u>(113,772)</u>
AVAILABLE FINANCING SOURCES	339,557	328,671	283,684	275,772
FINANCING USES	<u>171,022</u>	<u>196,594</u>	<u>283,684</u>	<u>275,772</u>
ENDING FUND BALANCE	<u>168,534</u>	<u>132,077</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

1313 HEALTH VITAL RECORDS IMPROVEMENT PROGRAM

A portion of Health Recording Fees is allocated to this fund. The Department of Public Health expends these funds as eligible projects occur. For fiscal year 2020-21, appropriations totaling \$11,285 will cover improvements in the Vital Records operations including supplies, travel, and special departmental expense. The remaining available fund balance of \$91,580 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
461100 F/B RES ENC				
491100 F/B UNRES UNDES	93,435	95,435	96,971	93,608
VITAL RCD IMPROV PROG BEGINNING FUND BALANCE	<u>93,435</u>	<u>95,435</u>	<u>96,971</u>	<u>93,608</u>
Revenue				
640101 INTEREST ON CASH	1,211	1,651	1,600	1,966
661602 HEALTH RECORDING FEES	7,227	7,291	7,200	7,291
673000 MISC REV	-	-	-	-
VITAL RCD IMPROV PROG REVENUE	<u>8,438</u>	<u>8,942</u>	<u>8,800</u>	<u>9,257</u>
Expenses				
720300 COMMUNICATION SERVICES	1,201	1,166	1,316	570
720501 JANITORIAL	-	382	-	-
720800 MTCE - EQPT	-	7	-	-
721300 OFFICE SUPPLIES	868	767	775	600
721400 PROFESSIONAL & SPECIALIZED	355	-	-	-
721426 SOFTWARE MAINTENANCE	-	-	500	765
721600 EQUIPMENT LEASES (OTHER)	-	-	-	800
721601 RENTS/LEASES CO VEHICLE	594	431	800	1,000
721602 RENTS/LEASES EQPMT (COPIERS)	810	1,300	2,200	2,550
721900 SPECIAL DEPARTMENTAL EXPENSE	1,855	3,796	4,000	4,000
722000 TRANSPORTATION & TRAVEL	352	-	1,500	1,000
722100 UTILITIES	403	1,033	-	-
770100 INTRAFUND TRANSFER	-	52	-	-
708001 APPROPRIATION FOR CONTINGENCY	-	-	94,680	91,580
VITAL RCD IMPROV PROG EXPENSE	<u>6,439</u>	<u>8,934</u>	<u>105,771</u>	<u>102,865</u>
VITAL RCD IMPROV PROG REV - EXPEND	<u>1,999</u>	<u>8</u>	<u>(96,971)</u>	<u>(93,608)</u>
VITAL RCD IMPROV PROG AVAILABLE FINANCING SOURCES	101,873	104,377	105,771	102,865
VITAL RCD IMPROV PROG FINANCING USES	<u>6,439</u>	<u>8,934</u>	<u>105,771</u>	<u>102,865</u>
VITAL RCD IMPROV PROG ENDING FUND BALANCE	<u>95,435</u>	<u>95,442</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
ENTERPRISE FUND
FISCAL YEAR ENDING 06/30/2021

1314 CORONAVIRUS RELIEF FUND

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act became law and aimed to provide over \$2 Trillion of relief to individuals and businesses experiencing the economic impact of COVID-19. The CARES Act also provided assistance to state, local and tribal government entities to address and respond to the pandemic and to ensure that essential government services continue to function in a safe and prudent manner. Madera County’s CRF allocation is \$16,125,000.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2017-18	2018-19	2019-20	2020-21
1314 CORONAVIRUS RELIEF FUND					
Fund Balance					
13140	491100 F/B UNRES UNDES	-	-	-	-
	CORONAVIRUS RELIEF FUND BEGINNING FUND BALANCE	-	-	-	-
CORONAVIRUS RELIEF FUND					
Revenue					
13140	654000 STATE - OTHER	-	-	-	16,125,000
	CORONAVIRUS RELIEF FUND REVENUE	-	-	-	16,125,000
Expense					
13140	721400 PROFESSIONAL & SPECIALIZED SERVICES	-	-	-	1,175,000
13140	730000 OTHER CHARGES	-	-	-	3,825,000
13140	750100 OPERATING TRANS OUT - GF	-	-	-	11,125,000
	730000 CORONAVIRUS RELIEF FUND EXPENSES	-	-	-	16,125,000
	750100 CORONAVIRUS RELIEF FUND REV - EXPENSE	-	-	-	-
	CORONAVIRUS RELIEF FUND AVAILABLE FINANCING SOURCES	-	-	-	16,125,000
	CORONAVIRUS RELIEF FUND CLOSURE FINANCING USES	-	-	-	16,125,000
	CORONAVIRUS RELIEF FUND ENDING FUND BALANCE	-	-	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, \$360,000 is appropriated as a transfer to the General Fund and the remaining balance of \$166,091 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
13200 491100 F/B UNRES UNDES	485,741	412,134	295,480	268,091
JUSTICE FACILITY BEGINNING FUND BALANCE	<u>485,741</u>	<u>412,134</u>	<u>295,480</u>	<u>268,091</u>
Revenue				
13200 630204 CRIMINAL FINES	268,421	325,478	230,000	250,000
13200 630209 PARKING FINES	10,386	(28,179)	-	-
13200 640101 INTEREST ON CASH	7,586	9,707	5,500	8,000
13200 661601 CLERK RECORDING FEES	-	-	-	-
13200 680524 REPAID CASH FLOW LOAN	-	-	-	-
JUSTICE FACILITY REVENUE	<u>286,393</u>	<u>307,006</u>	<u>235,500</u>	<u>258,000</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	-	-	170,980	166,091
13200 790500 CASH FLOW LOAN	-	-	-	-
JUSTICE FACILITY EXPENDITURES	<u>360,000</u>	<u>360,000</u>	<u>530,980</u>	<u>526,091</u>
JUSTICE FACILITY REV - EXPEND	<u>(73,607)</u>	<u>(52,994)</u>	<u>(295,480)</u>	<u>(268,091)</u>
JUSTICE FACILITY AVAILABLE FINANCING SOURCES	772,134	719,140	530,980	526,091
JUSTICE FACILITY FINANCING USES	<u>360,000</u>	<u>360,000</u>	<u>530,980</u>	<u>526,091</u>
JUSTICE FACILITY ENDING FUND BALANCE	<u>412,134</u>	<u>359,140</u>	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, the entire available fund balance of \$16,224 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
13210 491100 F/B UNRES UNDES	13,595	13,883	14,343	15,544
EDUCATION BEGINNING FUND BALANCE	<u>13,595</u>	<u>13,883</u>	<u>14,343</u>	<u>15,544</u>
Revenue				
13210 630204 CRIMINAL FINES	115	256	211	450
13210 640101 INTEREST ON CASH	173	248	187	230
EDUCATION REVENUE	<u>289</u>	<u>504</u>	<u>398</u>	<u>680</u>
Expense				
13210 780100 APPROPRIATION FOR CONTINGENCY	-	-	14,741	16,224
EDUCATION EXPENDITURES	-	-	14,741	16,224
EDUCATION REV - EXPEND	<u>289</u>	<u>504</u>	<u>(14,343)</u>	<u>(15,544)</u>
EDUCATION AVAILABLE FINANCING SOURCES	13,883	14,387	14,741	16,224
EDUCATION FINANCING USES	-	-	14,741	16,224
CO RAILRO ENDING FUND BALANCE	<u>13,883</u>	<u>14,387</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, \$15,000 is appropriated for equipment and the remaining \$98,802 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
13250 491100 F/B UNRES UNDES	74,464	80,918	96,977	96,977
SHERIFF CIVIL FEES BEGINNING FUND BALANCE	<u>74,464</u>	<u>80,918</u>	<u>96,977</u>	<u>96,977</u>
Revenue				
13250 640101 INTEREST ON CASH	989	1,573	-	1,071
13250 661100 CIVIL PROCESS SVCS	6	9	-	-
13250 661101 SHERIFF CIV PROC SVC	22,957	24,145	-	15,754
SHERIFF CIVIL FEES GC 26731 REVENUE	<u>23,952</u>	<u>25,727</u>	<u>-</u>	<u>16,825</u>
Expense				
13250 721306 EQPT<FA LIMIT	-	3,794	-	-
13250 721900 SPECIAL DEPARTMENTAL EXPENSE	5,600	2,467	15,000	15,000
13250 740301 EQPT/FURNITURE>\$5000	11,898	-	-	-
13250 750100 OP TRANS OUT - GEN FD	-	-	-	-
13250 780100 APPROPRIATION FOR CONTINGENCY	-	-	81,977	98,802
SHERIFF CIVIL FEES GC 26731 EXPENDITURES	<u>17,497</u>	<u>6,260</u>	<u>96,977</u>	<u>113,802</u>
SHERIFF CIVIL FEES GC 26731 REV - EXPENDITURES	<u>6,454</u>	<u>19,467</u>	<u>(96,977)</u>	<u>(96,977)</u>
SHERIFF CIVIL FEES GC 26731 AVAILABLE FINANCING SOURCES	98,416	106,645	96,977	113,802
SHERIFF CIVIL FEES GC 26731 FINANCING USES	<u>17,497</u>	<u>6,260</u>	<u>96,977</u>	<u>113,802</u>
SHERIFF CIVIL FEES ENDING FUND BALANCE	<u>80,918</u>	<u>100,385</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, the complete balance of \$52,684 is appropriated for Professional and Specialized Services.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
13310 491100 F/B UNRES UNDES	-	8,717	-	-
DOMESTIC VIOLENCE BEGINNING FUND BALANCE	<u>-</u>	<u>8,717</u>	<u>-</u>	<u>-</u>
Revenue				
13310 620700 OTHER LICENSE/PERMIT FEES	57	-	-	-
13310 640101 INTEREST ON CASH	95	161	95	184
13310 661601 CLERK RECORDING FEES	34,166	40,715	38,000	52,500
13310 661603 RECORDER RECORDING FEES	-	-	-	-
DOMESTIC VIOLENCE PROGRAMS REVENUE	<u>34,319</u>	<u>40,875</u>	<u>38,095</u>	<u>52,684</u>
Expense				
13310 721400 PROF & SPEC SVC	25,602	39,685	38,095	52,684
13310 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
DOMESTIC VIOLENCE PROGRAMS EXPENDITURES	<u>25,602</u>	<u>39,685</u>	<u>38,095</u>	<u>52,684</u>
DOMESTIC VIOLENCE PROGRAMS REV - EXPEND	<u>8,717</u>	<u>1,190</u>	<u>-</u>	<u>-</u>
DOMESTIC VIOLENCE AVAILABLE FINANCING SOURCES	34,319	49,593	38,095	52,684
DOMESTIC VIOLENCE FINANCING USES	<u>25,602</u>	<u>39,685</u>	<u>38,095</u>	<u>52,684</u>
DOMESTIC VIOLENCE ENDING FUND BALANCE	<u>8,717</u>	<u>9,908</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 \$10,972 was appropriated for contingency. In 2020-21, the entire fund balance of \$11,572 is appropriated for contingency.

		ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance					
13400	491100 F/B UNRES UNDES	10,993	11,133	11,321	11,447
		<u>10,993</u>	<u>11,133</u>	<u>11,321</u>	<u>11,447</u>
Revenue					
13400	640101 INTEREST ON CASH	140	197	125	125
	COMM TOWER FEE REVENUE	<u>140</u>	<u>197</u>	<u>125</u>	<u>125</u>
Expense					
13400	721300 OFFICE EXPENSE	-	-	-	-
13400	750100 OP TRANS OUT - GEN FUND	-	-	-	-
13400	780100 APPROPRIATION FOR CONTINGENCY	-	-	11,446	11,572
	COMM TOWER FEE EXPENDITURES	<u>-</u>	<u>-</u>	<u>11,446</u>	<u>11,572</u>
	COMM TOWER FEE REV - EXPEND	<u>140</u>	<u>197</u>	<u>(11,321)</u>	<u>(11,447)</u>
	COMM TOWER FEE AVAILABLE FINANCING SOURCES	11,133	11,330	11,446	11,572
	COMM TOWER FEE FINANCING USES	<u>-</u>	<u>-</u>	<u>11,446</u>	<u>11,572</u>
	COMM TOWER FEE ENDING FUND BALANCE	<u>11,133</u>	<u>11,330</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

1344 ELECTRONIC RECORDING

The Electronic Recording Special Revenue Fund is funded by revenue collected pursuant to Government Code 27397(c)(1) on recorded documents. The revenue generated is statutorily limited to offsetting the expenses of acquiring, implementing and maintaining the Electronic Recording Delivery System in the County Recorder's Office. Typical expenses include fees paid to the County's Electronic Recording Portal service, hardware, software and various ancillary expenses attributed to electronic recording.

		ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance					
13450	491100 F/B UNRES UNDES	-	-	-	127,063
	MICROGRAPHICS BEGINNING FUND BALANCE	-	-	-	127,063
Revenue					
13450	640101 INTEREST ON CASH	-	-	-	1,469
13440	661603 RECORDER RECORDING FEES	-	-	-	23,600
	MICROGRAPHICS REVENUE	-	-	-	25,069
Expense					
13450	750100 OP TRANS OUT - GEN FD	-	-	-	25,000
13450	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	127,132
	MICROGRAPHICS EXPENDITURES	-	-	-	152,132
	MICROGRAPHICS REV - EXPEND	-	-	-	(127,063)
	MICROGRAPHICS AVAILABLE FINANCING SOURCES	-	-	-	152,132
	MICROGRAPHICS FINANCING USES	-	-	-	152,132
	MICROGRAPHICS ENDING FUND BALANCE	-	-	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

1345 RECORDER MICROGRAPHICS

The additional \$1 recording fee must be set aside to be used solely for micrographics. For 2020-21, an operating transfer out of \$15,000 is based on estimated revenue to the General Fund. The remaining available fund balance of \$165,855 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
13450 491100 F/B UNRES UNDES	108,665	127,311	148,311	152,056
MICROGRAPHICS BEGINNING FUND BALANCE	<u>108,665</u>	<u>127,311</u>	<u>148,311</u>	<u>152,056</u>
Revenue				
13450 640101 INTEREST ON CASH	1,596	2,495	1,842	2,138
13450 661601 CLERK RECORDING FEES	-	-	-	-
13450 661603 RECDR RECORDING FEES	29,099	24,829	23,484	26,661
MICROGRAPHICS REVENUE	<u>30,695</u>	<u>27,324</u>	<u>25,326</u>	<u>28,799</u>
Expense				
13450 750100 OP TRANS OUT - GEN FD	12,107	15,000	15,000	20,000
13450 780100 APPROPRIATION FOR CONTINGENCY	-	-	158,637	160,855
MICROGRAPHICS EXPENDITURES	<u>12,107</u>	<u>15,000</u>	<u>173,637</u>	<u>180,855</u>
MICROGRAPHICS REV - EXPEND	<u>18,588</u>	<u>12,324</u>	<u>(148,311)</u>	<u>(152,056)</u>
MICROGRAPHICS AVAILABLE FINANCING SOURCES	139,359	154,635	173,637	180,855
MICROGRAPHICS FINANCING USES	<u>12,107</u>	<u>15,000</u>	<u>173,637</u>	<u>180,855</u>
MICROGRAPHICS ENDING FUND BALANCE	<u>127,252</u>	<u>139,635</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

1346 RECORDER MODERNIZATION

A portion of each recording fee must be set aside to be used solely for modernization. For 2020-21, an operating transfer out of \$125,000 is recommended based on estimated revenue to the General Fund. The remaining available fund balance of \$1,104,682 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
13460 491100 F/B UNRES UNDES	718,739	813,042	830,842	1,016,280
REORDER MODERNIZATION BEGINNING FUND BALANCE	<u>718,739</u>	<u>813,042</u>	<u>830,842</u>	<u>1,016,280</u>
Revenue				
13460 640101 INTEREST ON CASH	10,124	16,080	12,878	14,690
13460 661601 CLERK RECORDING FEES	-	-	-	-
13460 661603 RECDR RECORDING FEES	124,202	123,434	116,950	143,712
13460 662700 OTHER CHARGES FOR SVCS	30,401	53,524	40,000	55,000
MODERNIZATION REVENUE	<u>164,727</u>	<u>193,038</u>	<u>169,828</u>	<u>213,402</u>
Expense				
13460 750100 OP TRANS OUT - GEN FD	70,424	83,423	125,000	125,000
13460 780100 APPROPRIATION FOR CONTINGENCY	-	-	875,670	1,104,682
MODERNIZATION EXPENDITURES	<u>70,424</u>	<u>83,423</u>	<u>1,000,670</u>	<u>1,229,682</u>
MODERNIZATION REV - EXPEND	<u>94,303</u>	<u>109,615</u>	<u>(830,842)</u>	<u>(1,016,280)</u>
MODERNIZATION AVAILABLE FINANCING SOURCES	883,466	1,006,080	1,000,670	1,229,682
MODERNIZATION FINANCING USES	<u>70,424</u>	<u>83,423</u>	<u>1,000,670</u>	<u>1,229,682</u>
MODERNIZATION ENDING FUND BALANCE	<u>813,042</u>	<u>922,657</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, \$10,000 is appropriated for a transfer to the General Fund, and the remaining available fund balance of \$98,103 is appropriated for contingency.

	<u>ACTUAL 2017-18</u>	<u>ACTUAL 2018-19</u>	<u>BOARD APPROVED 2019-20</u>	<u>PROPOSED BUDGET 2020-21</u>
Fund Balance				
13470 491100 F/B UNRES UNDES	112,147	122,776	128,914	106,313
TRUNCATION PROGRAM BEGINNING FUND BALANCE	<u>112,147</u>	<u>122,776</u>	<u>128,914</u>	<u>106,313</u>
Revenue				
13470 640101 INTEREST ON CASH	1,577	2,184	1,712	1,790
13470 661604 SOC SEC TRUNCATION PROG FEE	14,217	-	-	-
TRUNCATION PROGRAM REVENUE	<u>15,794</u>	<u>2,184</u>	<u>1,712</u>	<u>1,790</u>
Expense				
13470 750100 OP TRANS OUT - GEN FD	5,166	10,440	12,000	30,000
13470 780100 APPROPRIATION FOR CONTINGENCY	-	-	118,626	78,103
TRUNCATION PROGRAM EXPENDITURES	<u>5,166</u>	<u>10,440</u>	<u>130,626</u>	<u>108,103</u>
TRUNCATION PROGRAM REV - EXPEND	<u>10,628</u>	<u>(8,256)</u>	<u>(128,914)</u>	<u>(106,313)</u>
TRUNCATION PROGRAM AVAILABLE FINANCING SOURCES	127,941	124,959	130,626	108,103
TRUNCATION PROGRAM FINANCING USES	<u>5,166</u>	<u>10,440</u>	<u>130,626</u>	<u>108,103</u>
TRUNCATION PROGRAM ENDING FUND BALANCE	<u>122,776</u>	<u>114,519</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, the entire available fund balance of \$13,775 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
13480 491100 F/B UNRES UNDES	12,238	12,393	13,257	13,575
UST PENALTIES BEGINNING FUND BALANCE	<u>12,238</u>	<u>12,393</u>	<u>13,257</u>	<u>13,575</u>
Revenue				
13480 640101 INTEREST ON CASH	155	231	125	200
UST PENALTIES REVENUE	<u>155</u>	<u>231</u>	<u>125</u>	<u>200</u>
Expense				
13480 780100 APPROPRIATION FOR CONTINGENCY	-	-	13,382	13,775
UST PENALTIES EXPENDITURES	-	-	13,382	13,775
UST PENALTIES REV - EXPEND	<u>155</u>	<u>231</u>	<u>(13,257)</u>	<u>(13,575)</u>
UST PENALTIES AVAILABLE FINANCING SOURCES	12,393	12,624	13,382	13,775
UST PENALTIES FINANCING USES	-	-	13,382	13,775
UST PENALTIES ENDING FUND BALANCE	<u>12,393</u>	<u>12,624</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, the entire fund balance of \$24,967 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
13500 491100 F/B UNRES UNDES	23,738	24,039	24,251	24,717
NUISANCE ABATE EH/DEGS/PLNG BEGINNING FUND BALANCE	<u>23,738</u>	<u>24,039</u>	<u>24,251</u>	<u>24,717</u>
Revenue				
13500 640101 INTEREST ON CASH	301	425	250	250
ABATE EH,DEGS,PLN REVENUE	<u>301</u>	<u>425</u>	<u>250</u>	<u>250</u>
Expense				
13500 780100 APPROPRIATION FOR CONTINGENCY	-	-	24,501	24,967
ABATE EH,DEGS,PLN EXPENDITURES	-	-	24,501	24,967
ABATE EH,DEGS,PLN REV - EXPEND	<u>301</u>	<u>425</u>	<u>(24,251)</u>	<u>(24,717)</u>
ABATE EH/DEGS/PLNG AVAILABLE FINANCING SOURCES	24,039	24,464	24,501	24,967
ABATE EH/DEGS/PLNG FINANCING USES	<u>-</u>	<u>-</u>	<u>24,501</u>	<u>24,967</u>
NUISANCE ABATE EH/DEGS/PLNG ENDING FUND BALANCE	<u>24,039</u>	<u>24,464</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 \$278 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
13550 491100 F/B UNRES UNDES	262	265	268	274
R WILLS ANIMAL CAPITAL IMPROV BEGINNING FUND BALANCE	<u>262</u>	<u>265</u>	<u>268</u>	<u>274</u>
Revenue				
13550 640101 INTEREST ON CASH	3	5	4	4
R WILLS ANIMAL CAPITAL IMPROV REVENUE	<u>3</u>	<u>5</u>	<u>4</u>	<u>4</u>
Expense				
13550 780100 APPROPRIATION FOR CONTINGENCY	-	-	272	278
R WILLS ANIMAL CAPITAL IMPROV EXPENDITURES	-	-	272	278
R WILLS ANIMAL CAPITAL IMPROV REV - EXPEND	<u>3</u>	<u>5</u>	<u>(268)</u>	<u>(274)</u>
R WILLS ANIMAL CAPITAL IMPROV AVAILABLE FINANCING SOURCES	265	270	272	278
R WILLS ANIMAL CAPITAL IMPROV FINANCING USES	-	-	272	278
R WILLS ANIMAL CAPITAL IMPROV ENDING FUND BALANCE	<u>265</u>	<u>270</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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, \$95,000 has been appropriated for the 2020-21 fiscal year for Professional and Specialized Services and \$6,000 for Special Departmental Expense. The remaining available fund balance of \$2,552 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
13570 491100 F/B UNRES UNDES	142,477	130,428	58,656	45,129
RABIES/SPAY/NEUTER BEGINNING FUND BALANCE	<u>142,477</u>	<u>130,428</u>	<u>58,656</u>	<u>45,129</u>
Revenue				
13570 640101 INTEREST ON CASH	1,756	1,328	1,130	713
13570 661000 AGRICULTURAL SERVICES	4,341	5,232	4,875	2,710
13570 661400 HUMANE SERVICES	88,059	108,788	88,000	55,000
RABIES/SPAY/NEUTER REVENUE	<u>94,155</u>	<u>115,348</u>	<u>94,005</u>	<u>58,423</u>
Expense				
13570 721400 PROFESSIONAL & SPECIALIZED SERVICES	96,351	195,645	120,000	95,000
13570 721900 SPECIAL DEPARTMENT EXPENSE	9,853	-	8,000	6,000
13570 780100 APPROPRIATION FOR CONTINGENCY	-	-	24,661	2,552
RABIES/SPAY/NEUTER EXPENDITURES	<u>106,204</u>	<u>195,645</u>	<u>152,661</u>	<u>103,552</u>
RABIES/SPAY/NEUTER REV - EXPEND	<u>(12,049)</u>	<u>(80,297)</u>	<u>(58,656)</u>	<u>(45,129)</u>
RABIES/SPAY/NEUTER AVAILABLE FINANCING SOURCES	236,632	245,776	152,661	103,552
RABIES/SPAY/NEUTER FINANCING USES	<u>106,204</u>	<u>195,645</u>	<u>152,661</u>	<u>103,552</u>
AN CON RABIES/SPAY/NEUTER ENDING FUND BALANCE	<u>130,428</u>	<u>50,131</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, the entire fund balance of \$3,755 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
13650 491100 F/B UNRES UNDES	2,912	3,127	3,350	3,580
VITAL HLTH STATS/CLERK BEGINNING FUND BALANCE	<u>2,912</u>	<u>3,127</u>	<u>3,350</u>	<u>3,580</u>
Revenue				
13650 640101 INTEREST ON CASH	38	57	42	50
13650 661601 CLERK RECORDING FEES	177	222	190	125
HLTH STATS - CLERK REVENUE	<u>215</u>	<u>279</u>	<u>232</u>	<u>175</u>
Expense				
13650 780100 APPROPRIATION FOR CONTINGENCY	-	-	3,582	3,755
HLTH STATS - CLERK EXPENDITURES	-	-	3,582	3,755
HLTH STATS - CLERK REV - EXPEND	<u>215</u>	<u>279</u>	<u>(3,350)</u>	<u>(3,580)</u>
HLTH STATS/CLERK AVAILABLE FINANCING SOURCES	3,127	3,406	3,582	3,755
HLTH STATS/CLERK FINANCING USES	-	-	3,582	3,755
HLTH STATS/CLERK ENDING FUND BALANCE	<u>3,127</u>	<u>3,406</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, \$5,000 has been appropriated for an operating transfer out to the General Fund. The remaining balance of \$220,296 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
13670 491100 F/B UNRES UNDES	176,896	188,097	197,001	210,106
HLTH STATS - RECORDER BEGINNING FUND BALANCE	<u>176,896</u>	<u>188,097</u>	<u>197,001</u>	<u>210,106</u>
Revenue				
13670 640101 INTEREST ON CASH	2,336	3,458	2,700	3,190
13670 661602 HEALTH RECORDING FEES	-	-	50	-
13670 661603 RECDR RECORDING FEES	13,685	13,992	13,000	12,000
HLTH STATS - RECORDER REVENUE	<u>16,021</u>	<u>17,449</u>	<u>15,750</u>	<u>15,190</u>
Expense				
13670 750100 OP TRANS OUT - GEN FD	4,820	5,000	5,000	17,000
13670 780100 APPROPRIATION FOR CONTINGENCY	-	-	207,751	208,296
HLTH STATS - RECORDER EXPENDITURES	<u>4,820</u>	<u>5,000</u>	<u>212,751</u>	<u>225,296</u>
HLTH STATS - RECORDER REV - EXPEND	<u>11,201</u>	<u>12,449</u>	<u>(197,001)</u>	<u>(210,106)</u>
HLTH STATS - RECORDER AVAILABLE FINANCING SOURCES	192,917	205,546	212,751	225,296
HLTH STATS - RECORDER FINANCING USES	<u>4,820</u>	<u>5,000</u>	<u>212,751</u>	<u>225,296</u>
VITAL HLTH STATS - RECORDER ENDING FUND BALANCE	<u>188,097</u>	<u>200,546</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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. MD10 continues to make repayments annually. Road Mitigation Fees have been replaced by the Road Impact Fee program.

		ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance					
13700	491100 F/B UNRES UNDES	958,729	924,820	1,093,226	982,029
	RD MITIGATION FEES BEGINNING FUND BALANCE	<u>958,729</u>	<u>924,820</u>	<u>1,093,226</u>	<u>982,029</u>
Revenue					
13700	640100 INTEREST INCOME	5,000	1,989	5,000	5,000
13700	640101 INTEREST ON CASH	12,896	17,226	16,500	18,000
13700	654522 ST-BSARF FEES	20	-	-	-
13700	661707 ROAD MITIGATION FEES	36,175	-	30,000	-
13700	672000 OTHER SALES	-	13	-	-
13700	680500 LOAN REPAYED	100,000	150,000	100,000	100,000
		<u>149,091</u>	<u>167,238</u>	<u>151,500</u>	<u>123,000</u>
Expense					
13700	780100 APPROPRIATION FOR CONTINGENCY	-	-	1,244,726	1,105,029
13700	790500 CASH FLOW LOAN	188,000	230,000	-	-
	RD MITIGATION FEES EXPENDITURES	<u>188,000</u>	<u>230,000</u>	<u>1,244,726</u>	<u>1,105,029</u>
	RD MITIGATION FEES REV - EXPEND	<u>(38,909)</u>	<u>(62,762)</u>	<u>(1,093,226)</u>	<u>(982,029)</u>
	RD MITIGATION FEES AVAILABLE FINANCING SOURCES	1,107,820	1,092,059	1,244,726	1,105,029
	RD MITIGATION FEES FINANCING USES	<u>188,000</u>	<u>230,000</u>	<u>1,244,726</u>	<u>1,105,029</u>
	RD MITIGATION FEES ENDING FUND BALANCE	<u>919,820</u>	<u>862,059</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, \$310,790 is appropriated in Services and Supplies; the remaining fund balance of \$51,910 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
13760 491100 F/B UNRES UNDES	281,359	282,898	225,000	251,225
CO CHILD TRUST - CAPIT BEGINNING FUND BALANCE	<u>281,359</u>	<u>282,898</u>	<u>225,000</u>	<u>251,225</u>
Revenue				
13760 640101 INTEREST ON CASH	3,627	5,504	3,000	7,472
13760 650930 ST-CHILD ABUSE PIT	4,216	3,972	4,200	4,200
13760 657000 FED - OTHER	22,926	22,741	22,500	22,500
13760 661602 HEALTH RECORDING FEES	12,285	12,632	12,000	13,008
13760 680200 OPERATING TRANSFERS IN	95,485	262,224	96,000	123,724
TRUST - CAPIT GRANT REVENUE	<u>138,539</u>	<u>307,073</u>	<u>137,700</u>	<u>170,904</u>
Expense				
13760 721400 PROF & SPEC SVC	137,000	239,694	310,790	310,790
13760 780100 APPROPRIATION FOR CONTINGENCY	-	-	51,910	51,910
TRUST - CAPIT GRANT EXPENDITURES	<u>137,000</u>	<u>239,694</u>	<u>362,700</u>	<u>362,700</u>
TRUST - CAPIT GRANT REV - EXPEND	<u>1,539</u>	<u>67,379</u>	<u>(225,000)</u>	<u>(191,796)</u>
TRUST - CAPIT AVAILABLE FINANCING SOURCES	419,898	589,971	362,700	422,129
TRUST - CAPIT FINANCING USES	<u>137,000</u>	<u>239,694</u>	<u>362,700</u>	<u>362,700</u>
TRUST - CAPIT ENDING FUND BALANCE	<u>282,898</u>	<u>350,277</u>	<u>-</u>	<u>59,429</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, \$10,000 is appropriated for training/travel; and the remaining available fund balance of \$29,207 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
13770 491100 F/B UNRES UNDES	32,655	33,771	31,343	32,707
ST ADMN REV BEGINNING FUND BALANCE	<u>32,655</u>	<u>33,771</u>	<u>31,343</u>	<u>32,707</u>
Revenue				
13770 654522 ST-BSARF FEES	1,116	-	6,500	6,500
ST ADMN REV FUND REVENUE	<u>1,116</u>	<u>-</u>	<u>6,500</u>	<u>6,500</u>
Expense				
13770 722000 TRANSPORTATION/TRAVEL	-	-	10,000	10,000
13770 780100 APPROPRIATION FOR CONTINGENCY	-	-	27,843	29,207
ST ADMN REV FUND EXPENDITURES	<u>-</u>	<u>-</u>	<u>37,843</u>	<u>39,207</u>
ST ADMN REV FUND REV - EXPEND	<u>1,116</u>	<u>-</u>	<u>(31,343)</u>	<u>(32,707)</u>
ST ADMN REV AVAILABLE FINANCING SOURCES	33,771	33,771	37,843	39,207
ST ADMN REV FINANCING USES	<u>-</u>	<u>-</u>	<u>37,843</u>	<u>39,207</u>
ST ADMN REV ENDING FUND BALANCE	<u>33,771</u>	<u>33,771</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, the entire available fund balance of \$1,954 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
13800 491100 F/B UNRES UNDES	1,839	1,863	1,885	1,924
BUILDING PROGRAM BEGINNING FUND BALANCE	<u>1,839</u>	<u>1,863</u>	<u>1,885</u>	<u>1,924</u>
Revenue				
13800 640101 INTEREST ON CASH	23	33	24	30
13800 680102 SALE OF BLDG/IMPROVE	-	-	-	-
13800 680200 OPERATING TRANSFERS IN	-	-	-	-
BUILDING FUND REVENUE	<u>23</u>	<u>33</u>	<u>24</u>	<u>30</u>
Expense				
13800 750100 OP TRANS OUT - GEN FUND	-	-	-	-
13800 750121 OP TRANS OUT - CAP PROJECT	-	-	-	-
13800 780100 APPROPRIATION FOR CONTINGENCY	-	-	1,909	1,954
BUILDING FUND EXPENDITURES	<u>-</u>	<u>-</u>	<u>1,909</u>	<u>1,954</u>
BUILDING FUND REV - EXPEND	<u>23</u>	<u>33</u>	<u>(1,885)</u>	<u>(1,924)</u>
BUILDING PROGRAM AVAILABLE FINANCING SOURCES	1,863	1,896	1,909	1,954
BUILDING PROGRAM FINANCING USES	-	-	1,909	1,954
BUILDING PROGRAM ENDING FUND BALANCE	<u>1,863</u>	<u>1,896</u>	<u>-</u>	<u>-</u>
BUILDING PROGRAM ADJUSTED ENDING FUND BALANCE				

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, the entire available fund balance of \$2,211 is appropriated for contingency.

		ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance					
13850	491100 F/B UNRES UNDES	2,099	2,126	2,144	2,186
	HCD RLF PUBLIC FACILITIES BEGINNING FUND BALANCE	<u>2,099</u>	<u>2,126</u>	<u>2,144</u>	<u>2,186</u>
Revenue					
13850	640101 INTEREST ON CASH	27	38	20	25
13850	680500 LOAN REPAID	-	-	-	-
		<u>27</u>	<u>38</u>	<u>20</u>	<u>25</u>
Expense					
13850	701000 TRUST EXPENDITURES	-	-	-	-
13850	780100 APPROPRIATION FOR CONTINGENCY	-	-	2,164	2,211
	HCD RLF PUB FAC EXPENDITURES	-	-	<u>2,164</u>	<u>2,211</u>
	HCD RLF PUB FAC REV - EXPEND	<u>27</u>	<u>38</u>	<u>(2,144)</u>	<u>(2,186)</u>
	HCD RLF PUBLIC FACILITIES AVAILABLE FINANCING SOURCES	2,126	2,163	2,164	2,211
	HCD RLF P\UBLIC FACILITIES FINANCING USES	-	-	<u>2,164</u>	<u>2,211</u>
	HCD RLF PUBLIC FACILITIES ENDING FUND BALANCE	<u>2,126</u>	<u>2,163</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, the remaining available fund balance of \$434,304 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	PROPOSED BUDGET 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
13860 491100 F/B UNRES UNDES	326,420	487,102	216,319	275,437
HCD RLF REHAB BEGINNING FUND BALANCE	<u>326,420</u>	<u>487,102</u>	<u>216,319</u>	<u>275,437</u>
Revenue				
13860 640101 INTEREST ON CASH	4,970	7,135	4,000	8,867
13860 680500 LOAN REPAID	207,625	175,834	150,000	150,000
HCD RLF REHAB REVENUE	<u>212,595</u>	<u>182,969</u>	<u>154,000</u>	<u>158,867</u>
Expense				
13860 701000 TRUST EXPENDITURES	185,995	249,362	280,000	
13860 721400 PROF & SPECIALIZED SERVICES	-	271,889		
13860 780100 APPROPRIATION FOR CONTINGENCY	-	-	90,319	434,304
HCD RLF REHAB EXPENDITURES	<u>185,995</u>	<u>521,252</u>	<u>370,319</u>	<u>434,304</u>
HCD RLF REHAB REV - EXPEND	<u>26,600</u>	<u>(338,283)</u>	<u>(216,319)</u>	<u>(275,437)</u>
HCD RLF REHAB AVAILABLE FINANCING SOURCES	539,015	670,071	370,319	434,304
HCD RLF REHAB FINANCING USES	<u>185,995</u>	<u>521,252</u>	<u>370,319</u>	<u>434,304</u>
HCD RLF REHAB ENDING FUND BALANCE	<u>353,021</u>	<u>148,819</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, the entire available fund balance of \$251,672 is appropriated for contingency.

		ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance					
13870	491100 F/B UNRES UNDES	151,175	153,094	199,564	233,672
	RLF-HOMEBUYER ASSIST BEGINNING FUND BALANCE	<u>151,175</u>	<u>153,094</u>	<u>199,564</u>	<u>233,672</u>
Revenue					
13870	640101 INTEREST ON CASH	1,920	3,379	1,200	3,000
13870	680500 LOAN REPAYED	-	72,600	30,000	15,000
	RLF HOMEBUYER ASSIST REVENUE	<u>1,920</u>	<u>75,979</u>	<u>31,200</u>	<u>18,000</u>
Expense					
13870	701000 TRUST EXPENDITURES	-	275		
13870	780100 APPROPRIATION FOR CONTINGENCY	-	-	230,764	251,672
	RLF HOMEBUYER ASSIST EXPENDITURES	<u>-</u>	<u>-</u>	<u>230,764</u>	<u>251,672</u>
	RLF HOMEBUYER ASSIST REV - EXPEND	<u>1,920</u>	<u>75,979</u>	<u>(199,564)</u>	<u>(233,672)</u>
	RLF-HOMEBUYER ASSIST AVAILABLE FINANCING SOURCES	153,094	229,074	230,764	251,672
	RLF-HOMEBUYER ASSIST FINANCING USES	<u>-</u>	<u>-</u>	<u>230,764</u>	<u>251,672</u>
	RLF-HOMEBUYER ASSIST ENDING FUND BALANCE	<u>153,094</u>	<u>229,074</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21 fiscal year.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
14100 491100 F/B UNRES UNDES	103,216	79,310	38,127	85,541
USED OIL GRANT BEGINNING FUND BALANCE	<u>103,216</u>	<u>79,310</u>	<u>38,127</u>	<u>85,541</u>
Revenue				
14100 640101 INTEREST ON CASH	1,309	1,698	1,350	2,163
14100 654037 ST - USED OIL GRANT	-	44,991	20,000	21,000
USED OIL GRANT REVENUE	<u>1,309</u>	<u>46,689</u>	<u>21,350</u>	<u>23,163</u>
Expense				
14100 721400 PROFESSIONAL & SPECIALIZED SERVICES	8,800	19,858	19,477	30,000
14100 721500 PUBS AND LEGAL NOTICES	-	-	10,000	-
14100 721962 SPECIAL DEPARTMENTAL EXPENSE - USED OIL GRANTS	16,414	4,798	30,000	30,000
14100 722000 TRANS/TRAVEL/EDUCATION	-	-	-	-
14100 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	48,704
USED OIL GRANT EXPENDITURES	<u>25,214</u>	<u>24,656</u>	<u>59,477</u>	<u>108,704</u>
USED OIL GRANT REV - EXPEND	<u>(23,906)</u>	<u>22,033</u>	<u>(38,127)</u>	<u>(85,541)</u>
USED OIL GRANT AVAILABLE FINANCING SOURCES	104,524	125,999	59,477	108,704
USED OIL GRANT FINANCING USES	<u>25,214</u>	<u>24,656</u>	<u>59,477</u>	<u>108,704</u>
USED OIL GRANT ENDING FUND BALANCE	<u>79,310</u>	<u>101,343</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21 fiscal year.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
14110 491100 F/B UNRES UNDES	151,391	174,968	154,968	190,659
RECYCLING GRANT BEGINNING FUND BALANCE	<u>151,391</u>	<u>174,968</u>	<u>154,968</u>	<u>190,659</u>
Revenue				
14110 654504 STATE - CONSERVATION RECYCLING	36,753	20,647	20,000	20,000
RECYCLING GRANT REVENUE	<u>36,753</u>	<u>20,647</u>	<u>20,000</u>	<u>20,000</u>
Expense				
14110 721400 PROFESSIONAL & SPECIALIZED SERVICES	11,228	3,698	50,000	12,000
14110 721500 PUBS AND LEGAL NOTICES	-	-	20,000	
14110 721900 SPECIAL DEPT EXP	1,948	1,256	-	3,000
14110 721947 SPECIAL DEPARTMENTAL EXPENSE - RECYCLING	-	-	50,000	
14110 721962 SDE-USED OIL GRANTS	-	-		
14110 780100 APPROPRIATION FOR CONTINGENCY	-	-	54,968	195,659
RECYCLING GRANT EXPENDITURES	<u>13,176</u>	<u>4,955</u>	<u>174,968</u>	<u>210,659</u>
RECYCLING GRANT REV - EXPEND	<u>23,577</u>	<u>15,692</u>	<u>(154,968)</u>	<u>(190,659)</u>
RECYCLING GRANT AVAILABLE FINANCING SOURCES	188,144	195,615	174,968	210,659
RECYCLING GRANT FINANCING USES	<u>13,176</u>	<u>4,955</u>	<u>174,968</u>	<u>210,659</u>
RECYCLING GRANT ENDING FUND BALANCE	<u>174,968</u>	<u>190,660</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2017-18</u>	<u>ACTUAL 2018-19</u>	<u>BOARD APPROVED 2019-20</u>	<u>PROPOSED BUDGET 2020-21</u>
Fund Balance				
14200 491100 F/B UNRES UNDES	3,567	-	-	-
CHUKCHANSI SETTLEMENT BEGINNING FUND BALANCE	<u>3,567</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue				
14200 640101 INTEREST ON CASH	-	-	-	-
CHUKCHANSI SETTLEMENT REVENUE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
14200 750100 OPERATING TRANSFER OUT	3,567	-	-	-
14200 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
CHUKCHANSI SETTLEMENT EXPENDITURES	<u>3,567</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHUKCHANSI SETTLEMENT REV - EXPEND	<u>(3,567)</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHUKCHANSI SETTLEMENT				
CHUKCHANSI SETTLEMENT AVAILABLE FINANCING SOURCES	3,567	-	-	-
CHUKCHANSI SETTLEMENT FINANCING USES	<u>3,567</u>	<u>-</u>	<u>-</u>	<u>-</u>
SETTLEMENT ENDING FUND BALANCE	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, \$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 \$931,811 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
14300 491100 F/B UNRES UNDES	248,645	555,158	859,551	527,311
DEV FEE -GENERAL GOVT BEGINNING FUND BALANCE	<u>248,645</u>	<u>555,158</u>	<u>859,551</u>	<u>527,311</u>
Revenue				
14300 640101 INTEREST ON CASH	5,224	12,951	9,000	5,000
14300 662901 DEV FEE-COUNTY	364,789	442,681	350,000	400,000
DEV IMPACT FEE GEN GOVT REVENUE	<u>370,013</u>	<u>455,632</u>	<u>359,000</u>	<u>405,000</u>
Expense				
14300 721403 ACCTG AUDIT SVC	-	-	500	500
14300 750000 OPERATING TRANSFERS OUT	-	-	-	-
14300 750100 OP TRANS OUT - GEN FD	63,500	85,000	-	-
14300 780100 APPROPRIATION FOR CONTINGENCY	-	-	1,218,051	931,811
DEV FEE-GEN GOVT EXPENDITURES	<u>63,500</u>	<u>85,000</u>	<u>1,218,551</u>	<u>932,311</u>
DEV FEE-GEN GOVT REV - EXPEND	<u>306,513</u>	<u>370,632</u>	<u>(859,551)</u>	<u>(527,311)</u>
DEV FEE-GENERAL GOVT AVAILABLE FINANCING SOURCES	618,658	1,010,789	1,218,551	932,311
DEV FEE-GENERAL GOVT FINANCING USES	<u>63,500</u>	<u>85,000</u>	<u>1,218,551</u>	<u>932,311</u>
DEV FEE-GENERAL GOVT ENDING FUND BALANCE	<u>555,158</u>	<u>925,789</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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, \$210,000 was utilized for costs to upgrade the Jail security systems. In 2018-19, \$415,000 was utilized for the Hall of Justice Project. For 2020-21, \$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 \$892,527 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
14310 491100 F/B UNRES UNDES	228,982	314,937	212,107	449,927
IMPACT FEE-PUBLIC PRO BEGINNING FUND BALANCE	<u>228,982</u>	<u>314,937</u>	<u>212,107</u>	<u>449,927</u>
Revenue				
14310 640101 INTEREST ON CASH	2,642	3,589	2,650	3,100
14310 662901 DEV FEE-COUNTY PUBLIC PROTECT	293,312	362,857	327,800	440,000
IMPACT FEE-PUBLIC PROTECT REVENUE	<u>295,954</u>	<u>366,446</u>	<u>330,450</u>	<u>443,100</u>
Expense				
14310 721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14310 750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	-	-	-
14310 750121 OPERATING TRANSFERS OUT - CAP PROJ	210,000	415,000	-	-
14310 780100 APPROPRIATION FOR CONTINGENCY	-	-	542,057	892,527
IMPACT FEE-PUBLIC PROTECT EXPENDITURES	<u>210,000</u>	<u>415,000</u>	<u>542,557</u>	<u>893,027</u>
IMPACT FEE-PUBLIC PROTECT REV - EXPEND	<u>85,954</u>	<u>(48,554)</u>	<u>(212,107)</u>	<u>(449,927)</u>
IMPACT FEE-CNTY PUBLIC PRO AVAILABLE FINANCING SOURCES	524,937	681,382	542,557	893,027
IMPACT FEE-CNTY PUBLIC PRO FINANCING USES	<u>210,000</u>	<u>415,000</u>	<u>542,557</u>	<u>893,027</u>
IMPACT FEE-CNTY PUBLIC PRO ENDING FUND BALANCE	<u>314,937</u>	<u>266,382</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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. In 2018-19, \$56,362 was used to fund costs associated with the the Ranchos Library. For 2020-21, \$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 \$291,945 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
14320 491100 F/B UNRES UNDES	70,879	190,450	250,600	161,445
IMPACT FEE-LIBRARY BEGINNING FUND BALANCE	<u>70,879</u>	<u>190,450</u>	<u>250,600</u>	<u>161,445</u>
Revenue				
14320 640101 INTEREST ON CASH	1,619	3,944	3,000	1,000
14320 662901 DEV FEE-COUNTY	117,953	138,740	122,510	130,000
IMPACT FEE-LIBRARY REVENUE	<u>119,571</u>	<u>142,684</u>	<u>125,510</u>	<u>131,000</u>
Expense				
14320 721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14320 750121 OPERATING TRANSFERS OUT - CAPITAL PROJECT	-	56,362	-	-
14320 780100 APPROPRIATION FOR CONTINGENCY	-	-	375,610	291,945
IMPACT FEE-LIBRARY EXPENDITURES	<u>-</u>	<u>56,362</u>	<u>376,110</u>	<u>292,445</u>
IMPACT FEE-LIBRARY REV - EXPEND	<u>119,571</u>	<u>86,322</u>	<u>(250,600)</u>	<u>(161,445)</u>
IMPACT FEE-LIBRARY AVAILABLE FINANCING SOURCES	190,450	333,134	376,110	292,445
IMPACT FEE-LIBRARY FINANCING USES	<u>-</u>	<u>56,362</u>	<u>376,110</u>	<u>292,445</u>
IMPACT FEE-LIBRARY ENDING FUND BALANCE	<u>190,450</u>	<u>276,772</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, \$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 \$806,252 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
14330 491100 F/B UNRES UNDES	65,515	223,321	380,000	590,752
IMPACT FEE PARKS BEGINNING FUND BALANCE	<u>65,515</u>	<u>223,321</u>	<u>380,000</u>	<u>590,752</u>
Revenue				
14330 640101 INTEREST ON CASH	1,782	5,708	4,000	6,000
14330 662901 DEV FEE-COUNTY	156,024	189,438	165,000	210,000
IMPACT FEE-PARKS REVENUE	<u>157,806</u>	<u>195,146</u>	<u>169,000</u>	<u>216,000</u>
Expense				
14330 721206 REFUND/OVERCHARGES	-	-	-	-
14330 721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14330 750000 OPERATING TRANSFERS OUT	-	-	-	-
14330 750121 OPERATING TRANSFERS OUT - CAPITAL PROJECT	-	-	-	-
14330 780100 APPROPRIATION FOR CONTINGENCY	-	-	548,500	806,252
IMPACT FEE-PARKS EXPENDITURES	<u>-</u>	<u>-</u>	<u>549,000</u>	<u>806,752</u>
IMPACT FEE-PARKS REV - EXPEND	<u>157,806</u>	<u>195,146</u>	<u>(380,000)</u>	<u>(590,752)</u>
IMPACT FEE-PARKS AVAILABLE FINANCING SOURCES	223,321	418,467	549,000	806,752
IMPACT FEE-PARKS FINANCING USES	<u>-</u>	<u>-</u>	<u>549,000</u>	<u>806,752</u>
IMPACT FEE-PARKS ENDING FUND BALANCE	<u>223,321</u>	<u>418,467</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, \$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 \$137,351 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
14340 491100 F/B UNRES UNDES	52,415	92,106	120,100	77,021
DEV FEE-SHRF PTRL/INV BEGINNING FUND BALANCE	52,415	92,106	120,100	77,021
Revenue				
14340 640101 INTEREST ON CASH	903	1,976	1,552	830
14340 662601 P&R - SVC TO GOV'T	-	-	-	-
14340 662901 DEV FEE-COUNTY	38,788	51,625	45,000	60,000
DEV FEE-SHRF PTRL/INV REVENUE	39,691	53,601	46,552	60,830
Expense				
14340 721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14340 750100 OP TRANS OUT-GEN FD	-	9,946	-	-
14340 780100 APPROPRIATION FOR CONTINGENCY	-	-	166,152	137,351
DEV FEE-SHRF PTRL/INV EXPENDITURES	-	9,946	166,652	137,851
DEV FEE-SHRF PTRL/INV REV - EXPEND	39,691	43,655	(120,100)	(77,021)
DEV FEE-SHRF PTRL/INV AVAILABLE FINANCING SOURCES	92,106	145,707	166,652	137,851
DEV FEE-SHRF PTRL/INV FINANCING USES	-	9,946	166,652	137,851
DEV FEE-SHRF PTRL/INV ENDING FUND BALANCE	92,106	135,761	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, \$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 \$1,114,000 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
14350 491100 F/B UNRES UNDES	129,237	247,549	367,300	807,500
IMPACT FEE-FIRE BEGINNING FUND BALANCE	<u>129,237</u>	<u>247,549</u>	<u>367,300</u>	<u>807,500</u>
Revenue				
14350 640101 INTEREST ON CASH	2,832	6,670	4,500	7,000
14350 662901 DEV FEE-COUNTY	195,480	252,444	215,000	300,000
IMPACT FEE-FIRE REVENUE	<u>198,312</u>	<u>259,115</u>	<u>219,500</u>	<u>307,000</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	-	-	586,300	1,114,000
IMPACT FEE-FIRE EXPENDITURES	<u>80,000</u>	<u>-</u>	<u>586,800</u>	<u>1,114,500</u>
IMPACT FEE-FIRE REV - EXPEND	<u>118,312</u>	<u>259,115</u>	<u>(367,300)</u>	<u>(807,500)</u>
IMPACT FEE-FIRE AVAILABLE FINANCING SOURCES	327,549	506,664	586,800	1,114,500
IMPACT FEE-FIRE FINANCING USES	<u>80,000</u>	<u>-</u>	<u>586,800</u>	<u>1,114,500</u>
IMPACT FEE-FIRE ENDING FUND BALANCE	<u>247,549</u>	<u>506,664</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21. The entire available fund balance of \$13,031 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
14540 491100 F/B UNRES UNDES	13,031	13,031	13,031	13,031
EROSION CONTROL BEGINNING FUND BALANCE	<u>13,031</u>	<u>13,031</u>	<u>13,031</u>	<u>13,031</u>
Revenue				
14540 640101 INTEREST ON CASH	-	-	-	-
EROSION CONTROL REVENUE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
14540 721403 ACCOUNTING/AUDIT SVC	-	-	-	-
14540 780100 APPROPRIATION FOR CONTINGENCY	-	-	13,031	13,031
EROSION CONTROL EXPENDITURES	<u>-</u>	<u>-</u>	<u>13,031</u>	<u>13,031</u>
EROSION CONTROL REV - EXPEND	<u>-</u>	<u>-</u>	<u>(13,031)</u>	<u>(13,031)</u>
EROSION CONTROL AVAILABLE FINANCING SOURCES	13,031	13,031	13,031	13,031
EROSION CONTROL FINANCING USES	<u>-</u>	<u>-</u>	<u>13,031</u>	<u>13,031</u>
EROSION CONTROL ENDING FUND BALANCE	<u>13,031</u>	<u>13,031</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

1502 GSA FEE REVENUE

This is a fee collected from assessed irrigated acres in the County GSAs in the Madera, Chowchilla and Delta Mendota Subbasins for complying with the (State's) Sustainable Groundwater Management Act.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
15020 491100 F/B UNRES UNDES	-			
GSA FEE REVENUE BEGINNING FUND BALANCE	-	-	-	-
Revenue				
15020 662903 GSA FEES REVENUE	-	-	-	2,400,000
TOTAL GSA FEES REVENUE	-	-	-	2,400,000
Expense				
15020 750100 OPERATING TRANSFERS OUT	-	-	-	2,240,000
15020 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	160,000
GSA FEE REVENUE EXPENDITURES	-	-	-	2,400,000
GSA FEES REVENUE REV - EXPEND	-	-	-	-
GSA FEES REVENUE AVAILABLE FINANCING SOURCES	-	-	-	2,400,000
GSA FEES REVENUE FINANCING USES	-	-	-	2,400,000
GSA FEES REVENUE ENDING FUND BALANCE	-	-	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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: 153

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 2020-21 is included herein.

		<u>ACTUAL 2017-18</u>	<u>ACTUAL 2018-19</u>	<u>BOARD APPROVED 2019-20</u>	<u>PROPOSED BUDGET 2020-21</u>
Fund Balance					
48900	461100 F/B RES ENCUMBRANCES	145	261	-	-
48900	491100 F/B UNRES UNDES	36,281	32,715	18,500	19,860
	CASCADEL WOODS BEGINNING FUND BALANCE	<u>36,426</u>	<u>32,976</u>	<u>18,500</u>	<u>19,860</u>
Revenue					
48900	640101 INTEREST ON CASH	417	296	250	285
48900	640103 INTEREST ON PROPERTY TAX COLL	15	19	-	-
48900	640302 BLDG/IMPROVEMENT RENTALS	-	-	-	-
48900	640303 OTHER RENTS/CONCESSIONS	-	-	-	-
48900	660204 SP ASMT - PARKS/LAND	14,650	15,050	14,000	14,500
48900	660210 SP ASMT - DELINQUENT ASMT	-	631	500	150
48900	673000 MISCELLANEOUS	47	-	-	-
	CASCADEL WOODS REVENUE	<u>15,129</u>	<u>15,996</u>	<u>14,750</u>	<u>14,935</u>
Expense					
48900	720300 COMMUNICATION SVCS	266	-	500	250
48900	720501 JANITORIAL	-	-	-	-
48900	720601 GENERAL INSURANCE	-	-	-	-
48900	720900 MTCE - BLDGS & IMPROVE	-	845	2,500	1,000
48900	720906 MTCE - ROADS	-	-	-	-
48900	720912 MTCE - PARKS	-	26,000	15,000	10,000
48900	721300 OFFICE EXPENSE	-	-	-	-
48900	721302 POSTAGE	-	-	225	250
48900	721306 EQPT < FA LIMIT	-	-	1,400	1,400
48900	721400 PROF & SPEC SVC	16,870	2,605	-	15,000

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
48900 721403 AUDIT/ACCTG SVCS	6	741	500	750
48900 721461 P&S - ENGINEERING SERVICES	-	-	500	500
48900 721602 RENT/LSE OTHER EQPT	-	234	250	250
48900 721800 SMALL TOOLS/INSTRUMENTS	-	-	-	-
48900 721900 SPECIAL DEPT EXP	-	-	-	-
48900 722005 REIMB EMPLOYEE CARS	-	-	-	-
48900 722101 GAS & ELECTRICITY	560	431	1,360	1,200
48900 722102 SWR & WTR CHARGES	878	-	1,360	1,000
48900 740200 BLDGS & IMPROVE	-	-	-	-
48900 780100 APPROPRIATION FOR CONTINGENCY	-	-	9,655	3,195
	<u>18,579</u>	<u>30,856</u>	<u>33,250</u>	<u>34,795</u>
CASCADEL WOODS EXPENDITURES	<u>18,579</u>	<u>30,856</u>	<u>33,250</u>	<u>34,795</u>
CASCADEL WOODS REV - EXPEND	<u>(3,450)</u>	<u>(14,860)</u>	<u>(18,500)</u>	<u>(19,860)</u>
	<u>51,555</u>	<u>48,972</u>	<u>33,250</u>	<u>34,795</u>
CASCADEL WOODS AVAILABLE FINANCING SOURCES	<u>51,555</u>	<u>48,972</u>	<u>33,250</u>	<u>34,795</u>
CASCADEL WOODS FINANCING USES	<u>18,579</u>	<u>30,856</u>	<u>33,250</u>	<u>34,795</u>
	<u>32,976</u>	<u>18,116</u>	<u>-</u>	<u>-</u>
CASCADEL WOODS ENDING FUND BALANCE	<u>32,976</u>	<u>18,116</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, appropriates \$265,000 for transfer to the General Fund, and provides for a \$272,840 appropriation for contingency.

	<u>ACTUAL 2017-18</u>	<u>ACTUAL 2018-19</u>	<u>PROPOSED BUDGET 2019-20</u>	<u>PROPOSED BUDGET 2020-21</u>
Fund Balance				
51000 491100 F/B UNRES UNDES	200,900	223,363	224,000	230,000
TABLE MNT ZONE B BEGINNING FUND BALANCE	<u>200,900</u>	<u>223,363</u>	<u>224,000</u>	<u>230,000</u>
Revenue				
51000 640101 INTEREST ON CASH	2,642	3,895	2,500	4,000
51000 660201 SP ASMT - RDS	21,000	21,000	21,000	21,000
51000 660203 SP ASMT - LIGHTS	2,440	2,440	2,440	2,440
51000 660221 SPEC ASMNT-FIRE SERVICES	239,625	241,779	205,000	290,000
51000 662723 SERVICES TO OTHER AGENCIES	-	-	-	-
TABLE MNT ZONE B REVENUE	<u>265,707</u>	<u>269,114</u>	<u>230,940</u>	<u>317,440</u>
Expense				
51000 720906 MTCE - ROADS	219	-	5,500	5,500
51000 720909 MTCE - ST LIGHTS	2,434	12,765	3,000	3,000
51000 721400 PROF & SPECIALIZED SERVICES	960	225	1,000	1,000
51000 721403 AUDIT/ACCTG SVCS	6	168	100	100
51000 750100 OP TRANS OUT - GEN FD	239,625	205,000	205,000	265,000
51000 780100 APPROPRIATION FOR CONTINGENCY	-	-	240,340	272,840
TABLE MNT ZONE B EXPENDITURES	<u>243,244</u>	<u>218,159</u>	<u>454,940</u>	<u>547,440</u>
TABLE MNT ZONE B REV - EXPEND	<u>22,463</u>	<u>50,955</u>	<u>(224,000)</u>	<u>(230,000)</u>
TABLE MNT ZONE B AVAILABLE FINANCING SOURCES	466,607	492,477	454,940	547,440
TABLE MNT ZONE B FINANCING USES	<u>243,244</u>	<u>218,159</u>	<u>454,940</u>	<u>547,440</u>
TABLE MNT ZONE B ENDING FUND BALANCE	<u>223,363</u>	<u>274,318</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 \$20,000 appropriation for refunds.

		ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance					
54100	482100 F/B UNRES DES BOND RES	8,416	8,416	-	-
54100	491100 F/B UNRES UNDES	12,722	12,990	21,495	22,119
CFD 93-1 RIO MESA BEGINNING FUND BALANCE		<u>21,137</u>	<u>21,406</u>	<u>21,495</u>	<u>22,119</u>
Revenue					
54100	640101 INTEREST ON CASH	268	378	291	335
54100	640103 INTEREST ON PROPERTY TAX	-	-	-	-
54100	660210 SP ASMT-DELINQUENT ASMT	-	-	-	-
CFD 93-1 RIO MESA REVENUE		<u>268</u>	<u>378</u>	<u>291</u>	<u>335</u>
Expense					
54100	721206 REFUND/OVERCHARGES	-	-	20,480	20,000
54100	721400 PROF & SPEC SVC	-	-	-	-
54100	721403 AUDIT/ACCTG SVCS	-	-	1,180	500
54100	780100 APPROPRIATION FOR CONTINGENCY	-	-	126	1,954
CFD 93-1 RIO MESA EXPENDITURES		<u>-</u>	<u>-</u>	<u>21,786</u>	<u>22,454</u>
CFD 93-1 RIO MESA REV - EXPEND		<u>268</u>	<u>378</u>	<u>(21,495)</u>	<u>(22,119)</u>
CFD 93-1 RIO MESA AVAILABLE FINANCING SOURCES		<u>21,406</u>	<u>21,784</u>	<u>21,786</u>	<u>22,454</u>
CFD 93-1 RIO MESA FINANCING USES		<u>-</u>	<u>-</u>	<u>21,786</u>	<u>22,454</u>
CFD 93-1 RIO MESA ENDING FUND BALANCE		<u>21,406</u>	<u>21,784</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 \$89,860 appropriation for refunds.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
54200 482100 F/B UNRES DES BOND RES	41,817	41,817		-
54200 491100 F/B UNRES UNDES	43,339	44,420	86,332	89,110
CFD 94-1 COMMUNITY COLLEGE BEGINNING FUND BALANCE	<u>85,156</u>	<u>86,237</u>	<u>86,332</u>	<u>89,110</u>
Revenue				
54200 640101 INTEREST ON CASH	1,081	1,524	1,145	1,250
54200 640103 INTEREST ON PROPERTY TAX	-	-	-	-
54200 660210 SP ASMT - DELINQUENT ASMT	-	-	-	-
CFD 94-1 COMMUNITY COLLEGE REVENUE	<u>1,081</u>	<u>1,524</u>	<u>1,145</u>	<u>1,250</u>
Expense				
54200 721206 REFUND/OVERCHARGES	-	-	86,977	89,860
54200 721400 PROF & SPEC SVC	-	-	-	-
54200 721403 AUDIT/ACCTG SVCS	-	-	500	500
54200 730200 BOND REDEMPTIONS	-	-	-	-
54200 730400 INTEREST ON BONDS	-	-	-	-
54200 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
CFD 94-1 COMMUNITY COLLEGE EXPENDITURES	<u>-</u>	<u>-</u>	<u>87,477</u>	<u>90,360</u>
CFD 94-1 COMMUNITY COLLEGE REV - EXPEND	<u>1,081</u>	<u>1,524</u>	<u>(86,332)</u>	<u>(89,110)</u>
CFD 94-1 COMMUNITY COLLEGE AVAILABLE FINANCING SRCS	86,237	87,761	87,477	90,360
CFD 94-1 COMMUNITY COLLEGE FINANCING USES	<u>-</u>	<u>-</u>	<u>87,477</u>	<u>90,360</u>
CFD 94-1 COMMUNITY COLLEGE ENDING FUND BALANCE	<u>86,237</u>	<u>87,761</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21 budget provides for appropriations to cover Treasurer-Tax Collector expenses of administering the funds and \$675,000 contribution to other agencies.

	<u>ACTUAL 2017-18</u>	<u>ACTUAL 2018-19</u>	<u>BOARD APPROVED 2019-20</u>	<u>PROPOSED BUDGET 2020-21</u>
Fund Balance				
54210 491100 F/B UNRES UNDES	20,532	64,075	60,050	57,600
IMPRV DISTRICT BEGINNING FUND BALANCE	<u>20,532</u>	<u>64,075</u>	<u>60,050</u>	<u>57,600</u>
Revenue				
54210 640101 INTEREST ON CASH	-	-	-	-
54210 660231 SPEC ASSESSMT - BUS IMPRV DST	1,030,518	903,745	640,100	675,000
54210 673800 PY CANCEL WARRANTS	-	54	-	-
IMPRV DISTRICT REVENUE	<u>1,030,518</u>	<u>903,800</u>	<u>640,100</u>	<u>675,000</u>
Expense				
54210 701000 TRUST EXPENDITURES	-	-	-	-
54210 721400 PROFESSIONAL & SPECIALIZED SERVICES	-	-	-	-
54210 731305 CONTRIBUTIONS/OTHER AGENCIES	986,975	959,922	640,100	675,000
54210 780100 APPROPRIATION FOR CONTINGENCY	-	-	60,050	57,600
IMPRV DISTRICT EXPENDITURES	<u>986,975</u>	<u>959,922</u>	<u>700,150</u>	<u>732,600</u>
IMPRV DISTRICT REV - EXPEND	<u>43,543</u>	<u>(56,123)</u>	<u>(60,050)</u>	<u>(57,600)</u>
IMPRV DISTRICT AVAILABLE FINANCING SOURCES	1,051,050	967,874	700,150	732,600
IMPRV DISTRICT FINANCING USES	<u>986,975</u>	<u>959,922</u>	<u>700,150</u>	<u>732,600</u>
IMPRV DISTRICT ENDING FUND BALANCE	<u>64,075</u>	<u>7,952</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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.

	<u>ACTUAL 2017-18</u>	<u>ACTUAL 2018-19</u>	<u>BOARD APPROVED 2019-20</u>	<u>PROPOSED BUDGET 2020-21</u>
Fund Balance				
55010 491100 F/B UNRES UNDES	(15,342)	(46,592)	3,408	-
BEGINNING FUND BALANCE	<u>(15,342)</u>	<u>(46,592)</u>	<u>3,408</u>	<u>-</u>
Revenue				
55010 657124 FED-USDA GWSS APHIS	27,252	28,661	200,000	200,000
AG COMM TRUST REVENUE	<u>27,252</u>	<u>28,661</u>	<u>200,000</u>	<u>200,000</u>
Expense				
55010 721400 PROFESSIONAL & SPECIALIZED SERVICES	32,342	23,571	200,000	
55010 780100 APPROPRIATIONS FOR CONTINGENCY	-	-	3,408	200,000
EXPENDITURES	<u>32,342</u>	<u>23,571</u>	<u>203,408</u>	<u>200,000</u>
AG COMM TRUST REV - EXPEND	<u>(5,090)</u>	<u>5,090</u>	<u>(3,408)</u>	<u>-</u>
AVAILABLE FINANCING SOURCES	11,910	(17,931)	203,408	200,000
FINANCING USES	<u>32,342</u>	<u>23,571</u>	<u>203,408</u>	<u>200,000</u>
AG COMM TRUST ENDING FUND BALANCE	<u>(20,432)</u>	<u>(41,502)</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/21

5725 COUNTY DNA ID FUND DOC

The County collects fees under Prop 69 to defray costs of DNA testing. For fiscal year 2020-21, \$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 \$190,832 is appropriated for contingency.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
57250 491100 F/B UNRES UNDES	446,165	274,783	215,905	258,332
BEGINNING FUND BALANCE	<u>446,165</u>	<u>274,783</u>	<u>215,905</u>	<u>258,332</u>
Revenue				
57250 601000 TRUST REVENUE	-	-	-	-
57250 630101 CO SHARE STATE FINES	7,871	12,080	7,500	-
57250 630405 PROP 69 DNA TEST	36,341	40,945	30,000	30,000
57250 640101 INTEREST ON CASH	5,892	5,538	4,000	4,000
DNA ID FUND-DOC REVENUE	<u>50,104</u>	<u>58,563</u>	<u>41,500</u>	<u>34,000</u>
Expense				
57250 730000 OTHER CHARGES	1,471	1,447	1,500	1,500
57250 750100 OP TRANS OUT - GEN FD	220,015	100,000	100,000	100,000
57250 780100 APPROPRIATION FOR CONTINGENCY	-	-	155,905	190,832
DNA ID FUND-DOC EXPENDITURES	<u>221,486</u>	<u>101,447</u>	<u>257,405</u>	<u>292,332</u>
DNA ID FUND-DOC REV - EXPEND	<u>(171,382)</u>	<u>(42,884)</u>	<u>(215,905)</u>	<u>(258,332)</u>
AVAILABLE FINANCING SOURCES	496,269	333,346	257,405	292,332
FINANCING USES	<u>221,486</u>	<u>101,447</u>	<u>257,405</u>	<u>292,332</u>
ENDING FUND BALANCE	<u>274,783</u>	<u>231,899</u>	<u>-</u>	<u>-</u>

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

5861 HCD-HOUSING REHABILITATION GRANT

Health & Safety Code Section 50825 requires all income generated from use of CDBG funds be used for housing rehabilitation/development projects. The County may retain a portion of the loan repayments to cover administrative costs. For fiscal year 2020-21, the entire available fund balance of \$700,000 is appropriated for use.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
58610 491100 F/B UNRES UNDES	-	-	373	374
RLF-HOMEBUYER ASSIST BEGINNING FUND BALANCE	-	-	373	374
Revenue				
58610 640101 INTEREST ON CASH	-	-	1,200	1,500
58610 655900 FED-CDBG Grant Revenue	-	-	700,000	700,000
GRANT REVENUE	-	-	701,200	701,500
Expense				
58610 731400 Interfund Expense	-	-	701,573	701,874
GRANT EXPENDITURES	-	-	701,573	701,874
GRANT REV - EXPEND	-	-	(373)	(374)
AVAILABLE FINANCING SOURCES	-	-	701,573	701,874
FINANCING USES	-	-	701,573	701,874
ENDING FUND BALANCE	-	-	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 fiscal year 2020-21, \$240,000 is recommended for transfer to the Department of Public Health general fund for costs associated for these activities. The remaining projected balance of \$50,000 is appropriated for contingencies.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
491100 F/B UNRES UNDES	23,654	138,739	125,104	136,800
BEGINNING FUND BALANCE	<u>23,654</u>	<u>138,739</u>	<u>125,104</u>	<u>136,800</u>
Revenue				
601000 TRUST REVENUE	-	-	-	-
640101 INTEREST ON CASH	1,173	3,215	2,000	3,200
652110 ST - HEALTH TOBACCO EDUC	150,000	150,000	150,000	150,000
HEALTH 6031 REVENUE	<u>151,173</u>	<u>153,215</u>	<u>152,000</u>	<u>153,200</u>
Expenses				
701000 TRUST EXPENDITURES	-	-	-	-
750100 OPERATING TRANSFERS OUT	36,088	138,124	185,000	240,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	92,104	50,000
HEALTH 6031 EXPENDITURES	<u>36,088</u>	<u>138,124</u>	<u>277,104</u>	<u>290,000</u>
HEALTH 6031 REV - EXPEND	<u>115,085</u>	<u>15,092</u>	<u>(125,104)</u>	<u>(136,800)</u>
AVAILABLE FINANCING SOURCES	174,827	291,955	277,104	290,000
FINANCING USES	36,088	138,124	277,104	290,000
HEALTH TOBACCO ENDING FUND BALANCE	<u>138,739</u>	<u>153,831</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 fiscal year 2020-21, \$183,000 is recommended for transfer to the Department of Public Health general fund for costs associated for these activities.

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Fund Balance				
491100 F/B UNRES UNDES	-	53,941	1,468	17,900
BEGINNING FUND BALANCE	-	53,941	1,468	17,900
Revenue				
601000 TRUST REVENUE	-	-	-	-
640101 INTEREST ON CASH	472	2,209	500	100
652110 ST - HEALTH TOBACCO EDUC	219,105	152,415	150,000	165,000
HEALTH 6031 REVENUE	219,577	154,624	150,500	165,100
Expenses				
701000 TRUST EXPENDITURES	-	-	-	-
750100 OPERATING TRANSFERS OUT	165,635	205,885	150,000	183,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	1,968	-
HEALTH 6031 EXPENDITURES	165,635	205,885	151,968	183,000
HEALTH 6031 REV - EXPEND	53,941	(51,261)	(1,468)	(17,900)
AVAILABLE FINANCING SOURCES	219,577	208,565	151,968	183,000
FINANCING USES	165,635	205,885	151,968	183,000
HEALTH TOBACCO ENDING FUND BALANCE	53,941	2,680	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, \$100,000 is appropriated in this fund for Transfer to the General Fund.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2017-18	2018-19	2019-20	2020-21
61322 COMMUNITY CORRECTIONS PROGRAM					
Fund Balance					
61322	491100 F/B UNRES UNDES	310,832	392,103	348,132	323,536
	COMMUNITY CORRECTIONS BEGINNING FUND BALANCE	<u>310,832</u>	<u>392,103</u>	<u>348,132</u>	<u>323,536</u>
Revenue					
61320	601100 CONTRA TRUST REVENUE				
61320	640101 INTEREST ON CASH	4,688	(31,709)	5,000	5,100
61322	652129 STATE-REALIGNMENT	100,000	7,461	-	
61322	654000 STATE - OTHER	-	10,000	100,000	100,000
	COMMUNITY CORRECTIONS PROGRAM REVENUE	<u>104,688</u>	<u>(14,248)</u>	<u>105,000</u>	<u>105,100</u>
Expense					
61322	721900 SPECIAL DEPT EXP	81	-	-	
61322	750100 OP TRANS OUT - GEN FD	55,047	55,927	100,000	100,000
61322	780100 APPROPRIATION FOR CONTINGENCY	-	-	353,132	328,636
	COMMUNITY CORRECTIONS PROGRAM EXPENDITURES	<u>55,047</u>	<u>55,927</u>	<u>453,132</u>	<u>428,636</u>
	COMMUNITY CORRECTIONS PROGRAM REV - EXPEND	<u>49,642</u>	<u>(70,175)</u>	<u>(348,132)</u>	<u>(323,536)</u>
	COMM. CORR. PROG. AVAILABLE FINANCING SOURCES	415,521	377,855	453,132	428,636
	COMMUNITY CORRECTIONS PROGRAM FINANCING USES	<u>55,047</u>	<u>55,927</u>	<u>453,132</u>	<u>428,636</u>
	COMMUNITY CORRECTIONS PROGRAM ENDING FUND BALANCE	<u>360,474</u>	<u>321,928</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
COUNTY LOCAL REVENUE FUND					
Fund Balance (Beginning)					
61330	FUND BALANCE	-	-	-	-
61331	FUND BALANCE	198,381	269,159	406,561	419,256
61333	FUND BALANCE	495,793	582,095	668,396	732,758
61334	FUND BALANCE	422,284	350,428	350,428	506,804
61338	FUND BALANCE	753,421	1,187,409	1,193,215	2,175,505
COUNTY LOCAL REVENUE FUND BALANCE		<u>1,869,879</u>	<u>2,389,091</u>	<u>2,618,600</u>	<u>3,834,323</u>
61331 TRIAL COURT SECURITY					
Revenue					
61331	652129 STATE REALIGNMENT	1,515,402	1,590,098	1,440,000	1,440,000
TRIAL COURT SECURITY REVENUE		<u>1,515,402</u>	<u>1,590,098</u>	<u>1,440,000</u>	<u>1,440,000</u>
Expense					
61331	750100 OP TRANS OUT - GEN FD	1,444,624	1,440,000	1,800,000	1,800,000
61331	780100 APPROPRIATION FOR CONTINGENCY	-	-	46,561	59,256
TRIAL COURT SECURITY EXPENDITURES		<u>1,444,624</u>	<u>1,440,000</u>	<u>1,846,561</u>	<u>1,859,256</u>
TRIAL COURT SECURITY REV - EXPENDITURES		<u>70,778</u>	<u>150,098</u>	<u>(406,561)</u>	<u>(419,256)</u>
61333 DA/PUBLIC DEFENDER					
Revenue					
61333	652129 STATE REALIGNMENT	171,302	195,163	160,000	165,000
DA/PUBLIC DEFENDER REVENUE		<u>171,302</u>	<u>195,163</u>	<u>160,000</u>	<u>165,000</u>

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
Expense				
61333 750100 OP TRANS OUT - GEN FD	85,000	45,000	400,000	400,000
61333 780100 APPROPRIATION FOR CONTINGENCY	-	-	428,396	497,758
DA/PUBLIC DEFENDER EXPENDITURES	85,000	45,000	828,396	897,758
DA/PUBLIC DEFENDER LIAB REV - EXPENDITURES	86,302	150,163	(668,396)	(732,758)
61334 JUVENILE JUSTICE				
Revenue				
61334 652129 STATE REALIGNMENT	740,195	797,068	740,195	675,830
JUVENILE JUSTICE REVENUE	740,195	797,068	740,195	675,830
Expense				
61334 750100 OP TRANS OUT - GEN FD	812,051	640,692	723,859	725,000
61334 780100 APPROPRIATION FOR CONTINGENCY	-	-	366,764	457,634
JUVENILE JUSTICE EXPENDITURES	812,051	640,692	1,090,623	1,182,634
JUVENILE JUSTICE REV - EXPENDITURES	(71,856)	156,376	(350,428)	(506,804)
61338 LOCAL LAW ENFORCEMENT SERVICES				
Revenue				
61338 652507 STATE TANF GRANT - PROBATION	905,538	1,082,572	900,000	1,150,000
61338 654044 ST - SLESF - DA	60,885	65,321	60,000	70,000
61338 654045 ST - SLESF - JAIL	60,885	65,321	60,000	70,000
61338 654046 ST - SLESF - SHERIFF	433,068	464,276	420,000	485,000
61338 654057 STATE RURAL CRIME PREVENTION TASK FORCE	164,650	164,650	170,000	170,000
61338 654068 ST - SLESF JUV JUSTICE	591,117	634,186	570,000	655,000
61338 654080 ST - RURAL/SMALL COUNTIES LAW ENFORCEMENT	500,000	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	113,716	124,054	124,054	124,054
LOCAL LAW ENFORCEMENT SERVICES REVENUE	3,018,543.87	3,289,064.52	3,012,738	3,432,738
Expense				
61338 731303 CONTRIBUTION TO CITIES	280,267	298,683	280,500	315,500
61338 750100 OP TRANS OUT - GEN FD	2,304,288	2,002,284	2,732,238	2,732,238
61338 780100 APPROPRIATION FOR CONTINGENCY	-	-	1,193,215	2,560,505
LOCAL LAW ENFORCEMENT SERVICES EXPENDITURES	2,584,555	2,300,968	4,205,953	5,608,243

	ACTUAL 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	PROPOSED BUDGET 2020-21
LOCAL LAW ENFORCEMENT SERVICES REV - EXPENDITURES	<u>433,988.94</u>	<u>988,096.99</u>	<u>(1,193,215)</u>	<u>(2,175,505)</u>
COUNTY LOCAL REVENUE FUND				
AVAILABLE FINANCING SOURCES	7,315,321	8,260,485	7,971,533	9,547,891
FINANCING USES	<u>4,926,230</u>	<u>4,426,659</u>	<u>7,971,533</u>	<u>9,547,891</u>
COUNTY LOCAL REVENUE FUND BALANCE	<u>2,389,092</u>	<u>3,833,825</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE FUND
FISCAL YEAR ENDING 06/30/21

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 2017-18</u>	<u>ACTUAL 2018-19</u>	<u>BOARD APPROVED 2019-20</u>	<u>PROPOSED BUDGET 2020-21</u>
COUNTY LOCAL REVENUE FUND					
Fund Balance (Beginning)					
61340	FUND BALANCE (was 61335)	641,837	-	337,745	365,371
	COUNTY LOCAL REVENUE FUND BALANCE	<u>641,837</u>	<u>-</u>	<u>337,745</u>	<u>365,371</u>
61340 HEALTH AND HUMAN SERVICES (WAS 61335)					
Revenue					
61340	652129 STATE REALIGNMENT	<u>7,727,143</u>	<u>7,956,454</u>	<u>8,218,178</u>	<u>6,133,705</u>
	HEALTH AND HUMAN SERVICES REVENUE	<u>7,727,143</u>	<u>7,956,454</u>	<u>8,218,178</u>	<u>6,133,705</u>
Expense					
61340	750100 OP TRANS OUT - GEN FD	8,368,980	7,591,083	8,451,245	5,935,464
61340	780100 APPROPRIATION FOR CONTINGENCY	-	365,371	104,678	563,612
	HEALTH AND HUMAN SERVICES EXPENDITURES	<u>8,368,980</u>	<u>7,956,454</u>	<u>8,555,923</u>	<u>6,499,076</u>
	HEALTH AND HUMAN SERVICES REV - EXPENDITURES	<u>(641,837)</u>	<u>-</u>	<u>(337,745)</u>	<u>(365,371)</u>
COUNTY LOCAL REVENUE FUND					
	AVAILABLE FINANCING SOURCES	8,368,981	7,956,454	8,555,923	6,499,076
	FINANCING USES	<u>8,368,980</u>	<u>7,956,454</u>	<u>8,555,923</u>	<u>6,499,076</u>
	COUNTY LOCAL REVENUE FUND BALANCE	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2021

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 2020-21, the funds receive realignment revenues to fund operations of the Behavioral Health Department

	<u>ACTUAL 2017-18</u>	<u>ACTUAL 2018-19</u>	<u>BOARD APPROVED 2019-20</u>	<u>PROPOSED BUDGET 2020-21</u>
Fund Balance				
61350				
FUND BALANCE (was 61337)	2,626,011	2,623,903	2,542,225	6,322,225
	<u>2,626,011</u>	<u>2,623,903</u>	<u>2,542,225</u>	<u>6,322,225</u>
COUNTY LOCAL REVENUE FUND BALANCE				
	<u>2,626,011</u>	<u>2,623,903</u>	<u>2,542,225</u>	<u>6,322,225</u>
Revenue				
61350				
640101 INTEREST ON CASH				
61350				
652129 STATE RELIGNMENT	4,369,337	3,600,000	3,780,000	4,309,754
61350				
680200 OPERATING TRANSFER IN				
	<u>4,369,337</u>	<u>3,600,000</u>	<u>3,780,000</u>	<u>4,309,754</u>
BEHAVIORAL HEALTH REVENUE				
	<u>4,369,337</u>	<u>3,600,000</u>	<u>3,780,000</u>	<u>4,309,754</u>
Expense				
61350				
750100 OPERATING TRANSFERS OUT	3,405,584	4,088,248	4,193,945	6,018,124
61350				
780100 APPROPRIATION FOR CONTINGENCY	-	2,135,655	2,128,280	4,613,855
	<u>3,405,584</u>	<u>6,223,903</u>	<u>6,322,225</u>	<u>10,631,979</u>
BEHAVIORAL HEALTH EXPENDITURES				
	<u>3,405,584</u>	<u>6,223,903</u>	<u>6,322,225</u>	<u>10,631,979</u>
BEHAVIORAL HEALTH REV - EXPENDITURES				
	<u>963,753</u>	<u>(2,623,903)</u>	<u>(2,542,225)</u>	<u>(6,322,225)</u>
COUNTY LOCAL REVENUE FUND				
AVAILABLE FINANCING SOURCES	6,995,348	6,223,903	6,322,225	10,631,979
FINANCING USES	<u>3,405,584</u>	<u>6,223,903</u>	<u>6,322,225</u>	<u>10,631,979</u>
COUNTY LOCAL REVENUE FUND BALANCE	<u>3,589,764</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE FUND
FISCAL YEAR ENDING 06/30/2021

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.

		<u>ACTUAL 2017-18</u>	<u>ACTUAL 2018-19</u>	<u>BOARD APPROVED 2019-20</u>	<u>PROPOSED BUDGET 2020-21</u>
Fund Balance					
67210	461100 F/B RES ENCUMBRANCES	-	-	-	-
67210	491100 F/B UNRES UNDES	176,412		-	-
	BEGINNING FUND BALANCE	<u>176,412</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue					
67210	655102 FOSTER CARE - FEDERAL	-	-	-	-
67210	680200 OPERATING TRANSFERS IN	-	-	-	-
	WRAPAROUND PROGRAM FUND REVENUE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense					
67210	721400 PROFESSIONAL & SPECIALIZED SERVICES	-	-	-	-
67210	730104 FOSTER CARE - WRAP	-	-	-	-
67210	750100 OP TRANS OUT - GEN FD	176,412			
67210	780100 APPROPRIATIONS FOR CONTINGENCY	-	-	-	-
	WRAPAROUND PROGRAM EXPENDITURES	<u>176,412</u>	<u>-</u>	<u>-</u>	<u>-</u>
	WRAPAROUND PROGRAM REV - EXPEND	<u>(176,412)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	AVAILABLE FINANCING SOURCES	<u>176,412</u>	<u>-</u>	<u>-</u>	<u>-</u>
	FINANCING USES	<u>176,412</u>	<u>-</u>	<u>-</u>	<u>-</u>
	WRAPAROUND PROGRAM ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE FUND
FISCAL YEAR ENDING 06/30/21

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 2020-21, \$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 2017-18	ACTUAL 2018-19	BOARD APPROVED 2019-20	CAO BASELINE 2020-21
Fund Balance				
68210 491100 F/B UNRES UNDES	873,935	1,624,767	1,037,511	963,635
BEGINNING FUND BALANCE	<u>873,935</u>	<u>1,624,767</u>	<u>1,037,511</u>	<u>963,635</u>
Revenue				
68210 601000 TRUST REVENUE	1,308,815	484,085	-	-
TAX COLLECTOR DELINQUENT TAX SALES REVENUE	<u>1,308,815</u>	<u>484,085</u>	<u>-</u>	<u>-</u>
Expense				
68210 701000 TRUST EXPENDITURES	483,927	724,361	-	-
68210 750100 OP TRANS OUT - GEN FD			100,000	100,000
68210 780100 APPROPRIATION FOR CONTINGENCY	-	-	937,511	863,635
TAX COLLECTOR DELINQUENT TAX SALES EXPENDITURES	<u>483,927</u>	<u>724,361</u>	<u>1,037,511</u>	<u>963,635</u>
TAX COLLECTOR DELINQUENT TAX SALES REV - EXPENDITURES	<u>824,888</u>	<u>(240,276)</u>	<u>(1,037,511)</u>	<u>(963,635)</u>
AVAILABLE FINANCING SOURCES	2,182,750	2,108,853	1,037,511	963,635
FINANCING USES	<u>483,927</u>	<u>724,361</u>	<u>1,037,511</u>	<u>963,635</u>
TAX COLLECTOR DELINQUENT TAX SALES ENDING FUND BALANCE	<u>1,698,824</u>	<u>1,384,492</u>	<u>-</u>	<u>-</u>