

RECOMMENDED PROPOSED BUDGET

for the

FISCAL YEAR ENDING JUNE 30, 2023



Recommended by County Administrative Office

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COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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). This fund was closed in Fiscal Year 2021-22.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2019-20	2020-21	2021-22	2022-23
Fund Balance					
10200	491100 F/B UNRES UNDES	948	948	948	-
	LITIGATION SETTLEMENT BEGINNING FUND BALANCE	948	948	948	-
Revenue					
10200	640101 INTEREST ON CASH	-	-	51	-
	LITIGATION SETTLEMENT REVENUE	-	-	51	-
Expense					
10200	750100 OPERATING TRANSFERS OUT	-	-	999	-
10200	780100 APPROPRIATION FOR CONTINGENCY	-	948	-	-
	LITIGATION SETTLEMENT EXPENDITURES	-	948	999	-
	LITIGATION SETTLEMENT REV - EXPEND	-	(948)	(948)	-
	LITIGATION SETTLEMENT AVAILABLE FINANCING SOURCES	948	948	999	-
	LITIGATION SETTLEMENT FINANCING USES	-	948	999	-
	LITIGATION SETTLEMENT ENDING FUND BALANCE	948	-	-	-

COUNTY OF MADERA
INTERNAL SERVICE FUND
FISCAL YEAR ENDING 06/30/2023

0107 SELF-INSURANCE INTERNAL SERVICE FUND

The 2022-23 budgets appropriate funds for general liability, workers compensation, dental liability, and vision liability insurance programs, as recommended by the County Administrative Office.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
10700 431200 RETAINED EARNINGS	75,265	75,265	-	
10701 431201 RETAINED EARNINGS	375,824	236,680	240,700	125,000
10702 431202 RETAINED EARNINGS	7,680,069	8,635,275	8,700,275	8,952,000
10703 431203 RETAINED EARNINGS	403,539	394,086	405,500	410,000
10704 431204 RETAINED EARNINGS	376,798	413,496	420,500	435,000
	<u>8,911,494</u>	<u>9,754,802</u>	<u>9,766,975</u>	<u>9,922,000</u>
INT SVC FUND RETAINED EARNINGS				
Revenue				
10700 640101 INTEREST ON CASH	151,589	35,770	-	25,325
	<u>151,589</u>	<u>35,770</u>	<u>-</u>	<u>25,325</u>
SELF-INSURANCE - GENERAL LIABILITY				
Revenue				
10701 640101 INTEREST ON CASH	8,375	82	5,000	10,000
10701 662800 INTERFUND REVENUE	2,222,848	2,416,479	3,588,000	4,650,000
10701 673903 MISC REIMBURSEMENT & REFUNDS	312,011	90,455	400,000	700,000
	<u>2,543,234</u>	<u>2,507,016</u>	<u>3,993,000</u>	<u>5,360,000</u>
SELF-INSURANCE - GENERAL LIABILITY REVENUE				
Expenses				
10701 720604 LIABILITY INS	1,501,980	2,252,418	2,600,000	3,170,000
10701 721400 PROF & SPEC SVC	492,050	454,088	62,550	77,250
10701 721433 OUTSIDE ATTY'S/OTHER EXPERTS	192,186	14,735	600,000	900,000
10701 730700 JUDGMENTS & DAMAGES	496,162	332,713	900,000	1,300,000
10701 780100 APPROPRIATION FOR CONTINGENCY	-	-	71,150	37,750
	<u>2,682,378</u>	<u>3,053,954</u>	<u>4,233,700</u>	<u>5,485,000</u>
SELF-INSURANCE - GENERAL LIABILITY EXPENSES				
SELF-INSURANCE - GENERAL LIABILITY REV - EXPENSES	<u>(139,144)</u>	<u>(546,937)</u>	<u>(240,700)</u>	<u>(125,000)</u>
SELF-INSURANCE - WORKERS COMP LIAB				
Revenue				

	ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
	2019-20	2020-21	2021-22	2022-23
10702 640101 INTEREST ON CASH	130,822	32,592	100,000	50,000
10702 662800 INTERFUND REVENUE	4,241,110	3,585,231	3,100,000	4,000,000
10702 673903 MISC REIMBURSEMENT & REFUNDS	1,338,678	618,816	950,000	600,000
10702 680200 OPERATING TRANSFERS IN	-	17,734	-	-
SELF-INSURANCE - WORKERS COMP LIAB REVENUE	5,710,610	4,254,372	4,150,000	4,650,000
<u>Expenses</u>				
10702 720603 WKRS COMP INS	894,861	798,196	1,150,000	1,450,000
10702 720900 MTCE - BLDG & IMPROVEMENTS	-	28,917	-	-
10702 721000 MED/DENT/LAB SPLY	1,122	1,205	1,800	1,800
10702 721200 MISC EXPENSE	1,188	-	-	-
10702 721400 PROF & SPEC SVC	397,879	446,200	150,000	150,000
10702 721403 AUDIT/ACCTG SVCS	214,661	225,645	412,000	440,000
10702 730700 JUDGMENTS & DAMAGES	2,985,669	2,001,110	2,500,000	2,500,000
10702 750100 OP TRANS OUT - GEN FD	216,609	249,517	150,000	150,000
10702 780100 APPROPRIATION FOR CONTINGENCY	-	-	8,486,475	8,910,200
SELF-INSUR/ WORKERS COMP LIAB EXPENDITURES	4,711,990	3,750,789	12,850,275	13,602,000
SELF-INSUR/ NS WORKERS COMP LIAB REV - EXPEND	998,620	503,583	(8,700,275)	(8,952,000)
SELF-INSURANCE - DENTAL LIABILITY				
<u>Revenue</u>				
10703 640101 INTEREST ON CASH	5,983	1,466	5,000	5,000
10703 662729 EMPL/RETIREE INS PREMIUMS	19,634	22,289	25,000	22,000
10703 662800 INTERFUND REVENUE	857,603	878,454	750,000	830,000
SELF-INSURANCE - DENTAL LIABILITY REVENUE	883,220	902,208	780,000	857,000
<u>Expenses</u>				
10703 720601 GENERAL INSURANCE	275,156	264,885	250,000	275,000
10703 721400 PROF & SPEC SVC	617,516	689,879	650,000	625,000
10703 780100 APPROPRIATION FOR CONTINGENCY	-	-	285,500	367,000
SELF-INSURANCE - DENTAL LIABILITY EXPENDITURES	892,673	954,764	1,185,500	1,267,000
SELF-INSUR/ DENTAL LIABILITY REV - EXPEND	(9,452)	(52,556)	(405,500)	(410,000)
SELF-INSURANCE - VISION LIABILITY				
<u>Revenue</u>				
10704 640101 INTEREST ON CASH	6,408	1,630	5,000	5,000
10704 662729 EMPL/RETIREE INS PREMIUMS	4,169	4,179	5,000	5,000

	ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
	2019-20	2020-21	2021-22	2022-23
10704 662800 INTERFUND REVENUE	148,183	150,875	130,000	145,000
SELF-INSUR/VISION LIABILITY REVENUE	158,759	156,684	140,000	155,000
<u>Expenses</u>				
10704 721400 PROF & SPEC SVC	122,061	150,155	200,000	150,000
10704 780100 APPROPRIATION FOR CONTINGENCY	-	-	360,500	440,000
SELF-INSURANCE - VISION LIABILITY EXPENDITURES	122,061	150,155	560,500	590,000
SELF-INSURANCE - VISION LIABILITY REV - EXPEND	36,699	6,529	(420,500)	(435,000)
SELF-INSURANCE - INTERNAL SVC FD AVAILABLE FINANCING SOURCES			18,829,975	20,944,000
SELF-INSURANCE - INTERNAL SVC FD FINANCING USES	8,409,101	7,909,661	18,829,975	20,944,000
Fund Balance				
10701 431201 RETAINED EARNINGS	236,680	(310,258)	-	-
10702 431202 RETAINED EARNINGS	8,678,689	9,138,858	-	-
10703 431203 RETAINED EARNINGS	394,086	341,531	-	-
10704 431204 RETAINED EARNINGS	413,496	420,026	-	-
CAPITAL INTERNAL SVC FD ENDING RETAINED EARNINGS	9,722,951	9,590,157	-	-

COUNTY OF MADERA
 ENTERPRISE FUND
 FISCAL YEAR ENDING 06/30/2023

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 2022-23, the entire available fund balance of \$3,295,058 is appropriated in Operating Transfers Out-Fairmead New LFSC.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2019-20	2020-21	2021-22	2022-23
0109 FAIRMEAD OLD LANDFILL SITE CLOSURE					
Fund Balance					
10900	491100 F/B UNRES UNDES	3,202,553	3,260,388	3,270,982	3,285,008
	OLD LF SITE CLOSURE BEGINNING FUND BALANCE	<u>3,202,553</u>	<u>3,260,388</u>	<u>3,270,982</u>	<u>3,285,008</u>
Revenue					
10900	640101 INTEREST ON CASH	57,834	14,591	-	10,050
	AD OLD LF SITE CLOSURE REVENUE	<u>57,834</u>	<u>14,591</u>	<u>-</u>	<u>10,050</u>
Expense					
10900	750114 OP TRANS OUT-FRMD NEW LFSC	-	-	3,270,982	3,295,058
10900	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	OLD LF SITE CLOSURE EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	OLD LF SITE CLOSURE REV - EXPENSE	<u>57,834</u>	<u>14,591</u>	<u>-</u>	<u>10,050</u>
	OLD LF SITE CLOSURE AVAILABLE FINANCING SOURCES	<u>3,260,388</u>	<u>3,274,978</u>	<u>3,270,982</u>	<u>3,295,058</u>
	OLD LF SITE CLOSURE FINANCING USES	<u>3,260,388</u>	<u>3,274,978</u>	<u>3,270,982</u>	<u>3,295,058</u>
	OLD LF SITE CLOSURE ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
ENTERPRISE FUND
FISCAL YEAR ENDING 06/30/2023

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 2022-23, the entire available fund balance of \$4,370,745 is appropriated for contingency.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2019-20	2020-21	2021-22	2022-23
FAIRMEAD NEW LANDFILL SITE CLOSURE					
Fund Balance					
11000	491100 F/B UNRES UNDES	3,436,748	3,623,925	3,638,725	3,860,545
	NEW LF SITE CLOSURE BEGINNING FUND BALANCE	<u>3,436,748</u>	<u>3,623,925</u>	<u>3,638,725</u>	<u>3,860,545</u>
NEW LF SITE CLOSURE					
Revenue					
11000	640101 INTEREST ON CASH	62,177	33,596	16,775	10,200
11000	662100 SANITATION/LANDFILL CHARGES FOR SERVICES	-	3,024	-	-
11000	670000 INTRAFUND REVENUE	-	200,000	-	500,000
11000	680230 OP TRANS IN - FAIRMEAD LINER FD	125,000	-	3,470,982	-
	NEW LF SITE CLOSURE REVENUE	<u>187,177</u>	<u>236,620</u>	<u>3,487,757</u>	<u>510,200</u>
Expense					
11000	780100 APPROPRIATION FOR CONTINGENCY	-	-	7,126,482	4,370,745
	NEW LF SITE CLOSURE EXPENSES	<u>-</u>	<u>-</u>	<u>7,126,482</u>	<u>4,370,745</u>
	NEW LF SITE CLOSURE REV - EXPENSE	<u>187,177</u>	<u>236,620</u>	<u>(3,638,725)</u>	<u>(3,860,545)</u>
	NEW LF SITE CLOSURE AVAILABLE FINANCING SOURCES	3,623,925	3,860,545	7,126,482	4,370,745
	NEW LF SITE CLOSURE FINANCING USES	<u>-</u>	<u>-</u>	<u>7,126,482</u>	<u>4,370,745</u>
	NEW LF SITE CLOSURE ENDING FUND BALANCE	<u>3,623,925</u>	<u>3,860,545</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

0116 COUNTY-WIDE ROAD IMPACT FEES

The County collects a road impact fee from builders and developers. For 2022-23, \$4,700,695 is carried forward from previous fiscal years and is appropriated for projects within the Road Impact fee program.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
11600 491100 F/B UNRES UNDES	5,971,740	6,011,591	2,398,217	4,700,695
ROAD IMPACT BEGINNING FUND BALANCE	<u>5,971,740</u>	<u>6,011,591</u>	<u>2,398,217</u>	<u>4,700,695</u>
Revenue				
11600 640101 INTEREST ON CASH	107,841	20,164	35,096	11,000
11600 661705 ROAD IMPACT FEES	1,265,580	1,937,654	1,375,872	1,822,605
11600 662700 OTHER CHGS FOR SERVICES	-	13,680	-	-
ROAD IMPACT FEE REVENUE	<u>1,373,421</u>	<u>1,971,498</u>	<u>1,410,968</u>	<u>1,833,605</u>
Expense				
11600 721400 PROFESSIONAL & SPECIALIZED SERVICES	1,333,570	666,890	3,783,828	6,534,300
11600 731400 INTERFUND EXPENSES	-	-	25,357	5,553
11600 770100 INTRAFUND TRANSFER	-	4,356,155	-	-
11600 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
ROAD IMPACT FEE EXPENDITURES	<u>1,333,570</u>	<u>5,023,045</u>	<u>3,809,185</u>	<u>6,539,853</u>
ROAD IMPACT FEE REV - EXPEND	<u>39,851</u>	<u>(3,051,547)</u>	<u>(2,398,217)</u>	<u>(4,706,248)</u>
ROAD IMPACT AVAILABLE FINANCING SOURCES	7,345,161	7,983,089	3,809,185	6,534,300
ROAD IMPACT FINANCING USES	<u>1,333,570</u>	<u>5,023,045</u>	<u>3,809,185</u>	<u>6,539,853</u>
ROAD IMPACT ENDING FUND BALANCE	<u>6,011,591</u>	<u>2,960,044</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, the entire available fund balance of \$34,726 is appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
11700 491100 F/B UNRES UNDES	33,709	34,317	34,550	34,576
41 FINANCE PROGRAM BEGINNING FUND BALANCE	<u>33,709</u>	<u>34,317</u>	<u>34,550</u>	<u>34,576</u>
Revenue				
11700 640101 INTEREST ON CASH	609	154	450	150
41 FINANCE PROGRAM REVENUE	<u>609</u>	<u>154</u>	<u>450</u>	<u>150</u>
Expense				
11700 780100 APPROPRIATION FOR CONTINGENCY	-	-	35,000	34,726
41 FINANCE PROGRAM EXPENDITURES	-	-	35,000	34,726
41 FINANCE PROGRAM REV - EXPEND	<u>609</u>	<u>154</u>	<u>(34,550)</u>	<u>(34,576)</u>
41 FINANCE PROGRAM AVAILABLE FINANCING SOURCES	34,317	34,471	35,000	34,726
41 FINANCE PROGRAM FINANCING USES	<u>-</u>	<u>-</u>	<u>35,000</u>	<u>34,726</u>
ST RTE 41 FINANCE PROGRAM ENDING FUND BALANCE	<u>34,317</u>	<u>34,471</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance					
12000	491100 F/B UNRES UNDES	477,246	178,017	149,397	140,124
	BEGINNING FUND BALANCE	477,246	178,017	149,397	140,124
Revenue					
12000	610100 CUR SEC PROP TAX	178,325	199,788	220,450	231,089
12000	610200 CUR UNSECURED PROP TAX	7,046	7,944	12,900	7,300
12000	610300 PRIOR SECURED PROP TAX	(37)	(89)	-	-
12000	610400 PRIOR UNSECURED PROP TAX	103	238	-	-
12000	610600 CUR SUPPLEMENTAL PROP TAX	4,022	1,121	1,930	1,890
12000	610700 PRIOR SUPPLEMENTAL PROP TAX	(5)	7	-	-
12000	610904 TIMBER YIELD TAX	184	93	100	50
12000	640101 INTEREST ON CASH	9,481	1,579	3,000	250
12000	640103 INTEREST ON PROPERTY TAX COLL	284	52	-	-
12000	652900 ST - H/O PROP TAX RLF	1,368	1,375	1,350	1,368
	ROADS REVENUE	200,771	212,108	239,730	241,947
Expense					
12000	720906 MTCE - ROADS	500,000	250,000	200,000	250,000
12000	721427 PROP TAX ADMIN FEE	-	-	-	-
12000	731401 INTERFUND EXPEND - COST PLAN	-	-	-	-
12000	780100 APPROPRIATION FOR CONTINGENCY	-	-	189,127	132,071
	ROADS EXPENDITURES	500,000	250,000	389,127	382,071
	ROADS REV - EXPEND	(299,229)	(37,892)	(149,397)	(140,124)
	AVAILABLE FINANCING SOURCES	678,017	390,125	389,127	382,071
	FINANCING USES	500,000	250,000	389,127	382,071
	ENDING FUND BALANCE	178,017	140,125	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

0121 STATE ROUTE 41 IMPACT FEE

For fiscal year 2022-23, the projected balance of \$17,175,787 is appropriated for Professional & Specialized Services. In FY 17-18 this account was combined with Fund 0116 County Wide Road Impact Fee and then separated in FY 20-21. For FY 22-23, funds are being used for the Hwy 41 Expansion Project.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
12100 491100 F/B UNRES UNDES	57,128	3,246,944	4,122,355	17,175,787
41 IMPACT FEE BEGINNING FUND BALANCE	<u>57,128</u>	<u>3,246,944</u>	<u>4,122,355</u>	<u>17,175,787</u>
Revenue				
12100 640101 INTEREST ON CASH	15,474	50,815	31,300	34,500
12100 660807 STRONG MOTION INST FEES 95%	29,130	-	-	-
12100 661705 ROAD IMPACT FEES	3,145,212	4,599,670	4,623,670	5,504,431
12100 662800 INTERFUND TRANSFER	-	-	22,554	-
12100 670000 INTRAFUND TRANSFER	-	4,356,155	-	-
41 IMPACT FEE REVENUE	<u>3,189,816</u>	<u>9,006,639</u>	<u>4,677,524</u>	<u>5,538,931</u>
Expense				
12100 721400 PROFESSIONAL & SPECIALIZED SERVICES	-	259,401	8,799,879	22,714,718
12100 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
41 IMPACT FEE EXPENDITURES	<u>-</u>	<u>259,401</u>	<u>8,799,879</u>	<u>22,714,718</u>
41 IMPACT FEE REV - EXPEND	<u>3,189,816</u>	<u>8,747,238</u>	<u>(4,122,355)</u>	<u>(17,175,787)</u>
41 IMPACT FEE AVAILABLE FINANCING SOURCES	3,246,944	12,253,583	8,799,879	22,714,718
41 IMPACT FEE FINANCING USES	<u>-</u>	<u>259,401</u>	<u>8,799,879</u>	<u>22,714,718</u>
41 IMPACT FEE ENDING FUND BALANCE	<u>3,246,944</u>	<u>11,994,182</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, \$12,539 is appropriated for contingencies. Private contributions will be appropriated when received.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
12400 491100 F/B UNRES UNDES	17,557	13,972	15,520	11,619
LOST & FOUND BEGINNING FUND BALANCE	<u>17,557</u>	<u>13,972</u>	<u>15,520</u>	<u>11,619</u>
Revenue				
12400 640101 INTEREST ON CASH	277	67	200	120
12400 673300 CONTRIBUTIONS & DONATIONS	780	50	800	800
12400 673308 PRIVATE CONTRIBUTIONS	-	1,700	-	-
LOST & FOUND TRUST REVENUE	<u>1,057</u>	<u>1,817</u>	<u>1,000</u>	<u>920</u>
Expense				
12400 721900 SPECIAL DEPT EXP	4,642	1,489	-	-
12400 780100 APPROPRIATION FOR CONTINGENCY	-	-	16,520	12,539
LOST & FOUND TRUST EXPENDITURES	<u>4,642</u>	<u>1,489</u>	<u>16,520</u>	<u>12,539</u>
LOST & FOUND TRUST REV - EXPEND	<u>(3,585)</u>	<u>327</u>	<u>(15,520)</u>	<u>(11,619)</u>
LOST & FOUND TRUST AVAILABLE FINANCING SOURCES	18,614	15,788	16,520	12,539
LOST & FOUND TRUST FINANCING USES	<u>4,642</u>	<u>1,489</u>	<u>16,520</u>	<u>12,539</u>
OPERATION LOST & FOUND TRUST ENDING FUND BALANCE	<u>13,972</u>	<u>14,299</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

0127 FOREST RESERVE TITLE III

This fund is the depository for funds received under Title III of the Secure Rural Schools Act. For FY2022-23, \$400,000 is appropriated for Professional & Specialized Services. The remaining amount of \$224,943 is appropriated for contingencies.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
12700 491100 F/B UNRES UNDES	578,582	617,548	619,551	620,943
TITLE III BEGINNING FUND BALANCE	<u>578,582</u>	<u>617,548</u>	<u>619,551</u>	<u>620,943</u>
Revenue				
12700 640101 INTEREST ON CASH	10,511	2,768	5,000	4,000
12700 655500 FED - FOREST RES REV	28,673	25,399	-	-
TITLE III REVENUE	<u>39,184</u>	<u>28,166</u>	<u>5,000</u>	<u>4,000</u>
Expense				
12700 721300 OFFICE EXPENSE	-	-	-	-
12700 721400 PROF & SPEC SVC	-	47,826	400,000	400,000
12700 721900 SPECIAL DEPARTMENTAL EXPENSE	218	-	-	-
12700 780100 APPROPRIATION FOR CONTINGENCY	-	-	224,551	224,943
TITLE III EXPENDITURES	<u>218</u>	<u>47,826</u>	<u>624,551</u>	<u>624,943</u>
TITLE III REV - EXPEND	<u>38,966</u>	<u>(19,660)</u>	<u>(619,551)</u>	<u>(620,943)</u>
TITLE III AVAILABLE FINANCING SOURCES	617,766	645,714	624,551	624,943
TITLE III FINANCING USES	<u>218</u>	<u>47,826</u>	<u>624,551</u>	<u>624,943</u>
FOREST RESERVE TITLE III ENDING FUND BALANCE	<u>617,548</u>	<u>597,888</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, \$1,088 is appropriated to remit to the State; \$1,500 is appropriated for training/travel, and the remaining available balance of \$6,526 is appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
FUND BALANCE				
13900 491100 F/B UNRES UNDES	3,949	4,953	5,826	8,026
STRONG MOTION INSTMTN FEES 5%	<u>3,949</u>	<u>4,953</u>	<u>5,826</u>	<u>8,026</u>
Revenue				
13900 640101 INTEREST ON CASH	80	34	-	-
13900 660212 SVC CHG - WTR/SWR	-	-	-	-
13900 660807 STRONG MOTION INST FEES 95%	925	1,866	22,000	1,088
13900 661705 ROAD IMPACT FEES	-	48,058		
MOTION INST FEES 5% REVENUE	<u>1,005</u>	<u>49,958</u>	<u>22,000</u>	<u>1,088</u>
Expense				
13900 721480 STRONG MOTION INSTR FEE STATE	-	-	22,000	1,088
13900 722000 TRANSPORTATION/TRAVEL	-	-	1,500	1,500
13900 780100 APPROPRIATION FOR CONTINGENCY	-	-	4,326	6,526
MOTION INST FEES 5% EXPENDITURES	<u>-</u>	<u>-</u>	<u>27,826</u>	<u>9,114</u>
STRONG MOTION INSTMTN FEES 5% REV - EXPEND	<u>1,005</u>	<u>49,958</u>	<u>(5,826)</u>	<u>(8,026)</u>
MOTION INSTMTN FEES 5% AVAILABLE FINANCING SOURCES	4,953	54,911	27,826	9,114
MOTION INSTMTN FEES 5% FINANCING USES	<u>-</u>	<u>-</u>	<u>27,826</u>	<u>9,114</u>
MOTION INSTMTN FEES 5% ENDING FUND BALANCE	<u>4,953</u>	<u>54,911</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23 of \$108,925 is recommended appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
10360 491100 F/B UNRES UNDES	46,141	107,923	47,550	108,375
TOBACCO FINANCING PHASE II POOL FUND BEGINNING FUND BALANCE	<u>46,141</u>	<u>107,923</u>	<u>47,550</u>	<u>108,375</u>
Revenue				
10360 640101 INTEREST ON CASH	833	210	550	550
TOBACCO FINANCING PHASE II POOL FUND REVENUE	<u>833</u>	<u>210</u>	<u>550</u>	<u>550</u>
Expense				
10360 780100 APPROPRIATION FOR CONTINGENCY	-	-	48,100	108,925
10360 790500 CASH FLOW LOAN	-	-	-	-
TOBACCO FINANCING PHASE II POOL FUND EXPENDITURES	<u>-</u>	<u>-</u>	<u>48,100</u>	<u>108,925</u>
TOBACCO FINANCING PHASE II POOL FUND REV - EXPEND	<u>833</u>	<u>210</u>	<u>(47,550)</u>	<u>(108,375)</u>
PHASE II POOL FUND AVAILABLE FINANCING SOURCES	46,974	108,133	48,100	108,925
PHASE II POOL FUND FINANCING USES	-	-	48,100	108,925
TOBACCO FINANCING PHASE II POOL FUND ENDING FUND BALANCE	<u>46,974</u>	<u>108,133</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, the available fund balance of \$322,691 is appropriated for contingency.

		ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance					
13010	491100 F/B UNRES UNDES	255,834	278,594	295,990	306,420
	ABUSE EDUC/PREV BEGINNING FUND BALANCE	<u>255,834</u>	<u>278,594</u>	<u>295,990</u>	<u>306,420</u>
Revenue					
13010	630204 CRIMINAL FINES	18,008	16,665	15,157	15,000
13010	640101 INTEREST ON CASH	4,752	1,272	5,565	1,271
BHS CO	ALC ABUSE EDUC/PREV REVENUE	<u>22,760</u>	<u>17,936</u>	<u>20,722</u>	<u>16,271</u>
Expense					
13010	750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	-	-	-
13010	780100 APPROPRIATION FOR CONTINGENCY	-	-	316,712	322,691
	ALC ABUSE EDUC/PREV EXPENDITURES	<u>-</u>	<u>-</u>	<u>316,712</u>	<u>322,691</u>
	ALC ABUSE EDUC/PREV REV - EXPEND	<u>22,760</u>	<u>17,936</u>	<u>(295,990)</u>	<u>(306,420)</u>
	ABUSE EDUC/PREV AVAILABLE FINANCING SOURCES	278,594	296,531	316,712	322,691
	ABUSE EDUC/PREV FINANCING USES	<u>-</u>	<u>-</u>	<u>316,712</u>	<u>322,691</u>
MH CO ALC	ABUSE EDUC/PREV ENDING FUND BALANCE	<u>278,594</u>	<u>296,531</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23 is \$10,542. The remaining available balance of \$277,629 is appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
13020 491100 F/B UNRES UNDES	210,992	237,596	277,377	268,832
MH CO ALC PROG PC 1463.16 BEGINNING FUND BALANCE	<u>210,992</u>	<u>237,596</u>	<u>277,377</u>	<u>268,832</u>
Revenue				
13020 630204 CRIMINAL FINES	22,626	19,305	21,525	19,339
13020 640101 INTEREST ON CASH	3,978	1,092	4,603	-
COHOL PROG PC1463.16 REVENUE	<u>26,604</u>	<u>20,397</u>	<u>26,128</u>	<u>19,339</u>
Expense				
13020 750100 OP TRANS OUT - GEN FD	-	-	14,000	10,542
13020 780100 APPROPRIATION FOR CONTINGENCY	-	-	289,505	277,629
COHOL PROG PC1463.16 EXPENDITURES	<u>-</u>	<u>-</u>	<u>303,505</u>	<u>288,171</u>
COHOL PROG PC1463.16 REV - EXPEND	<u>26,604</u>	<u>20,397</u>	<u>(277,377)</u>	<u>(268,832)</u>
MH CO ALC PROG PC 1463.16 AVAILABLE FINANCING SOURCES	237,596	257,993	303,505	288,171
MH CO ALC PROG PC 1463.16 FINANCING USES	<u>-</u>	<u>-</u>	<u>303,505</u>	<u>288,171</u>
MH CO ALC ENDING FUND BALANCE	<u>237,596</u>	<u>257,993</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, the available fund balance of \$53,924 is appropriated for contingency.

		ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance					
13030	491100 F/B UNRES UNDES	30,788	36,632	37,619	46,042
	BEGINNING FUND BALANCE	<u>30,788</u>	<u>36,632</u>	<u>37,619</u>	<u>46,042</u>
Revenue					
13030	630203 CONTROLLED SUBSTANCE FINES	413	375	352	331
13030	630204 CRIMINAL FINES	4,840	3,687	4,319	7,422
13030	640101 INTEREST ON CASH	591	170	524	129
	DRUG EDUC H&S 11372.7 REVENUE	<u>5,843</u>	<u>4,231</u>	<u>5,195</u>	<u>7,882</u>
Expense					
13030	750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	-	-	-
13030	780100 APPROPRIATION FOR CONTINGENCY	-	-	42,814	53,924
	DRUG EDUC H&S 11372.7 EXPENDITURES	<u>-</u>	<u>-</u>	<u>42,814</u>	<u>53,924</u>
	DRUG EDUC H&S 11372.7 REV - EXPEND	<u>5,843</u>	<u>4,231</u>	<u>(37,619)</u>	<u>(46,042)</u>
	DRUG EDUC H&S 11372.7 AVAILABLE FINANCING SOURCES	36,632	40,863	42,814	53,924
	DRUG EDUC H&S 11372.7 FINANCING USES	<u>-</u>	<u>-</u>	<u>42,814</u>	<u>53,924</u>
	DRUG EDUC H&S 11372.7 ENDING FUND BALANCE	<u>36,632</u>	<u>40,863</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 FY 2022-23, \$2,915 is allocated for medical supplies for HIV clients treated at Public Health and the remaining projected balance of \$10,000 is appropriated for Operating Transfer Out to reimburse for program staff time.

		ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance					
91310	491100 F/B UNRES UNDES	20,361	11,420	21,405	12,365
	BEGINNING FUND BALANCE	20,361	11,420	21,405	12,365
Revenue					
13100	630204 CRIMINAL FINES	686	243	606	500
13100	640101 INTEREST ON CASH	373	51	353	50
	REVENUE	1,059	295	959	550
Expense					
13100	721000 MEDICAL SUPPLIES	-	-	2,000	2,915
13100	750100 OPERATING TRANSFERS OUT	10,000	-	-	10,000
13100	780100 APPROPRIATION FOR CONTINGENCY	-	-	20,364	-
	EXPENDITURES	10,000	-	22,364	12,915
	REV - EXPEND	(8,941)	295	(21,405)	(12,365)
	AVAILABLE FINANCING SOURCES	21,420	11,715	22,364	12,915
	FINANCING USES	10,000	-	22,364	12,915
	ENDING FUND BALANCE	11,420	11,715	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 a child safety seats program including providing low or no cost safety seats to qualifying households. For FY 2022-23, \$650 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, event costs including costs of certification or recertification for up to ten staff, and costs of attending the Annual Childhood Injury Prevention Conference. The remaining projected balance of \$80,144 is appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
93110 491100 F/B UNRES UNDES	73,122	77,120	77,972	82,844
SAFETY SEATS BEGINNING FUND BALANCE	<u>73,122</u>	<u>77,120</u>	<u>77,972</u>	<u>82,844</u>
Revenue				
13110 630100 VEHICLE CODE FINES	2,947	2,741	2,941	2,600
13110 640101 INTEREST ON CASH	1,341	349	504	300
SAFETY SEATS REVENUE	<u>4,288</u>	<u>3,090</u>	<u>3,445</u>	<u>2,900</u>
Expense				
13110 721100 MEMBERSHIPS	-	165	-	
13110 721601 RENT/LEASE COUNTY VEHICLE	105	-	650	650
13110 721900 SPECIAL DEPARTMENTAL EXPENSE	-	-	3,000	3,000
13110 722000 TRANSPORTATION/TRAVEL/EDUCATION	186	-	1,950	1,950
13110 750100 OP TRANS OUT - GEN FD	-	-	-	-
13110 780100 APPROPRIATION FOR CONTINGENCY	-	-	75,817	80,144
SAFETY SEATS EXPENDITURES	<u>291</u>	<u>165</u>	<u>81,417</u>	<u>85,744</u>
SAFETY SEATS REV - EXPEND	<u>3,998</u>	<u>2,925</u>	<u>(77,972)</u>	<u>(82,844)</u>
SAFETY SEATS AVAILABLE FINANCING SOURCES	77,410	80,209	81,417	85,744
SAFETY SEATS FINANCING USES	<u>291</u>	<u>165</u>	<u>81,417</u>	<u>85,744</u>
SAFETY SEATS ENDING FUND BALANCE	<u>77,120</u>	<u>80,044</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

1312 HEALTH EMERGENCY SERVICES

A portion of criminal and vehicle fines are dedicated to reimbursing unreimbursed expenses for physicians and hospitals providing emergency services to indigents and other emergency medical service expenses. For 2022-2023, appropriations totaling \$205,390 in this fund will cover payments to emergency service providers and local emergency medical services administration costs; and \$22,500 for reimbursement of Department administrative expenses for oversight of this program.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
91312 491100 F/B UNRES UNDES	132,077	86,314	259,153	58,390
HLTH EMERGENCY SERVICES BEGINNING FUND BALANCE	<u>132,077</u>	<u>86,314</u>	<u>259,153</u>	<u>58,390</u>
Revenue				
13120 630204 CRIMINAL FINES	151,884	149,628	155,000	165,000
13120 630209 PARKING FINES	3,142	2,769	4,000	4,000
13120 640101 INTEREST ON CASH	3,001	636	3,000	500
13120 673800 PY CANCEL WRNTS	-	-	-	-
HLTH EMERGENCY SERVICES REVENUE	<u>158,027</u>	<u>153,033</u>	<u>162,000</u>	<u>169,500</u>
Expense				
13120 721400 PROF & SPEC SVC	190,092	165,653	200,000	205,390
13120 750100 OP TRANS OUT - GEN FD	13,698	15,303	22,500	22,500
13120 780100 APPROPRIATION FOR CONTINGENCY	-	-	198,653	-
HLTH EMERGENCY SERVICES EXPENSE	<u>203,791</u>	<u>180,957</u>	<u>421,153</u>	<u>227,890</u>
EMERGENCY SERVICES REV - EXPEND	<u>(45,763)</u>	<u>(27,924)</u>	<u>(259,153)</u>	<u>(58,390)</u>
AVAILABLE FINANCING SOURCES	290,104	239,347	421,153	227,890
FINANCING USES	<u>203,791</u>	<u>180,957</u>	<u>421,153</u>	<u>227,890</u>
ENDING FUND BALANCE	<u>86,314</u>	<u>58,390</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, appropriations totaling \$96,073 will cover improvements in the Vital Records operations including supplies, travel, and special departmental expense. The remaining available fund balance of \$107,098 is appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
91313 461100 F/B RES ENC				
91313 491100 F/B UNRES UNDES	95,442	93,196	95,500	96,073
VITAL RCD IMPROV PROG BEGINNING FUND BALANCE	<u>95,442</u>	<u>93,196</u>	<u>95,500</u>	<u>96,073</u>
Revenue				
13130 640101 INTEREST ON CASH	1,693	1,143	1,700	7,000
13130 661602 HEALTH RECORDING FEES	7,170	9,110	7,300	13,400
VITAL RCD IMPROV PROG REVENUE	<u>8,863</u>	<u>10,253</u>	<u>9,000</u>	<u>20,400</u>
Expenses				
13130 720300 COMMUNICATION SERVICES	587	678	480	700
13130 720501 JANITORIAL	(221)	-	-	-
13130 721300 OFFICE SUPPLIES	513	1,547	700	800
13130 721304 MISC OFC SUPPLIES	104	-	-	-
13130 721306 EQPT < FA LIMIT	3,023	-	-	-
13130 721308 COMPUTER SUPPLIES	37	-	-	-
13130 721314 COMP EQPT <FA LIMIT	2,342	-	-	-
13130 721426 SOFTWARE MAINTENANCE	-	-	825	825
13130 721600 EQUIPMENT LEASES (OTHER)	78	-	-	-
13130 721601 RENTS/LEASES CO VEHICLE	78	21	250	250
13130 721602 RENTS/LEASES EQPMT (COPIERS)	1,112	1,205	2,550	2,550
13130 721900 SPECIAL DEPARTMENTAL EXPENSE	3,831	3,925	4,000	4,000
13130 722000 TRANS/TRAVEL/EDUC	-	-	250	250
13130 722005 REIMB EMPLOYEE CARS	140	-	-	-
13130 722101 GAS & ELECTRICITY	(436)	-	-	-
13130 708001 APPROPRIATION FOR CONTINGENCY	-	-	95,445	107,098
VITAL RCD IMPROV PROG EXPENSE	<u>11,188</u>	<u>7,376</u>	<u>104,500</u>	<u>116,473</u>
VITAL RCD IMPROV PROG REV - EXPEND	<u>(2,324)</u>	<u>2,877</u>	<u>(95,500)</u>	<u>(96,073)</u>
VITAL RCD IMPROV PROG AVAILABLE FINANCING SOURCES	104,306	103,449	104,500	116,473
VITAL RCD IMPROV PROG FINANCING USES	<u>11,188</u>	<u>7,376</u>	<u>104,500</u>	<u>116,473</u>

VITAL RCD IMPROV PROG ENDING FUND BALANCE

93,118

96,073

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COUNTY OF MADERA
ENTERPRISE FUND
FISCAL YEAR ENDING 06/30/2023

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. The fund was closed effective December 30, 2020.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2019-20	2020-21	2021-22	2022-23
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	-	16,124,543	-	-
13140	640101 INTEREST ON CASH	-	15,301	-	-
	CORONAVIRUS RELIEF FUND REVENUE	-	16,139,844	-	-
Expense					
13140	721400 PROFESSIONAL & SPECIALIZED SERVICES	-	909,723	-	-
13140	730000 OTHER CHARGES	-	3,575,600	-	-
13140	750100 OPERATING TRANS OUT - GF	-	11,652,057	-	-
	730000 CORONAVIRUS RELIEF FUND EXPENSES	-	16,137,380	-	-
	750100 CORONAVIRUS RELIEF FUND REV - EXPENSE	-	2,464	-	-
	CORONAVIRUS RELIEF FUND AVAILABLE FINANCING SOURCES	-	16,139,844	-	-
	CORONAVIRUS RELIEF FUND CLOSURE FINANCING USES	-	16,137,380	-	-
	CORONAVIRUS RELIEF FUND ENDING FUND BALANCE	-	2,464	-	-

COUNTY OF MADERA
ENTERPRISE FUND
FISCAL YEAR ENDING 06/30/2023

13141 AMERICAN RESCUE PLAN ACT

On March 11, 2021, the American Rescue Plan Act (ARPA) became law and aimed to provide \$350 billion for eligible state, local, territorial, and Tribal governments to respond to the COVID-19 emergency. Madera County's total ARPA allocation is \$30,558,925. The County will receive the funds in two tranches, with 50% provided in May 2021 and the balance delivered approximately 12 months later. For fiscal year 2022-23, the fund balance of \$5,000,000 is appropriated for contingency.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2019-20	2020-21	2021-22	2022-23
13141 AMERICAN RESCUE PLAN ACT					
Fund Balance					
13141	491100 F/B UNRES UNDES	-	-	15,279,463	22,126,682
	AMERICAN RESCUE PLAN ACT BEGINNING FUND BALANCE	-	-	15,279,463	22,126,682
AMERICAN RESCUE PLAN ACT FUND					
Revenue					
13141	657000 FEDERAL - OTHER	-	15,279,463	15,279,462	-
	AMERICAN RESCUE PLAN ACT FUND REVENUE	-	15,279,463	15,279,462	-
Expense					
13141	721400 PROFESSIONAL & SPECIALIZED SERVICES	-	-	-	2,896,492
13141	730000 OTHER CHARGES	-	-	-	3,500,000
13141	750100 OPERATING TRANS OUT - GF	-	2,231,703	-	10,730,190
	780100 APPROPRIATION FOR CONTINGENCY	-	-	30,558,925	5,000,000
	730000 AMERICAN RESCUE PLAN ACT FUND EXPENSES	-	2,231,703	30,558,925	22,126,682
	750100 AMERICAN RESCUE PLAN ACT REV - EXPENSE	-	13,047,760	(15,279,463)	(22,126,682)
	AMERICAN RESCUE PLAN ACT AVAILABLE FINANCING SOURCES	-	15,279,463	30,558,925	22,126,682
	AMERICAN RESCUE PLAN ACT CLOSURE FINANCING USES	-	15,279,463	30,558,925	22,126,682
	AMERICAN RESCUE PLAN ACT FUND ENDING FUND BALANCE	-	-	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

1315 EPIDEMIOLOGY AND LABORATORY CAPACITY ENHANCING DETECTION

The Epidemiology and Laboratory Capacity Enhancing Detection Fund is funded through the Centers for Disease Control and Prevention (CDC) Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases (EL) Emerging Issues (E) Project, as part of the Paycheck Protection Program and Health Care Enhancement Act of 2020, P.L. 116-139, Title I, and the Coronavirus Response and Relief Supplemental Appropriations Act of 2021, P.L. 116-260. This funding is to support Department of Public Health in preventing, preparing for, and responding to coronavirus or similar public health concerns through testing, case investigation and contact tracing, surveillance, containment, mitigation, and expanding laboratory and epidemiology capacity. For FY 2022-23, \$1,000,000 is recommended for transfer to the Department of Public Health general fund for costs associated for these activities.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2019-20	2020-21	2021-22	2022-23
Fund Balance					
93150	491100 F/B UNRES UNDES	-	-	1,184,555	1,000,000
	BEGINNING FUND BALANCE	-	-	1,184,555	1,000,000
Revenue					
13150	657000 FED - OTHER	-	2,184,555	-	-
	HEALTH 6031 REVENUE	-	2,184,555	-	-
Expenses					
13150	750100 OPERATING TRANSFERS OUT	-	-	1,184,555	1,000,000
13150	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	HEALTH 6031 EXPENDITURES	-	-	1,184,555	1,000,000
	HEALTH 6031 REV - EXPEND	-	2,184,555	(1,184,555)	(1,000,000)
	AVAILABLE FINANCING SOURCES	-	2,184,555	1,184,555	1,000,000
	FINANCING USES	-	-	1,184,555	1,000,000
13150	HEALTH ELC ED FUNDING FUND BALANCE	-	2,184,555	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

1316 HEALTH FEDERAL ADVANCE PAYMENTS

When the County receives advance federal payments before work is performed, these revenues are required to be deposited into a zero interest Fund for tracking. The Health Federal Advance Payments Fund tracks these advance payments until work is performed and the funds are then transferred to reimburse expenses. Funds currently deposited are for the California Equitable Recovery Initiative Grant, federal funds from the Center for Disease Control and Prevention (CDC) passed through the California Department of Public Health (CDPH). For FY 2022-23, \$106,886 is recommended for transfer to the Department of Public Health general fund for costs associated for these activities.

		ACTUAL	ACTUAL	ACTUAL	PROPOSED BUDGET
		2019-20	2020-21	2021-22	2022-23
Fund Balance					
93160	491100 F/B UNRES UNDES	-	-	-	106,886
	BEGINNING FUND BALANCE	-	-	-	106,886
Revenue					
13160	657000 FED - OTHER	-	-	106,886	-
	HEALTH 1316 REVENUE	-	-	106,886	-
Expenses					
13160	750100 OPERATING TRANSFERS OUT	-	-	-	106,886
13160	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	HEALTH 1316 EXPENDITURES	-	-	-	106,886
	HEALTH 1316 REV - EXPEND	-	-	106,886	(106,886)
	AVAILABLE FINANCING SOURCES	-	-	106,886	106,886
	FINANCING USES	-	-	-	106,886
13160	HEALTH 1316 ENDING FUND BALANCE	-	-	106,886	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, \$360,000 is appropriated as a transfer to the General Fund and the remaining balance of \$221,520 is appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
13200 491100 F/B UNRES UNDES	359,140	554,409	365,071	297,520
JUSTICE FACILITY BEGINNING FUND BALANCE	<u>359,140</u>	<u>554,409</u>	<u>365,071</u>	<u>297,520</u>
Revenue				
13200 630204 CRIMINAL FINES	317,739	294,049	250,000	280,000
13200 630209 PARKING FINES	(111)	2,077	1,000	1,000
13200 640101 INTEREST ON CASH	10,411	1,817	3,000	3,000
13200 680524 REPAID CASH FLOW LOAN	-	-	-	-
JUSTICE FACILITY REVENUE	<u>328,039</u>	<u>297,943</u>	<u>254,000</u>	<u>284,000</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	-	-	259,071	221,520
13200 790500 CASH FLOW LOAN	-	-	-	-
JUSTICE FACILITY EXPENDITURES	<u>360,000</u>	<u>360,000</u>	<u>619,071</u>	<u>581,520</u>
JUSTICE FACILITY REV - EXPEND	<u>(31,961)</u>	<u>(62,057)</u>	<u>(365,071)</u>	<u>(297,520)</u>
JUSTICE FACILITY AVAILABLE FINANCING SOURCES	687,178	852,352	619,071	581,520
JUSTICE FACILITY FINANCING USES	<u>360,000</u>	<u>360,000</u>	<u>619,071</u>	<u>581,520</u>
JUSTICE FACILITY ENDING FUND BALANCE	<u>327,178</u>	<u>492,352</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
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1321 COUNTY RAILROAD EDUCATION

Beginning in 2002-03, a portion of state fines must be allocated for this purpose. The allocation is limited, and that has precluded any expenditure to date. For 2022-23, the entire available fund balance of \$18,091 is appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
13210 491100 F/B UNRES UNDES	14,387	15,910	16,517	17,456
EDUCATION BEGINNING FUND BALANCE	<u>14,387</u>	<u>15,910</u>	<u>16,517</u>	<u>17,456</u>
Revenue				
13210 630204 CRIMINAL FINES	1,254	824	500	510
13210 640101 INTEREST ON CASH	269	73	200	125
EDUCATION REVENUE	<u>1,523</u>	<u>896</u>	<u>700</u>	<u>635</u>
Expense				
13210 780100 APPROPRIATION FOR CONTINGENCY	-	-	17,217	18,091
EDUCATION EXPENDITURES	-	-	17,217	18,091
EDUCATION REV - EXPEND	<u>1,523</u>	<u>896</u>	<u>(16,517)</u>	<u>(17,456)</u>
EDUCATION AVAILABLE FINANCING SOURCES	15,910	16,807	17,217	18,091
EDUCATION FINANCING USES	-	-	17,217	18,091
CO RAILRO ENDING FUND BALANCE	<u>15,910</u>	<u>16,807</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, \$15,000 is appropriated for Special Departmental Expense and the remaining \$139,432 is appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
13250 491100 F/B UNRES UNDES	100,385	112,265	118,946	139,832
SHERIFF CIVIL FEES BEGINNING FUND BALANCE	<u>100,385</u>	<u>112,265</u>	<u>118,946</u>	<u>139,832</u>
Revenue				
13250 640101 INTEREST ON CASH	1,934	516	1,080	600
13250 661100 CIVIL PROCESS SVCS	3	12,960	-	-
13250 661101 SHERIFF CIV PROC SVC	19,405	-	16,500	14,000
SHERIFF CIVIL FEES GC 26731 REVENUE	<u>21,342</u>	<u>13,476</u>	<u>17,580</u>	<u>14,600</u>
Expense				
13250 721306 EQPT<FA LIMIT	-	-	-	-
13250 721900 SPECIAL DEPARTMENTAL EXPENSE	9,463	-	15,000	15,000
13250 740301 EQPT/FURNITURE>\$5000	-	-	-	-
13250 750100 OP TRANS OUT - GEN FD	-	-	-	-
13250 780100 APPROPRIATION FOR CONTINGENCY	-	-	121,526	139,432
SHERIFF CIVIL FEES GC 26731 EXPENDITURES	<u>9,463</u>	<u>-</u>	<u>136,526</u>	<u>154,432</u>
SHERIFF CIVIL FEES GC 26731 REV - EXPENDITURES	<u>11,880</u>	<u>13,476</u>	<u>(118,946)</u>	<u>(139,832)</u>
SHERIFF CIVIL FEES GC 26731 AVAILABLE FINANCING SOURCES	121,727	125,740	136,526	154,432
SHERIFF CIVIL FEES GC 26731 FINANCING USES	<u>9,463</u>	<u>-</u>	<u>136,526</u>	<u>154,432</u>
SHERIFF CIVIL FEES ENDING FUND BALANCE	<u>112,265</u>	<u>125,740</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, the complete balance of \$56,486 is appropriated for Professional and Specialized Services.

		ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance					
13310	491100 F/B UNRES UNDES	9,907	7,564	7,748	7,866
	DOMESTIC VIOLENCE BEGINNING FUND BALANCE	<u>9,907</u>	<u>7,564</u>	<u>7,748</u>	<u>7,866</u>
Revenue					
13310	640101 INTEREST ON CASH	172	30	115	120
13310	661601 CLERK RECORDING FEES	38,561	33,818	45,000	48,500
	DOMESTIC VIOLENCE PROGRAMS REVENUE	<u>38,733</u>	<u>33,848</u>	<u>45,115</u>	<u>48,620</u>
Expense					
13310	721400 PROF & SPEC SVC	41,076	41,412	52,863	56,486
13310	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	DOMESTIC VIOLENCE PROGRAMS EXPENDITURES	<u>41,076</u>	<u>41,412</u>	<u>52,863</u>	<u>56,486</u>
	DOMESTIC VIOLENCE PROGRAMS REV - EXPEND	<u>(2,343)</u>	<u>(7,564)</u>	<u>(7,748)</u>	<u>(7,866)</u>
	DOMESTIC VIOLENCE AVAILABLE FINANCING SOURCES	48,639	41,412	52,863	56,486
	DOMESTIC VIOLENCE FINANCING USES	<u>41,076</u>	<u>41,412</u>	<u>52,863</u>	<u>56,486</u>
	DOMESTIC VIOLENCE ENDING FUND BALANCE	<u>7,564</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2020-21, the entire fund balance of \$11,572 was appropriated for contingency. In 2022-23, the entire fund balance of \$11,662 is appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
13400 491100 F/B UNRES UNDES	11,330	11,534	11,572	11,604
	<u>11,330</u>	<u>11,534</u>	<u>11,572</u>	<u>11,604</u>
Revenue				
13400 640101 INTEREST ON CASH	205	52	150	58
COMM TOWER FEE REVENUE	<u>205</u>	<u>52</u>	<u>150</u>	<u>58</u>
Expense				
13400 780100 APPROPRIATION FOR CONTINGENCY	-	-	11,722	11,662
COMM TOWER FEE EXPENDITURES	<u>-</u>	<u>-</u>	<u>11,722</u>	<u>11,662</u>
COMM TOWER FEE REV - EXPEND	<u>205</u>	<u>52</u>	<u>(11,572)</u>	<u>(11,604)</u>
COMM TOWER FEE AVAILABLE FINANCING SOURCES	11,534	11,586	11,722	11,662
COMM TOWER FEE FINANCING USES	<u>-</u>	<u>-</u>	<u>11,722</u>	<u>11,662</u>
COMM TOWER FEE ENDING FUND BALANCE	<u>11,534</u>	<u>11,586</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance					
13450	491100 F/B UNRES UNDES	-	127,190	127,132	127,132
	MICROGRAPHICS BEGINNING FUND BALANCE	-	127,190	127,132	127,132
Revenue					
13450	640101 INTEREST ON CASH	-	620	1,450	1,450
13440	661603 RECORDER RECORDING FEES	-	38,326	25,000	25,000
	MICROGRAPHICS REVENUE	-	38,946	26,450	26,450
Expense					
13450	750100 OP TRANS OUT - GEN FD	-	-	25,000	25,000
13450	780100 APPROPRIATION FOR CONTINGENCY	-	-	128,582	128,582
	MICROGRAPHICS EXPENDITURES	-	-	153,582	153,582
	MICROGRAPHICS REV - EXPEND	-	38,946	(127,132)	(127,132)
	MICROGRAPHICS AVAILABLE FINANCING SOURCES	-	166,136	153,582	153,582
	MICROGRAPHICS FINANCING USES	-	-	153,582	153,582
	MICROGRAPHICS ENDING FUND BALANCE	-	166,136	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

1345 RECORDER MICROGRAPHICS

The additional \$1 recording fee must be set aside to be used solely for micrographics. For 2022-23, an operating transfer out of \$20,000 is based on estimated revenue to the General Fund. The remaining available fund balance of \$169,955 is appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
13450 491100 F/B UNRES UNDES	139,635	157,565	160,855	160,855
MICROGRAPHICS BEGINNING FUND BALANCE	<u>139,635</u>	<u>157,565</u>	<u>160,855</u>	<u>160,855</u>
Revenue				
13450 640101 INTEREST ON CASH	2,805	773	2,100	2,100
13450 661601 CLERK RECORDING FEES	-	-	-	-
13450 661603 RECDR RECORDING FEES	30,125	40,514	27,000	27,000
MICROGRAPHICS REVENUE	<u>32,930</u>	<u>41,287</u>	<u>29,100</u>	<u>29,100</u>
Expense				
13450 750100 OP TRANS OUT - GEN FD	15,000	-	20,000	20,000
13450 780100 APPROPRIATION FOR CONTINGENCY	-	-	169,955	169,955
MICROGRAPHICS EXPENDITURES	<u>15,000</u>	<u>-</u>	<u>189,955</u>	<u>189,955</u>
MICROGRAPHICS REV - EXPEND	<u>17,930</u>	<u>41,287</u>	<u>(160,855)</u>	<u>(160,855)</u>
MICROGRAPHICS AVAILABLE FINANCING SOURCES	172,565	198,853	189,955	189,955
MICROGRAPHICS FINANCING USES	<u>15,000</u>	<u>-</u>	<u>189,955</u>	<u>189,955</u>
MICROGRAPHICS ENDING FUND BALANCE	<u>157,565</u>	<u>198,853</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

1346 RECORDER MODERNIZATION

A portion of each recording fee must be set aside to be used solely for modernization. For 2022-23, an operating transfer out of \$110,000 is recommended based on estimated revenue to the General Fund. The remaining available fund balance of \$1,225,182 is appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
13460 491100 F/B UNRES UNDES	922,657	1,108,544	1,119,682	1,119,682
REORDER MODERNIZATION BEGINNING FUND BALANCE	<u>922,657</u>	<u>1,108,544</u>	<u>1,119,682</u>	<u>1,119,682</u>
Revenue				
13460 640101 INTEREST ON CASH	18,736	5,466	14,500	14,500
13460 661601 CLERK RECORDING FEES	-	-	-	-
13460 661603 RECDR RECORDING FEES	171,229	239,227	145,000	145,000
13460 662700 OTHER CHARGES FOR SVCS	70,860	97,804	56,000	56,000
MODERNIZATION REVENUE	<u>260,825</u>	<u>342,497</u>	<u>215,500</u>	<u>215,500</u>
Expense				
13460 750100 OP TRANS OUT - GEN FD	74,938	-	110,000	110,000
13460 780100 APPROPRIATION FOR CONTINGENCY	-	-	1,225,182	1,225,182
MODERNIZATION EXPENDITURES	<u>74,938</u>	<u>-</u>	<u>1,335,182</u>	<u>1,335,182</u>
MODERNIZATION REV - EXPEND	<u>185,887</u>	<u>342,497</u>	<u>(1,119,682)</u>	<u>(1,119,682)</u>
MODERNIZATION AVAILABLE FINANCING SOURCES	1,183,482	1,451,041	1,335,182	1,335,182
MODERNIZATION FINANCING USES	<u>74,938</u>	<u>-</u>	<u>1,335,182</u>	<u>1,335,182</u>
MODERNIZATION ENDING FUND BALANCE	<u>1,108,544</u>	<u>1,451,041</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, \$30,000 is appropriated for a transfer to the General Fund, and the remaining available fund balance of \$49,103 is appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
13470 491100 F/B UNRES UNDES	114,519	106,180	78,103	78,103
TRUNCATION PROGRAM BEGINNING FUND BALANCE	<u>114,519</u>	<u>106,180</u>	<u>78,103</u>	<u>78,103</u>
Revenue				
13470 640101 INTEREST ON CASH	2,101	485	1,000	1,000
13470 661604 SOC SEC TRUNCATION PROG FEE	-	-	-	-
TRUNCATION PROGRAM REVENUE	<u>2,101</u>	<u>485</u>	<u>1,000</u>	<u>1,000</u>
Expense				
13470 750100 OP TRANS OUT - GEN FD	10,440	-	30,000	30,000
13470 780100 APPROPRIATION FOR CONTINGENCY	-	-	49,103	49,103
TRUNCATION PROGRAM EXPENDITURES	<u>10,440</u>	<u>-</u>	<u>79,103</u>	<u>79,103</u>
TRUNCATION PROGRAM REV - EXPEND	<u>(8,339)</u>	<u>485</u>	<u>(78,103)</u>	<u>(78,103)</u>
TRUNCATION PROGRAM AVAILABLE FINANCING SOURCES	116,620	106,665	79,103	79,103
TRUNCATION PROGRAM FINANCING USES	<u>10,440</u>	<u>-</u>	<u>79,103</u>	<u>79,103</u>
TRUNCATION PROGRAM ENDING FUND BALANCE	<u>106,180</u>	<u>106,665</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, the entire available fund balance of \$199,830 is appropriated for contingency.

		ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance					
13480	491100 F/B UNRES UNDES	12,624	13,611	13,655	199,830
	UST PENALTIES BEGINNING FUND BALANCE	<u>12,624</u>	<u>13,611</u>	<u>13,655</u>	<u>199,830</u>
Revenue					
13480	630226 UST PENALTIES H&S 25299	750	7,500	-	-
13480	630300 FORFEITURES & PENALTIES	-	177,199	-	-
13480	640101 INTEREST ON CASH	237	62	200	-
	UST PENALTIES REVENUE	<u>987</u>	<u>184,761</u>	<u>200</u>	<u>-</u>
Expense					
13480	780100 APPROPRIATION FOR CONTINGENCY	-	-	13,855	199,830
	UST PENALTIES EXPENDITURES	-	-	13,855	199,830
	UST PENALTIES REV - EXPEND	<u>987</u>	<u>184,761</u>	<u>(13,655)</u>	<u>(199,830)</u>
	UST PENALTIES AVAILABLE FINANCING SOURCES	13,611	198,372	13,855	199,830
	UST PENALTIES FINANCING USES	-	-	13,855	199,830
	UST PENALTIES ENDING FUND BALANCE	<u>13,611</u>	<u>198,372</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, the entire fund balance of \$25,166 is appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
13500 491100 F/B UNRES UNDES	24,464	24,906	24,987	25,056
NUISANCE ABATE EH/DEGS/PLNG BEGINNING FUND BALANCE	<u>24,464</u>	<u>24,906</u>	<u>24,987</u>	<u>25,056</u>
Revenue				
13500 640101 INTEREST ON CASH	442	111	400	110
ABATE EH,DEGS,PLN REVENUE	<u>442</u>	<u>111</u>	<u>400</u>	<u>110</u>
Expense				
13500 780100 APPROPRIATION FOR CONTINGENCY	-	-	25,387	25,166
ABATE EH,DEGS,PLN EXPENDITURES	<u>-</u>	<u>-</u>	<u>25,387</u>	<u>25,166</u>
ABATE EH,DEGS,PLN REV - EXPEND	<u>442</u>	<u>111</u>	<u>(24,987)</u>	<u>(25,056)</u>
ABATE EH/DEGS/PLNG AVAILABLE FINANCING SOURCES	24,906	25,018	25,387	25,166
ABATE EH/DEGS/PLNG FINANCING USES	<u>-</u>	<u>-</u>	<u>25,387</u>	<u>25,166</u>
NUISANCE ABATE EH/DEGS/PLNG ENDING FUND BALANCE	<u>24,906</u>	<u>25,018</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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. The fund was closed in FY 2022-23.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
13550 491100 F/B UNRES UNDES	270	275	275	-
R WILLS ANIMAL CAPITAL IMPROV BEGINNING FUND BALANCE	<u>270</u>	<u>275</u>	<u>275</u>	<u>-</u>
Revenue				
13550 640101 INTEREST ON CASH	5	1	4	-
R WILLS ANIMAL CAPITAL IMPROV REVENUE	<u>5</u>	<u>1</u>	<u>4</u>	<u>-</u>
Expense				
13550 780100 APPROPRIATION FOR CONTINGENCY	-	-	279	-
R WILLS ANIMAL CAPITAL IMPROV EXPENDITURES	-	-	279	-
R WILLS ANIMAL CAPITAL IMPROV REV - EXPEND	<u>5</u>	<u>1</u>	<u>(275)</u>	<u>-</u>
R WILLS ANIMAL CAPITAL IMPROV AVAILABLE FINANCING SOURCES	275	276	279	-
R WILLS ANIMAL CAPITAL IMPROV FINANCING USES	-	-	279	-
R WILLS ANIMAL CAPITAL IMPROV ENDING FUND BALANCE	<u>275</u>	<u>276</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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, \$65,000 has been appropriated for the 2022-23 fiscal year for Professional and Specialized Services and \$2,500 for Special Departmental Expense. The remaining available fund balance of \$9,195 is appropriated for contingency.

		ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance					
13570	491100 F/B UNRES UNDES	50,186	47,785	47,957	29,065
	RABIES/SPAY/NEUTER BEGINNING FUND BALANCE	<u>50,186</u>	<u>47,785</u>	<u>47,957</u>	<u>29,065</u>
Revenue					
13570	640101 INTEREST ON CASH	940	226	300	130
13570	661000 AGRICULTURAL SERVICES	4,097	2,228	2,800	2,500
13570	661400 HUMANE SERVICES	63,969	30,292	50,000	45,000
	RABIES/SPAY/NEUTER REVENUE	<u>69,006</u>	<u>32,746</u>	<u>53,100</u>	<u>47,630</u>
Expense					
13570	721400 PROFESSIONAL & SPECIALIZED SERVICES	71,407	42,629	70,000	65,000
13570	721900 SPECIAL DEPARTMENT EXPENSE	-	-	5,000	2,500
13570	780100 APPROPRIATION FOR CONTINGENCY	-	-	26,057	9,195
	RABIES/SPAY/NEUTER EXPENDITURES	<u>71,407</u>	<u>42,629</u>	<u>101,057</u>	<u>76,695</u>
	RABIES/SPAY/NEUTER REV - EXPEND	<u>(2,401)</u>	<u>(9,883)</u>	<u>(47,957)</u>	<u>(29,065)</u>
	RABIES/SPAY/NEUTER AVAILABLE FINANCING SOURCES	119,192	80,531	101,057	76,695
	RABIES/SPAY/NEUTER FINANCING USES	<u>71,407</u>	<u>42,629</u>	<u>101,057</u>	<u>76,695</u>
	AN CON RABIES/SPAY/NEUTER ENDING FUND BALANCE	<u>47,785</u>	<u>37,902</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, the entire fund balance of \$3,920 is appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
13650 491100 F/B UNRES UNDES	3,406	3,610	3,755	3,755
VITAL HLTH STATS/CLERK BEGINNING FUND BALANCE	<u>3,406</u>	<u>3,610</u>	<u>3,755</u>	<u>3,755</u>
Revenue				
13650 640101 INTEREST ON CASH	63	16	40	40
13650 661601 CLERK RECORDING FEES	140	82	125	125
HLTH STATS - CLERK REVENUE	<u>203</u>	<u>98</u>	<u>165</u>	<u>165</u>
Expense				
13650 780100 APPROPRIATION FOR CONTINGENCY	-	-	3,920	3,920
HLTH STATS - CLERK EXPENDITURES	-	-	3,920	3,920
HLTH STATS - CLERK REV - EXPEND	<u>203</u>	<u>98</u>	<u>(3,755)</u>	<u>(3,755)</u>
HLTH STATS/CLERK AVAILABLE FINANCING SOURCES	3,610	3,707	3,920	3,920
HLTH STATS/CLERK FINANCING USES	-	-	3,920	3,920
HLTH STATS/CLERK ENDING FUND BALANCE	<u>3,610</u>	<u>3,707</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, \$17,000 has been appropriated for an operating transfer out to the General Fund. The remaining balance of \$206,396 is appropriated for contingency.

		ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance					
13670	491100 F/B UNRES UNDES	200,546	211,705	208,296	208,296
	HLTH STATS - RECORDER BEGINNING FUND BALANCE	<u>200,546</u>	<u>211,705</u>	<u>208,296</u>	<u>208,296</u>
Revenue					
13670	640101 INTEREST ON CASH	3,753	967	3,100	3,100
13670	661603 RECDR RECORDING FEES	12,406	11,585	12,000	12,000
	HLTH STATS - RECORDER REVENUE	<u>16,159</u>	<u>12,552</u>	<u>15,100</u>	<u>15,100</u>
Expense					
13670	750100 OP TRANS OUT - GEN FD	5,000	11,585	17,000	17,000
13670	780100 APPROPRIATION FOR CONTINGENCY	-	-	206,396	206,396
	HLTH STATS - RECORDER EXPENDITURES	<u>5,000</u>	<u>11,585</u>	<u>223,396</u>	<u>223,396</u>
	HLTH STATS - RECORDER REV - EXPEND	<u>11,159</u>	<u>967</u>	<u>(208,296)</u>	<u>(208,296)</u>
	HLTH STATS - RECORDER AVAILABLE FINANCING SOURCES	216,705	224,257	223,396	223,396
	HLTH STATS - RECORDER FINANCING USES	<u>5,000</u>	<u>11,585</u>	<u>223,396</u>	<u>223,396</u>
	VITAL HLTH STATS - RECORDER ENDING FUND BALANCE	<u>211,705</u>	<u>212,672</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
13700 491100 F/B UNRES UNDES	864,047	1,520,117	836,000	1,393,178
RD MITIGATION FEES BEGINNING FUND BALANCE	<u>864,047</u>	<u>1,520,117</u>	<u>836,000</u>	<u>1,393,178</u>
Revenue				
13700 640101 INTEREST ON CASH	15,669	3,373	5,196	2,500
13700 661707 ROAD MITIGATION FEES	-	85,388	40,000	40,000
13700 680500 LOAN REPAID	100,000	(100,000)	100,000	-
	<u>115,669</u>	<u>(11,239)</u>	<u>145,196</u>	<u>42,500</u>
Expense				
13700 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
13700 790500 CASH FLOW LOAN	234,300	115,700	981,196	1,435,678
RD MITIGATION FEES EXPENDITURES	<u>234,300</u>	<u>115,700</u>	<u>981,196</u>	<u>1,435,678</u>
RD MITIGATION FEES REV - EXPEND	<u>(118,631)</u>	<u>(126,939)</u>	<u>(836,000)</u>	<u>(1,393,178)</u>
RD MITIGATION FEES AVAILABLE FINANCING SOURCES	979,716	1,508,878	981,196	1,435,678
RD MITIGATION FEES FINANCING USES	<u>234,300</u>	<u>115,700</u>	<u>981,196</u>	<u>1,435,678</u>
RD MITIGATION FEES ENDING FUND BALANCE	<u>745,416</u>	<u>1,393,178</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, \$259,135 is appropriated in Services and Supplies.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
13760 491100 F/B UNRES UNDES	350,278	328,724	452,444	365,380
CO CHILD TRUST - CAPIT BEGINNING FUND BALANCE	<u>350,278</u>	<u>328,724</u>	<u>452,444</u>	<u>365,380</u>
Revenue				
13760 640101 INTEREST ON CASH	6,703	1,434	1,434	1,301
13760 650930 ST-CHILD ABUSE PIT	3,825	3,640	-	-
13760 657000 FED - OTHER	22,057	35,023	38,494	181,241
13760 661602 HEALTH RECORDING FEES	10,998	10,814	13,008	26,234
13760 680200 OPERATING TRANSFERS IN	123,724	251,337	-	-
TRUST - CAPIT GRANT REVENUE	<u>167,307</u>	<u>302,248</u>	<u>52,936</u>	<u>208,775</u>
Expense				
13760 721400 PROF & SPEC SVC	188,861	178,528	140,000	259,135
13760 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
TRUST - CAPIT GRANT EXPENDITURES	<u>188,861</u>	<u>178,528</u>	<u>140,000</u>	<u>259,135</u>
TRUST - CAPIT GRANT REV - EXPEND	<u>(21,554)</u>	<u>123,720</u>	<u>(87,064)</u>	<u>(50,360)</u>
TRUST - CAPIT AVAILABLE FINANCING SOURCES	517,585	630,972	505,380	574,155
TRUST - CAPIT FINANCING USES	<u>188,861</u>	<u>178,528</u>	<u>140,000</u>	<u>259,135</u>
TRUST - CAPIT ENDING FUND BALANCE	<u>328,724</u>	<u>452,444</u>	<u>365,380</u>	<u>315,020</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, \$10,000 is appropriated for training/travel; and the remaining available fund balance of \$16,736 is appropriated for contingency.

		ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance					
13770	491100 F/B UNRES UNDES	33,771	33,771	28,745	26,736
	ST ADMN REV BEGINNING FUND BALANCE	<u>33,771</u>	<u>33,771</u>	<u>28,745</u>	<u>26,736</u>
Revenue					
13770	654522 ST-BSARF FEES	-	-	6,500	-
	ST ADMN REV FUND REVENUE	<u>-</u>	<u>-</u>	<u>6,500</u>	<u>-</u>
Expense					
13770	722000 TRANSPORTATION/TRAVEL	-	6,708	10,000	10,000
13770	780100 APPROPRIATION FOR CONTINGENCY	-	-	25,245	16,736
	ST ADMN REV FUND EXPENDITURES	<u>-</u>	<u>6,708</u>	<u>35,245</u>	<u>26,736</u>
	ST ADMN REV FUND REV - EXPEND	<u>-</u>	<u>(6,708)</u>	<u>(28,745)</u>	<u>(26,736)</u>
	ST ADMN REV AVAILABLE FINANCING SOURCES	33,771	33,771	35,245	26,736
	ST ADMN REV FINANCING USES	<u>-</u>	<u>6,708</u>	<u>35,245</u>	<u>26,736</u>
	ST ADMN REV ENDING FUND BALANCE	<u>33,771</u>	<u>27,063</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 were 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 2022-23, the entire available fund balance of \$1,955 is appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
13800 491100 F/B UNRES UNDES	1,896	1,930	1,929	1,943
BUILDING PROGRAM BEGINNING FUND BALANCE	<u>1,896</u>	<u>1,930</u>	<u>1,929</u>	<u>1,943</u>
Revenue				
13800 640101 INTEREST ON CASH	34	9	20	12
13800 680200 OPERATING TRANSFERS IN	-	-	-	-
BUILDING FUND REVENUE	<u>34</u>	<u>9</u>	<u>20</u>	<u>12</u>
Expense				
13800 780100 APPROPRIATION FOR CONTINGENCY	-	-	1,949	1,955
BUILDING FUND EXPENDITURES	-	-	1,949	1,955
BUILDING FUND REV - EXPEND	<u>34</u>	<u>9</u>	<u>(1,929)</u>	<u>(1,943)</u>
BUILDING PROGRAM AVAILABLE FINANCING SOURCES	1,930	1,938	1,949	1,955
BUILDING PROGRAM FINANCING USES	-	-	1,949	1,955
BUILDING PROGRAM ENDING FUND BALANCE	<u>1,930</u>	<u>1,938</u>	<u>-</u>	<u>-</u>
BUILDING PROGRAM ADJUSTED ENDING FUND BALANCE				

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, the entire available fund balance of \$2,255 is appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
13850 491100 F/B UNRES UNDES	2,163	2,202	2,209	2,216
HCD RLF PUBLIC FACILITIES BEGINNING FUND BALANCE	<u>2,163</u>	<u>2,202</u>	<u>2,209</u>	<u>2,216</u>
Revenue				
13850 640101 INTEREST ON CASH	39	10	39	39
13850 680500 LOAN REPAID	-	-	-	-
	<u>39</u>	<u>10</u>	<u>39</u>	<u>39</u>
Expense				
13850 701000 TRUST EXPENDITURES	-	-	-	-
13850 780100 APPROPRIATION FOR CONTINGENCY	-	-	2,248	2,255
HCD RLF PUB FAC EXPENDITURES	-	-	2,248	2,255
HCD RLF PUB FAC REV - EXPEND	<u>39</u>	<u>10</u>	<u>(2,209)</u>	<u>(2,216)</u>
HCD RLF PUBLIC FACILITIES AVAILABLE FINANCING SOURCES	2,202	2,212	2,248	2,255
HCD RLF P\UBLIC FACILITIES FINANCING USES	-	-	2,248	2,255
HCD RLF PUBLIC FACILITIES ENDING FUND BALANCE	<u>2,202</u>	<u>2,212</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, the remaining available fund balance of \$76,980 is appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	PROPOSED BUDGET 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
13860 491100 F/B UNRES UNDES	148,819	187,474	98,567	218,980
HCD RLF REHAB BEGINNING FUND BALANCE	<u>148,819</u>	<u>187,474</u>	<u>98,567</u>	<u>218,980</u>
Revenue				
13860 640101 INTEREST ON CASH	3,151	661	9,000	3,000
13860 680500 LOAN REPAID	35,504	179,614	105,000	105,000
HCD RLF REHAB REVENUE	<u>38,655</u>	<u>180,275</u>	<u>114,000</u>	<u>108,000</u>
Expense				
13860 701000 TRUST EXPENDITURES	-	-	-	-
13860 721400 PROF & SPECIALIZED SERVICES	-	191,063	98,567	250,000
13860 780100 APPROPRIATION FOR CONTINGENCY	-	-	114,000	76,980
HCD RLF REHAB EXPENDITURES	<u>-</u>	<u>191,063</u>	<u>212,567</u>	<u>326,980</u>
HCD RLF REHAB REV - EXPEND	<u>38,655</u>	<u>(10,788)</u>	<u>(98,567)</u>	<u>(218,980)</u>
HCD RLF REHAB AVAILABLE FINANCING SOURCES	187,474	367,749	212,567	326,980
HCD RLF REHAB FINANCING USES	<u>-</u>	<u>191,063</u>	<u>212,567</u>	<u>326,980</u>
HCD RLF REHAB ENDING FUND BALANCE	<u>187,474</u>	<u>176,686</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, the entire available fund balance of \$322,422 is appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
13870 491100 F/B UNRES UNDES	228,799	236,911	239,958	304,422
RLF-HOMEBUYER ASSIST BEGINNING FUND BALANCE	<u>228,799</u>	<u>236,911</u>	<u>239,958</u>	<u>304,422</u>
Revenue				
13870 640101 INTEREST ON CASH	4,162	1,089	3,000	3,000
13870 680500 LOAN REPAYED	3,950	63,570	15,000	15,000
RLF HOMEBUYER ASSIST REVENUE	<u>8,112</u>	<u>64,659</u>	<u>18,000</u>	<u>18,000</u>
Expense				
13870 701000 TRUST EXPENDITURES	-	75	100	-
13870 780100 APPROPRIATION FOR CONTINGENCY	-	-	257,958	322,422
RLF HOMEBUYER ASSIST EXPENDITURES	<u>-</u>	<u>-</u>	<u>257,958</u>	<u>322,422</u>
RLF HOMEBUYER ASSIST REV - EXPEND	<u>8,112</u>	<u>64,659</u>	<u>(239,958)</u>	<u>(304,422)</u>
RLF-HOMEBUYER ASSIST AVAILABLE FINANCING SOURCES	236,911	301,570	257,958	322,422
RLF-HOMEBUYER ASSIST FINANCING USES	<u>-</u>	<u>-</u>	<u>257,958</u>	<u>322,422</u>
RLF-HOMEBUYER ASSIST ENDING FUND BALANCE	<u>236,911</u>	<u>301,570</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23 fiscal year.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
14100 491100 F/B UNRES UNDES	101,343	102,753	87,750	103,016
USED OIL GRANT BEGINNING FUND BALANCE	<u>101,343</u>	<u>102,753</u>	<u>87,750</u>	<u>103,016</u>
Revenue				
14100 640101 INTEREST ON CASH	1,914	457	2,000	252
14100 654037 ST - USED OIL GRANT	20,195	10,000	18,500	11,185
USED OIL GRANT REVENUE	<u>22,109</u>	<u>10,457</u>	<u>20,500</u>	<u>11,437</u>
Expense				
14100 721400 PROFESSIONAL & SPECIALIZED SERVICES	20,699	10,195	30,000	50,000
14100 721962 SPECIAL DEPARTMENTAL EXPENSE - USED OIL GRANTS	-	-	30,000	50,000
14100 780100 APPROPRIATION FOR CONTINGENCY	-	-	48,250	14,453
USED OIL GRANT EXPENDITURES	<u>20,699</u>	<u>10,195</u>	<u>108,250</u>	<u>114,453</u>
USED OIL GRANT REV - EXPEND	<u>1,410</u>	<u>262</u>	<u>(87,750)</u>	<u>(103,016)</u>
USED OIL GRANT AVAILABLE FINANCING SOURCES	123,452	113,211	108,250	114,453
USED OIL GRANT FINANCING USES	<u>20,699</u>	<u>10,195</u>	<u>108,250</u>	<u>114,453</u>
USED OIL GRANT ENDING FUND BALANCE	<u>102,753</u>	<u>103,016</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23 fiscal year.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
14110 491100 F/B UNRES UNDES	190,660	193,031	182,594	201,981
RECYCLING GRANT BEGINNING FUND BALANCE	<u>190,660</u>	<u>193,031</u>	<u>182,594</u>	<u>201,981</u>
Revenue				
14110 654504 STATE - CONSERVATION RECYCLING	18,851	18,950	18,750	19,202
RECYCLING GRANT REVENUE	<u>18,851</u>	<u>18,950</u>	<u>18,750</u>	<u>19,202</u>
Expense				
14110 721400 PROFESSIONAL & SPECIALIZED SERVICES	1,950	10,000	6,000	10,000
14110 721900 SPECIAL DEPT EXP	-	-	3,000	5,000
14110 721947 SPECIAL DEPARTMENTAL EXPENSE - RECYCLING	14,530	-	10,000	10,000
14110 780100 APPROPRIATION FOR CONTINGENCY	-	-	182,344	196,183
RECYCLING GRANT EXPENDITURES	<u>16,480</u>	<u>10,000</u>	<u>201,344</u>	<u>221,183</u>
RECYCLING GRANT REV - EXPEND	<u>2,371</u>	<u>8,950</u>	<u>(182,594)</u>	<u>(201,981)</u>
RECYCLING GRANT AVAILABLE FINANCING SOURCES	209,511	211,981	201,344	221,183
RECYCLING GRANT FINANCING USES	<u>16,480</u>	<u>10,000</u>	<u>201,344</u>	<u>221,183</u>
RECYCLING GRANT ENDING FUND BALANCE	<u>193,031</u>	<u>201,981</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

1430 DEVELOPMENT IMPACT FEE – GENERAL GOVERNMENT

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. In FY 2018-19 and 2019-20, a total of \$975,458 was appropriated for design and construction of the County Government Center 3rd Floor Project. In FY 2020-21, \$600,000 was appropriated for capital improvements at the Oakhurst Government Center. For 2022-23, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining estimated fund balance of \$2,244,726 is appropriated for contingency and recommended for future repayment of the debt service for the Oakhurst Government Center.

		ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance					
14300	491100 F/B UNRES UNDES	925,789	728,376	1,128,043	1,752,938
	DEV FEE -GENERAL GOVT BEGINNING FUND BALANCE	<u>925,789</u>	<u>728,376</u>	<u>1,128,043</u>	<u>1,752,938</u>
Revenue					
14300	640101 INTEREST ON CASH	7,478	3,753	5,000	5,500
14300	662901 DEV FEE-COUNTY	685,567	1,129,581	950,000	1,130,000
	DEV IMPACT FEE GEN GOVT REVENUE	<u>693,044</u>	<u>1,133,334</u>	<u>955,000</u>	<u>1,135,500</u>
Expense					
14300	721403 ACCTG AUDIT SVC	-	-	500	500
14300	750000 OPERATING TRANSFERS OUT	890,458	-	-	-
14300	750100 OP TRANS OUT - GEN FD	-	600,000	624,373	643,212
14300	780100 APPROPRIATION FOR CONTINGENCY	-	-	1,458,170	2,244,726
	DEV FEE-GEN GOVT EXPENDITURES	<u>890,458</u>	<u>600,000</u>	<u>2,083,043</u>	<u>2,888,438</u>
	DEV FEE-GEN GOVT REV - EXPEND	<u>(197,414)</u>	<u>533,334</u>	<u>(1,128,043)</u>	<u>(1,752,938)</u>
	DEV FEE-GENERAL GOVT AVAILABLE FINANCING SOURCES	1,618,834	1,861,710	2,083,043	2,888,438
	DEV FEE-GENERAL GOVT FINANCING USES	<u>890,458</u>	<u>600,000</u>	<u>2,083,043</u>	<u>2,888,438</u>
	DEV FEE-GENERAL GOVT ENDING FUND BALANCE	<u>728,376</u>	<u>1,261,710</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, \$900,000 is appropriated to partially offset the debt service for the Hall of Justice and Jail HVAC Projects. The remaining \$1,862,858 is appropriated as contingencies.

		ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance					
14310	491100 F/B UNRES UNDES	266,382	639,621	1,547,999	1,578,358
	IMPACT FEE-PUBLIC PRO BEGINNING FUND BALANCE	<u>266,382</u>	<u>639,621</u>	<u>1,547,999</u>	<u>1,578,358</u>
Revenue					
14310	640101 INTEREST ON CASH	4,542	4,170	3,500	5,000
14310	662901 DEV FEE-COUNTY PUBLIC PROTECT	627,584	1,118,487	900,000	1,180,000
	IMPACT FEE-PUBLIC PROTECT REVENUE	<u>632,126</u>	<u>1,122,657</u>	<u>903,500</u>	<u>1,185,000</u>
Expense					
14310	721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14310	750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	-	900,000	900,000
14310	750121 OPERATING TRANSFERS OUT - CAP PROJ	258,887	-	-	-
14310	780100 APPROPRIATION FOR CONTINGENCY	-	-	1,550,999	1,862,858
	IMPACT FEE-PUBLIC PROTECT EXPENDITURES	<u>258,887</u>	<u>-</u>	<u>2,451,499</u>	<u>2,763,358</u>
	IMPACT FEE-PUBLIC PROTECT REV - EXPEND	<u>373,239</u>	<u>1,122,657</u>	<u>(1,547,999)</u>	<u>(1,578,358)</u>
	IMPACT FEE-CNTY PUBLIC PRO AVAILABLE FINANCING SOURCES	898,508	1,762,278	2,451,499	2,763,358
	IMPACT FEE-CNTY PUBLIC PRO FINANCING USES	<u>258,887</u>	<u>-</u>	<u>2,451,499</u>	<u>2,763,358</u>
	IMPACT FEE-CNTY PUBLIC PRO ENDING FUND BALANCE	<u>639,621</u>	<u>1,762,278</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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. In 2019-20, \$250,000 was used on costs associated with the Ranchos Library Project. For 2022-23, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The estimated available fund balance of \$958,832 is appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
14320 491100 F/B UNRES UNDES	276,772	214,927	471,696	697,332
IMPACT FEE-LIBRARY BEGINNING FUND BALANCE	<u>276,772</u>	<u>214,927</u>	<u>471,696</u>	<u>697,332</u>
Revenue				
14320 640101 INTEREST ON CASH	2,010	1,306	2,000	2,000
14320 662901 DEV FEE-COUNTY	186,145	263,079	230,000	260,000
IMPACT FEE-LIBRARY REVENUE	<u>188,155</u>	<u>264,385</u>	<u>232,000</u>	<u>262,000</u>
Expense				
14320 721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14320 750121 OPERATING TRANSFERS OUT - CAPITAL PROJECT	250,000	-	41,191	-
14320 780100 APPROPRIATION FOR CONTINGENCY	-	-	662,005	958,832
IMPACT FEE-LIBRARY EXPENDITURES	<u>250,000</u>	<u>-</u>	<u>703,696</u>	<u>959,332</u>
IMPACT FEE-LIBRARY REV - EXPEND	<u>(61,845)</u>	<u>264,385</u>	<u>(471,696)</u>	<u>(697,332)</u>
IMPACT FEE-LIBRARY AVAILABLE FINANCING SOURCES	464,927	479,312	703,696	959,332
IMPACT FEE-LIBRARY FINANCING USES	<u>250,000</u>	<u>-</u>	<u>703,696</u>	<u>959,332</u>
IMPACT FEE-LIBRARY ENDING FUND BALANCE	<u>214,927</u>	<u>479,312</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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. In 2020-21, \$250,000 was appropriated for the Manzanita Project to fund the projected cost of civil engineering work, erosion control and a public restroom and \$46,747 as match for the Land Water Conservation Fund Grant for Courthouse Park. For 2022-23, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The estimated available fund balance of \$1,837,060 is appropriated for contingency for future parks improvements.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
14330 491100 F/B UNRES UNDES	418,467	727,926	837,926	1,364,060
IMPACT FEE PARKS BEGINNING FUND BALANCE	<u>418,467</u>	<u>727,926</u>	<u>837,926</u>	<u>1,364,060</u>
Revenue				
14330 640101 INTEREST ON CASH	9,555	2,945	5,000	3,500
14330 662901 DEV FEE-COUNTY	299,904	468,286	410,000	470,000
IMPACT FEE-PARKS REVENUE	<u>309,459</u>	<u>471,231</u>	<u>415,000</u>	<u>473,500</u>
Expense				
14330 721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14330 750121 OPERATING TRANSFERS OUT - CAPITAL PROJECT	-	296,748	-	-
14330 780100 APPROPRIATION FOR CONTINGENCY	-	-	1,252,426	1,837,060
IMPACT FEE-PARKS EXPENDITURES	<u>-</u>	<u>296,748</u>	<u>1,252,926</u>	<u>1,837,560</u>
IMPACT FEE-PARKS REV - EXPEND	<u>309,459</u>	<u>174,483</u>	<u>(837,926)</u>	<u>(1,364,060)</u>
IMPACT FEE-PARKS AVAILABLE FINANCING SOURCES	727,926	1,199,157	1,252,926	1,837,560
IMPACT FEE-PARKS FINANCING USES	<u>-</u>	<u>296,748</u>	<u>1,252,926</u>	<u>1,837,560</u>
IMPACT FEE-PARKS ENDING FUND BALANCE	<u>727,926</u>	<u>902,410</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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. In FY 2019-20, \$131,000 was appropriated to fund part of the construction cost of the Sheriff's Office Ranchos Substation. For 2021-22, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The estimated available fund balance of \$704,343 is appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
14340 491100 F/B UNRES UNDES	135,761	100,996	236,050	490,843
DEV FEE-SHRF PTRL/INV BEGINNING FUND BALANCE	<u>135,761</u>	<u>100,996</u>	<u>236,050</u>	<u>490,843</u>
Revenue				
14340 640101 INTEREST ON CASH	844	660	900	1,000
14340 662601 P&R - SVC TO GOV'T	-	-	-	-
14340 662901 DEV FEE-COUNTY	95,392	178,870	145,000	213,000
DEV FEE-SHRF PTRL/INV REVENUE	<u>96,235</u>	<u>179,531</u>	<u>145,900</u>	<u>214,000</u>
Expense				
14340 721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14340 750100 OP TRANS OUT-GEN FD	-	-	-	-
14340 750121 OP TRANS OUT_ CAP PROJECT	131,000	-	-	-
14340 780100 APPROPRIATION FOR CONTINGENCY	-	-	381,450	704,343
DEV FEE-SHRF PTRL/INV EXPENDITURES	<u>131,000</u>	<u>-</u>	<u>381,950</u>	<u>704,843</u>
DEV FEE-SHRF PTRL/INV REV - EXPEND	<u>(34,765)</u>	<u>179,531</u>	<u>(236,050)</u>	<u>(490,843)</u>
DEV FEE-SHRF PTRL/INV AVAILABLE FINANCING SOURCES	231,996	280,527	381,950	704,843
DEV FEE-SHRF PTRL/INV FINANCING USES	<u>131,000</u>	<u>-</u>	<u>381,950</u>	<u>704,843</u>
DEV FEE-SHRF PTRL/INV ENDING FUND BALANCE	<u>100,996</u>	<u>280,527</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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. In FY 2019-20 and 2020-21, \$250,000 was appropriated for the design of Fire Station 3. For 2022-23, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining estimated fund balance of \$3,528,521 is appropriated for operating transfer out for future fire projects.

		ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance					
14350	491100 F/B UNRES UNDES	506,664	922,895	1,365,345	2,457,521
	IMPACT FEE-FIRE BEGINNING FUND BALANCE	<u>506,664</u>	<u>922,895</u>	<u>1,365,345</u>	<u>2,457,521</u>
Revenue					
14350	640101 INTEREST ON CASH	11,628	4,946	9,000	6,100
14350	662901 DEV FEE-COUNTY	454,603	869,978	660,000	870,000
	IMPACT FEE-FIRE REVENUE	<u>466,231</u>	<u>874,924</u>	<u>669,000</u>	<u>876,100</u>
Expense					
14350	750000 OPERATING TRANSFERS OUT	-	-	-	3,528,521
14350	750121 OP TRAN OUT - CAP PROJECT	50,000	200,000	-	-
14350	780100 APPROPRIATION FOR CONTINGENCY	-	-	2,033,845	-
	IMPACT FEE-FIRE EXPENDITURES	<u>50,000</u>	<u>200,000</u>	<u>2,034,345</u>	<u>3,529,021</u>
	IMPACT FEE-FIRE REV - EXPEND	<u>416,231</u>	<u>674,924</u>	<u>(1,365,345)</u>	<u>(2,652,921)</u>
	IMPACT FEE-FIRE AVAILABLE FINANCING SOURCES	972,895	1,797,819	2,034,345	3,333,621
	IMPACT FEE-FIRE FINANCING USES	<u>50,000</u>	<u>200,000</u>	<u>2,034,345</u>	<u>3,529,021</u>
	IMPACT FEE-FIRE ENDING FUND BALANCE	<u>922,895</u>	<u>1,597,819</u>	<u>-</u>	<u>(195,400)</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

1440 SB 129 Pretrial

California Senate Bill 129 amends the Budget Act of 2021 to provide \$140 million in funding for "the implementation and operation of ongoing court programs and practices that promote the safe, efficient, fair, and timely pretrial release of individuals booked into jail," along with \$70 million to expand a pretrial pilot program funded with one-time resources in the 2019 Budget. SB 129 requires the Judicial Council of California to distribute this funding to 58 California courts and county supervision agencies, providing them with the resources necessary to assist judicial officers in making pretrial release decisions based on the least restrictive conditions, while ensuring public safety. This Special Revenue Fund will hold funds received from the Court to reimburse the General Fund for Pretrial Services expenses for salaries and benefits, office supplies, equipment, and professional services.

		ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance					
14400	491100 F/B UNRES UNDES	-	-	-	333,670
	SB 129 PRETRIAL BEGINNING FUND BALANCE	-	-	-	333,670
Revenue					
14400	654000 STATE - OTHER	-	-	-	260,529
	SB 129 PRETRIAL REVENUE	-	-	-	260,529
Expense					
14400	750100 OP TRANS OUT - GEN FD	-	-	-	365,829
14400	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	228,370
	SB 129 PRETRIAL EXPENDITURES	-	-	-	594,199
	SB 129 PRETRIAL REV - EXPEND	-	-	-	(333,670)
	SB 129 PRETRIAL AVAILABLE FINANCING SOURCES	-	-	-	594,199
	SB 129 PRETRIAL FINANCING USES	-	-	-	594,199
	SB 129 PRETRIAL ENDING FUND BALANCE	-	-	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

1442 SB 823 Juvenile Justice Realignment

Senate Bill 823, passed in 2020, prospectively realigned the Division of Juvenile Justice (DJJ) population from the State to California Counties effective July 1, 2021. The realignment target population (up to age 25) brings both new challenges and opportunities. The bill created the SB 823 Subcommittee of the Juvenile Justice Coordinating Council. This Subcommittee has convened to consider the requirements of WIC 1995 and developed the Madera County Juvenile Justice Realignment Plan to succeed in providing safety and services to this population. The balance of the \$250,000 Fiscal Year 2021-2022 apportionment and the total Fiscal Year 2022-2023 apportionment of \$561,730 for SB 823 Juvenile Justice Realignment will reimburse the General Fund for salaries and benefits, services and supplies, and infrastructure related to the SB 823 Board approved plan.

		ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance					
14220	491100 F/B UNRES UNDES	-	-	-	194,647
	SB 823 JUVENILE JUSTICE BEGINNING FUND BALANCE	-	-	-	194,647
Revenue					
14220	652505 STATE-CJSS REALIGNMENT SB 823	-	-	-	561,730
	SB 823 JUVENILE JUSTICE REVENUE	-	-	-	561,730
Expense					
14220	750100 OP TRANS OUT - GEN FD	-	-	-	756,377
14220	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	SB 823 JUVENILE JUSTICE EXPENDITURES	-	-	-	756,377
	SB 823 JUVENILE JUSTICE REV - EXPEND	-	-	-	(194,647)
	SB 823 JUVENILE JUSTICE AVAILABLE FINANCING SOURCES	-	-	-	756,377
	SB 823 JUVENILE JUSTICE FINANCING USES	-	-	-	756,377
	SB 823 JUVENILE JUSTICE ENDING FUND BALANCE	-	-	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23. The entire available fund balance of \$13,031 is appropriated for contingency.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
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 06/30/2023

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	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2019-20	2020-21	2021-22	2022-23
Fund Balance					
15020	491100 F/B UNRES UNDES		-	160,000	800,000
	GSA FEE REVENUE BEGINNING FUND BALANCE	-	-	160,000	800,000
Revenue					
15020	640101 INTEREST ON CASH		2,115	-	2,000
15020	640103 INTEREST ON PROPERTY TAX COLL		529	-	600
15020	662903 GSA FEES REVENUE	-	2,585,732	2,702,640	3,015,405
	TOTAL GSA FEES REVENUE	-	2,585,732	2,702,640	3,015,405
Expense					
15020	750100 OPERATING TRANSFERS OUT	-	-	2,542,640	2,553,865
15020	780100 APPROPRIATION FOR CONTINGENCY	-	-	320,000	1,261,540
	GSA FEE REVENUE EXPENDITURES	-	-	2,862,640	3,815,405
	GSA FEES REVENUE REV - EXPEND	-	2,585,732	(160,000)	(800,000)
	GSA FEES REVENUE AVAILABLE FINANCING SOURCES	-	2,585,732	2,862,640	3,815,405
	GSA FEES REVENUE FINANCING USES	-	-	2,862,640	3,815,405
	GSA FEES REVENUE ENDING FUND BALANCE	-	2,585,732	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23 is included herein.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
48900 461100 F/B RES ENCUMBRANCES	10,000	-	-	-
48900 491100 F/B UNRES UNDES	8,116	11,010	20,892	14,657
CASCADDEL WOODS BEGINNING FUND BALANCE	<u>18,116</u>	<u>11,010</u>	<u>20,892</u>	<u>14,657</u>
Revenue				
48900 640101 INTEREST ON CASH	331	6	100	50
48900 640103 INTEREST ON PROPERTY TAX COLL	20	4	-	-
48900 660204 SP ASMT - PARKS/LAND	14,850	15,150	15,000	15,300
48900 660210 SP ASMT - DELINQUENT ASMT	112	393	150	-
CASCADDEL WOODS REVENUE	<u>15,313</u>	<u>15,553</u>	<u>15,250</u>	<u>15,350</u>
Expense				
48900 720912 MTCE - PARKS	-	-	20,000	-
48900 721302 POSTAGE	207	-	-	-
48900 721400 PROF & SPEC SVC	21,945	11,581	15,500	29,807
48900 721403 AUDIT/ACCTG SVCS	11	-	-	-
48900 722101 GAS & ELECTRICITY	257	377	642	200
CASCADDEL WOODS EXPENDITURES	<u>22,419</u>	<u>11,958</u>	<u>36,142</u>	<u>30,007</u>
CASCADDEL WOODS REV - EXPEND	<u>(7,106)</u>	<u>3,595</u>	<u>(20,892)</u>	<u>(14,657)</u>
CASCADDEL WOODS AVAILABLE FINANCING SOURCES	33,429	26,562	36,142	30,007
CASCADDEL WOODS FINANCING USES	<u>22,419</u>	<u>11,958</u>	<u>36,142</u>	<u>30,007</u>

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
CASCADEL WOODS ENDING FUND BALANCE	<u>11,010</u>	<u>14,605</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 to provide fire protection to the area. CSA22 Zone B was dissolved and CSA22 Zone C has taken responsibility of these expenses. This budget will no longer exist once a transfer is made of the current funds into CSA22 C.

	ACTUAL 2019-20	ACTUAL 2020-21	PROPOSED BUDGET 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
51000 491100 F/B UNRES UNDES	274,317	296,094	295,181	265,000
TABLE MNT ZONE B BEGINNING FUND BALANCE	<u>274,317</u>	<u>296,094</u>	<u>295,181</u>	<u>265,000</u>
Revenue				
51000 640101 INTEREST ON CASH	4,723	1,246	2,500	1,000
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	267,993	263,420	290,000	290,000
51000 662723 SERVICES TO OTHER AGENCIES	-	-	-	-
TABLE MNT ZONE B REVENUE	<u>296,156</u>	<u>288,107</u>	<u>315,940</u>	<u>314,440</u>
Expense				
51000 720906 MTCE - ROADS	-	-	21,000	21,000
51000 720909 MTCE - ST LIGHTS	3,507	3,073	3,500	3,500
51000 721400 PROF & SPECIALIZED SERVICES	-	-	1,000	500
51000 721403 AUDIT/ACCTG SVCS	11	-	100	100
51000 750100 OP TRANS OUT - GEN FD	270,861	263,420	290,000	290,000
51000 780100 APPROPRIATION FOR CONTINGENCY	-	-	295,521	264,340
TABLE MNT ZONE B EXPENDITURES	<u>274,379</u>	<u>266,494</u>	<u>611,121</u>	<u>579,440</u>
TABLE MNT ZONE B REV - EXPEND	<u>21,777</u>	<u>21,613</u>	<u>(295,181)</u>	<u>(265,000)</u>
TABLE MNT ZONE B AVAILABLE FINANCING SOURCES	570,474	584,201	611,121	579,440
TABLE MNT ZONE B FINANCING USES	<u>274,379</u>	<u>266,494</u>	<u>611,121</u>	<u>579,440</u>
TABLE MNT ZONE B ENDING FUND BALANCE	<u>296,094</u>	<u>317,707</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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. This fund was closed out in Fiscal Year 2020-21.

		ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance					
54100	482100 F/B UNRES DES BOND RES	8,416	-		
54100	491100 F/B UNRES UNDES	13,369	22,178	59	-
CFD 93-1 RIO MESA BEGINNING FUND BALANCE		<u>21,784</u>	<u>22,178</u>	<u>59</u>	<u>-</u>
Revenue					
54100	640101 INTEREST ON CASH	393	(22,119)	100	-
54100	640103 INTEREST ON PROPERTY TAX	-		-	-
54100	660210 SP ASMT-DELINQUENT ASMT	-		-	-
CFD 93-1 RIO MESA REVENUE		<u>393</u>	<u>(22,119)</u>	<u>100</u>	<u>-</u>
Expense					
54100	721206 REFUND/OVERCHARGES	-	-	-	-
54100	721403 AUDIT/ACCTG SVCS	-	-	-	-
54100	721900 SPECIAL DEPARTMENTAL EXPENSE	-	59	-	-
54100	731400 INTERFUND EXPENSE	-	-	22,554	-
54100	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
CFD 93-1 RIO MESA EXPENDITURES		<u>-</u>	<u>59</u>	<u>22,554</u>	<u>-</u>
CFD 93-1 RIO MESA REV - EXPEND		<u>393</u>	<u>(22,178)</u>	<u>(22,454)</u>	<u>-</u>
CFD 93-1 RIO MESA AVAILABLE FINANCING SOURCES		22,178	59	159	-
CFD 93-1 RIO MESA FINANCING USES		-	59	22,554	-
CFD 93-1 RIO MESA ENDING FUND BALANCE		<u>22,178</u>	<u>-</u>	<u>(22,395)</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 \$104,185 appropriation for refunds.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
54200 482100 F/B UNRES DES BOND RES	41,817	41,817	-	-
54200 491100 F/B UNRES UNDES	45,944	47,529	89,636	103,685
CFD 94-1 COMMUNITY COLLEGE BEGINNING FUND BALANCE	<u>87,761</u>	<u>89,346</u>	<u>89,636</u>	<u>103,685</u>
Revenue				
54200 640101 INTEREST ON CASH	1,585	400	1,000	1,000
CFD 94-1 COMMUNITY COLLEGE REVENUE	<u>1,585</u>	<u>400</u>	<u>1,000</u>	<u>1,000</u>
Expense				
54200 721206 REFUND/OVERCHARGES	-	-	90,136	104,185
54200 721403 AUDIT/ACCTG SVCS	-	-	500	500
CFD 94-1 COMMUNITY COLLEGE EXPENDITURES	<u>-</u>	<u>-</u>	<u>90,636</u>	<u>104,685</u>
CFD 94-1 COMMUNITY COLLEGE REV - EXPEND	<u>1,585</u>	<u>400</u>	<u>(89,636)</u>	<u>(103,685)</u>
CFD 94-1 COMMUNITY COLLEGE AVAILABLE FINANCING SRCES	89,346	89,746	90,636	104,685
CFD 94-1 COMMUNITY COLLEGE FINANCING USES	<u>-</u>	<u>-</u>	<u>90,636</u>	<u>104,685</u>
CFD 94-1 COMMUNITY COLLEGE ENDING FUND BALANCE	<u>89,346</u>	<u>89,746</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23 budget provides for appropriations to cover Treasurer-Tax Collector expenses of administering the funds and \$1,491,000 for payment to Visit Yosemite: Madera County.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
54210 491100 F/B UNRES UNDES	7,952	(57,834)	57,800	50,420
IMPRV DISTRICT BEGINNING FUND BALANCE	<u>7,952</u>	<u>(57,834)</u>	<u>57,800</u>	<u>50,420</u>
Revenue				
54210 660231 SPEC ASSESSMT - BUS IMPRV DST	801,142	1,298,183	900,000	1,500,000
54210 673800 PY CANCEL WARRANTS	-	-	-	-
IMPRV DISTRICT REVENUE	<u>801,142</u>	<u>1,298,183</u>	<u>900,000</u>	<u>1,500,000</u>
Expense				
54210 721400 PROFESSIONAL & SPECIALIZED SERVICES	-	-	-	-
54210 731305 CONTRIBUTIONS/OTHER AGENCIES	866,928	790,984	920,000	1,491,000
54210 780100 APPROPRIATION FOR CONTINGENCY	-	-	37,800	59,420
IMPRV DISTRICT EXPENDITURES	<u>866,928</u>	<u>790,984</u>	<u>957,800</u>	<u>1,550,420</u>
IMPRV DISTRICT REV - EXPEND	<u>(65,786)</u>	<u>507,199</u>	<u>(57,800)</u>	<u>(50,420)</u>
IMPRV DISTRICT AVAILABLE FINANCING SOURCES	809,094	1,240,349	957,800	1,550,420
IMPRV DISTRICT FINANCING USES	<u>866,928</u>	<u>790,984</u>	<u>957,800</u>	<u>1,550,420</u>
IMPRV DISTRICT ENDING FUND BALANCE	<u>(57,834)</u>	<u>449,365</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 to \$200,000, 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 2019-20</u>	<u>ACTUAL 2020-21</u>	<u>BOARD APPROVED 2021-22</u>	<u>PROPOSED BUDGET 2022-23</u>
Fund Balance				
55010 491100 F/B UNRES UNDES	8,498	8,498		
BEGINNING FUND BALANCE	<u>8,498</u>	<u>8,498</u>	-	-
Revenue				
55010 657124 FED-USDA GWSS APHIS	47,313	50,838	200,000	200,000
AG COMM TRUST REVENUE	<u>47,313</u>	<u>50,838</u>	<u>200,000</u>	<u>200,000</u>
Expense				
55010 721400 PROFESSIONAL & SPECIALIZED SERVICES	47,313	33,667		
55010 780100 APPROPRIATIONS FOR CONTINGENCY	-	-	200,000	200,000
EXPENDITURES	<u>47,313</u>	<u>33,667</u>	<u>200,000</u>	<u>200,000</u>
AG COMM TRUST REV - EXPEND	<u>-</u>	<u>17,171</u>	<u>-</u>	<u>-</u>
AVAILABLE FINANCING SOURCES	55,811	59,336	200,000	200,000
FINANCING USES	<u>47,313</u>	<u>33,667</u>	<u>200,000</u>	<u>200,000</u>
AG COMM TRUST ENDING FUND BALANCE	<u>8,498</u>	<u>25,669</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/23

5725 COUNTY DNA ID FUND DOC

The County collects fees under Prop 69 to defray costs of DNA testing. For fiscal year 2022-23, \$56,629 is appropriated for Transfer to the General Fund and \$1,000 for payments to TC-31 account for interest earned.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
57250 491100 F/B UNRES UNDES	231,899	19,351	19,351	16,029
BEGINNING FUND BALANCE	<u>231,899</u>	<u>19,351</u>	<u>19,351</u>	<u>16,029</u>
Revenue				
57250 601000 TRUST REVENUE	-	(8,849)	-	-
57250 630101 CO SHARE STATE FINES	-	8,521	10,000	10,000
57250 630405 PROP 69 DNA TEST	32,765	37,683	45,000	31,450
57250 640101 INTEREST ON CASH	4,711	253	1,000	150
DNA ID FUND-DOC REVENUE	<u>37,476</u>	<u>37,608</u>	<u>56,000</u>	<u>41,600</u>
Expense				
57250 730000 OTHER CHARGES	1,355	231	1,500	1,000
57250 750100 OP TRANS OUT - GEN FD	248,668	56,728	73,851	56,629
57250 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
DNA ID FUND-DOC EXPENDITURES	<u>250,023</u>	<u>56,959</u>	<u>75,351</u>	<u>57,629</u>
DNA ID FUND-DOC REV - EXPEND	<u>(212,548)</u>	<u>(19,351)</u>	<u>(19,351)</u>	<u>(16,029)</u>
AVAILABLE FINANCING SOURCES	269,375	56,959	75,351	57,629
FINANCING USES	<u>250,023</u>	<u>56,959</u>	<u>75,351</u>	<u>57,629</u>
ENDING FUND BALANCE	<u>19,351</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, the entire available fund balance of \$1,004,744 is appropriated for use.

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
58610 491100 F/B UNRES UNDES	374	4,255	2,164	4,744
RLF-HOMEBUYER ASSIST BEGINNING FUND BALANCE	<u>374</u>	<u>4,255</u>	<u>2,164</u>	<u>4,744</u>
Revenue				
58610 640101 INTEREST ON CASH	78	41	1,500	-
58610 655900 FED-CDBG Grant Revenue	20,644	176,416	1,000,000	1,000,000
GRANT REVENUE	<u>20,722</u>	<u>176,457</u>	<u>1,001,500</u>	<u>1,000,000</u>
Expense				
58610 731400 Interfund Expense	16,841	175,975	1,003,664	1,004,744
GRANT EXPENDITURES	<u>16,841</u>	<u>175,975</u>	<u>1,003,664</u>	<u>1,004,744</u>
GRANT REV - EXPEND	<u>3,880</u>	<u>482</u>	<u>(2,164)</u>	<u>(4,744)</u>
AVAILABLE FINANCING SOURCES	21,096	180,712	1,003,664	1,004,744
FINANCING USES	<u>16,841</u>	<u>175,975</u>	<u>1,003,664</u>	<u>1,004,744</u>
ENDING FUND BALANCE	<u>4,255</u>	<u>4,737</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

6031 HEALTH TOBACCO PREVENTION & EDUCATION

The Tobacco Prevention and Education Program is funded by the State through Proposition 99, the Tobacco Tax, and Health Protection Act of 1988. The Legislation designates County Health Departments to develop local intervention plans against tobacco use in conjunction with community-based organizations. For FY 2022-23, \$150,900 is recommended for transfer to the Department of Public Health general fund for costs associated for these activities.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2019-20	2020-21	2021-22	2022-23
Fund Balance					
96031	491100 F/B UNRES UNDES	153,831	176,182	119,282	-
	BEGINNING FUND BALANCE	153,831	176,182	119,282	-
Revenue					
60310	640101 INTEREST ON CASH	3,620	954	100	900
60310	652110 ST - HEALTH TOBACCO EDUC	164,032	150,000	183,000	150,000
	HEALTH 6031 REVENUE	167,652	150,954	183,100	150,900
Expenses					
60310	750100 OPERATING TRANSFERS OUT	145,301	181,775	302,382	150,900
	HEALTH 6031 EXPENDITURES	145,301	181,775	302,382	150,900
	HEALTH 6031 REV - EXPEND	22,351	(30,821)	(119,282)	-
	AVAILABLE FINANCING SOURCES	321,483	327,136	302,382	150,900
	FINANCING USES	145,301	181,775	302,382	150,900
60310	HEALTH TOBACCO ENDING FUND BALANCE	176,182	145,361	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

6032 HEALTH TOBACCO PREVENTION & EDUCATION

The Tobacco Prevention and Education Program is funded by the State through Proposition 56, the Tobacco Tax. The Legislation designates County Health Departments to develop local intervention plans against tobacco use in conjunction with community-based organizations. For FY 2022-23, \$150,400 is recommended for transfer to the Department of Public Health general fund for costs associated for these activities.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2019-20	2020-21	2021-22	2022-23
Fund Balance					
96032	491100 F/B UNRES UNDES	2,680	355	-	-
	BEGINNING FUND BALANCE	<u>2,680</u>	<u>355</u>	<u>-</u>	<u>-</u>
Revenue					
60320	640101 INTEREST ON CASH	840	163	100	400
60320	652110 ST - HEALTH TOBACCO EDUC	151,328	150,000	117,455	150,000
	HEALTH 6031 REVENUE	<u>152,168</u>	<u>150,163</u>	<u>117,555</u>	<u>150,400</u>
Expenses					
60320	750100 OPERATING TRANSFERS OUT	154,494	150,518	117,555	150,400
	HEALTH 6031 EXPENDITURES	<u>154,494</u>	<u>150,518</u>	<u>117,555</u>	<u>150,400</u>
	HEALTH 6031 REV - EXPEND	<u>(2,326)</u>	<u>(355)</u>	<u>-</u>	<u>-</u>
	AVAILABLE FINANCING SOURCES	154,849	150,518	117,555	150,400
	FINANCING USES	<u>154,494</u>	<u>150,518</u>	<u>117,555</u>	<u>150,400</u>
60320	HEALTH TOBACCO ENDING FUND BALANCE	<u>355</u>	<u>-</u>	<u>-</u>	<u>-</u>

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6132 COMMUNITY CORRECTIONS PROGRAM

As part of the realignment legislation of 2011-12, the State of California granted funds to the Counties to implement the additional program responsibilities assumed by the Counties and to provide training for the transition. For fiscal year 2022-23, \$100,000 is appropriated in this fund for Transfer to the General Fund.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2019-20	2020-21	2021-22	2022-23
61322 COMMUNITY CORRECTIONS PROGRAM					
Fund Balance					
61322	491100 F/B UNRES UNDES	411,928	324,392	323,536	333,178
	COMMUNITY CORRECTIONS BEGINNING FUND BALANCE	<u>411,928</u>	<u>324,392</u>	<u>323,536</u>	<u>333,178</u>
Revenue					
61320	640101 INTEREST ON CASH	6,019	1,542	5,100	1,445
61322	654000 STATE - OTHER	100,000	100,000	100,000	100,000
	COMMUNITY CORRECTIONS PROGRAM REVENUE	<u>106,019</u>	<u>101,542</u>	<u>105,100</u>	<u>101,445</u>
Expense					
61322	750100 OP TRANS OUT - GEN FD	193,555	-	100,000	100,000
61322	780100 APPROPRIATION FOR CONTINGENCY	-	-	328,636	334,623
	COMMUNITY CORRECTIONS PROGRAM EXPENDITURES	<u>193,555</u>	<u>-</u>	<u>428,636</u>	<u>434,623</u>
	COMMUNITY CORRECTIONS PROGRAM REV - EXPEND	<u>(87,536)</u>	<u>101,542</u>	<u>(323,536)</u>	<u>(333,178)</u>
	COMM. CORR. PROG. AVAILABLE FINANCING SOURCES	517,947	425,934	428,636	434,623
	COMMUNITY CORRECTIONS PROGRAM FINANCING USES	<u>193,555</u>	<u>-</u>	<u>428,636</u>	<u>434,623</u>
	COMMUNITY CORRECTIONS PROGRAM ENDING FUND BALANCE	<u>324,392</u>	<u>425,934</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
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6133 COUNTY LOCAL REVENUE FUND

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

		ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
COUNTY LOCAL REVENUE FUND					
Fund Balance (Beginning)					
61331	FUND BALANCE	230,444	272,867	230,443	312,470
61333	FUND BALANCE	517,575	445,936	427,574	464,298
61334	FUND BALANCE	669,596	1,005,241	706,761	946,052
61338	FUND BALANCE	3,277,161	3,639,654	2,585,582	3,840,650
COUNTY LOCAL REVENUE FUND BALANCE		<u>4,694,776</u>	<u>5,363,697</u>	<u>3,950,360</u>	<u>5,563,470</u>
61331 TRIAL COURT SECURITY					
Revenue					
61331	652129 STATE REALIGNMENT	1,552,420	1,836,603	1,467,000	1,316,992
TRIAL COURT SECURITY REVENUE		<u>1,552,420</u>	<u>1,836,603</u>	<u>1,467,000</u>	<u>1,316,992</u>
Expense					
61331	750100 OP TRANS OUT - GEN FD	1,741,233	1,794,180	1,467,000	1,316,992
61331	780100 APPROPRIATION FOR CONTINGENCY	-	-	230,443	312,470
TRIAL COURT SECURITY EXPENDITURES		<u>1,741,233</u>	<u>1,794,180</u>	<u>1,697,443</u>	<u>1,629,462</u>
TRIAL COURT SECURITY REV - EXPENDITURES		<u>(188,813)</u>	<u>42,423</u>	<u>(230,443)</u>	<u>(312,470)</u>
61333 DA/PUBLIC DEFENDER					
Revenue					
61333	652129 STATE REALIGNMENT	199,515	218,361	220,000	271,460
DA/PUBLIC DEFENDER REVENUE		<u>199,515</u>	<u>218,361</u>	<u>220,000</u>	<u>271,460</u>

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Expense				
61333 750100 OP TRANS OUT - GEN FD	414,198	290,000	400,000	300,000
61333 780100 APPROPRIATION FOR CONTINGENCY	-	-	247,574	435,758
DA/PUBLIC DEFENDER EXPENDITURES	414,198	290,000	647,574	735,758
DA/PUBLIC DEFENDER LIAB REV - EXPENDITURES	(214,683)	(71,639)	(427,574)	(464,298)
61334 JUVENILE JUSTICE				
Revenue				
61334 652129 STATE REALIGNMENT	745,441	919,794	797,068	1,004,450
JUVENILE JUSTICE REVENUE	745,441	919,794	797,068	1,004,450
Expense				
61334 750100 OP TRANS OUT - GEN FD	582,650	584,150	898,697	945,120
61334 780100 APPROPRIATION FOR CONTINGENCY	-	-	605,132	1,005,382
JUVENILE JUSTICE EXPENDITURES	582,650	584,150	1,503,829	1,950,502
JUVENILE JUSTICE REV - EXPENDITURES	162,792	335,645	(706,761)	(946,052)
61338 LOCAL LAW ENFORCEMENT SERVICES				
Revenue				
61338 652507 STATE TANF GRANT - PROBATION	1,113,029	1,060,004	1,200,000	1,200,000
61338 654044 ST - SLESF - DA	68,711	68,856	70,000	85,500
61338 654045 ST - SLESF - JAIL	68,711	68,856	70,000	85,500
61338 654046 ST - SLESF - SHERIFF	488,419	490,995	550,000	670,000
61338 654057 STATE RURAL CRIME PREVENTION TASK FORCE	164,650	164,650	175,000	215,785
61338 654068 ST - SLESF JUV JUSTICE	667,096	668,503	670,000	865,000
61338 654080 ST - RURAL/SMALL COUNTIES LAW ENFORCEMENT	500,000	500,000	500,000	560,900
61338 654512 STATE CAL MMET GRANT	188,684	188,684	188,684	247,220
61338 654540 ST - SB 823 YOUTH PROGRAM	-	-	-	167,529
61338 661501 BOOKING FEES - CITIES	124,054	134,392	124,054	110,000
LOCAL LAW ENFORCEMENT SERVICES REVENUE	3,383,354.07	3,344,938.58	3,547,738	4,207,434
Expense				
61338 731303 CONTRIBUTION TO CITIES	312,919	313,828	355,000	375,000
61338 750100 OP TRANS OUT - GEN FD	1,968,780	2,668,619	3,258,673	3,563,715
61338 780100 APPROPRIATIONS FOR CONTINGENCY	-	-	2,519,647	4,109,369
LOCAL LAW ENFORCEMENT SERVICES EXPENDITURES	2,281,699	2,982,446	6,133,320	8,048,084

	ACTUAL 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
LOCAL LAW ENFORCEMENT SERVICES REV - EXPENDITURES	1,101,654.85	362,492.14	(2,585,582)	(3,840,650)
COUNTY LOCAL REVENUE FUND				
AVAILABLE FINANCING SOURCES	10,575,506	11,683,393	9,982,166	12,363,806
FINANCING USES	5,019,780	5,650,776	9,982,166	12,363,806
COUNTY LOCAL REVENUE FUND BALANCE	5,555,726	6,032,618	-	-

COUNTY OF MADERA
SPECIAL REVENUE FUND
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6134 HEALTH AND HUMAN SERVICES FUND

For fiscal year 2011-12, the State of California created a new realignment funding mechanism (AB 109/AB 118) that transferred responsibility for certain State programs to the Counties. The County created fund 6133 to accommodate all the various funding sources designated by the State under this new realignment. During fiscal year 2014-15, fund 6134 was established to incorporate former Org Key 61335 which is now 61340. This budget reflects fund 6134. For fiscal year 2022-23, the fund receives realignment revenues to fund operations of the Social Services Department.

		<u>ACTUAL 2019-20</u>	<u>ACTUAL 2020-21</u>	<u>BOARD APPROVED 2021-22</u>	<u>PROPOSED BUDGET 2022-23</u>
COUNTY LOCAL REVENUE FUND					
Fund Balance (Beginning)					
61340	FUND BALANCE (was 61335)	365,371	1,965,269	1,965,268	2,093,706
	COUNTY LOCAL REVENUE FUND BALANCE	<u>365,371</u>	<u>1,965,269</u>	<u>1,965,268</u>	<u>2,093,706</u>
61340 HEALTH AND HUMAN SERVICES (WAS 61335)					
Revenue					
61340	652129 STATE REALIGNMENT	<u>8,089,854</u>	<u>8,345,540</u>	<u>8,089,854</u>	<u>9,198,305</u>
	HEALTH AND HUMAN SERVICES REVENUE	<u>8,089,854</u>	<u>8,345,540</u>	<u>8,089,854</u>	<u>9,198,305</u>
Expense					
61340	750100 OP TRANS OUT - GEN FD	6,489,957	7,144,448	9,445,776	10,245,158
61340	780100 APPROPRIATION FOR CONTINGENCY	-	-	609,346	1,046,853
	HEALTH AND HUMAN SERVICES EXPENDITURES	<u>6,489,957</u>	<u>7,144,448</u>	<u>10,055,122</u>	<u>11,292,011</u>
	HEALTH AND HUMAN SERVICES REV - EXPENDITURES	<u>1,599,898</u>	<u>1,201,092</u>	<u>(1,965,268)</u>	<u>(2,093,706)</u>
COUNTY LOCAL REVENUE FUND					
	AVAILABLE FINANCING SOURCES	8,455,226	10,310,809	10,055,122	11,292,011
	FINANCING USES	<u>6,489,957</u>	<u>7,144,448</u>	<u>10,055,122</u>	<u>11,292,011</u>
	COUNTY LOCAL REVENUE FUND BALANCE	<u>1,965,269</u>	<u>3,166,361</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2023

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 2022-23, the funds receive realignment revenues to fund operations of the Behavioral Health Department

	<u>ACTUAL 2019-20</u>	<u>ACTUAL 2020-21</u>	<u>BOARD APPROVED 2021-22</u>	<u>PROPOSED BUDGET 2022-23</u>	
Fund Balance					
61350	FUND BALANCE (was 61337)	3,745,174	4,747,190	10,631,979	4,334,984
	COUNTY LOCAL REVENUE FUND BALANCE	<u>3,745,174</u>	<u>4,747,190</u>	<u>10,631,979</u>	<u>4,334,984</u>
Revenue					
61350	652129 STATE RELIGNMENT	4,569,302	4,503,827	4,338,717	6,201,925
	BEHAVIORAL HEALTH REVENUE	<u>4,569,302</u>	<u>4,503,827</u>	<u>4,338,717</u>	<u>6,201,925</u>
Expense					
61350	750100 OPERATING TRANSFERS OUT	3,840,286	5,355,525	8,212,884	10,536,909
61350	780100 APPROPRIATION FOR CONTINGENCY	-	-	6,757,812	-
	BEHAVIORAL HEALTH EXPENDITURES	<u>3,840,286</u>	<u>5,355,525</u>	<u>14,970,696</u>	<u>10,536,909</u>
	BEHAVIORAL HEALTH REV - EXPENDITURES	<u>729,016</u>	<u>(851,699)</u>	<u>(10,631,979)</u>	<u>(4,334,984)</u>
COUNTY LOCAL REVENUE FUND					
	AVAILABLE FINANCING SOURCES	8,314,476	9,251,017	14,970,696	10,536,909
	FINANCING USES	<u>3,840,286</u>	<u>5,355,525</u>	<u>14,970,696</u>	<u>10,536,909</u>
	COUNTY LOCAL REVENUE FUND BALANCE	<u>4,474,190</u>	<u>3,895,492</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE FUND
FISCAL YEAR ENDING 06/30/23

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 2022-23, \$145,000 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 2019-20	ACTUAL 2020-21	BOARD APPROVED 2021-22	PROPOSED BUDGET 2022-23
Fund Balance				
68210 491100 F/B UNRES UNDES	1,384,492	905,533	1,463,635	1,108,840
BEGINNING FUND BALANCE	<u>1,384,492</u>	<u>905,533</u>	<u>1,463,635</u>	<u>1,108,840</u>
Revenue				
68210 601000 TRUST REVENUE	1,484	879,430	-	-
TAX COLLECTOR DELINQUENT TAX SALES REVENUE	<u>1,484</u>	<u>879,430</u>	<u>-</u>	<u>-</u>
Expense				
68210 701000 TRUST EXPENDITURES	422,340	407,766	500,000	550,000
68210 750100 OP TRANS OUT - GEN FD	58,103	137,958	130,400	145,000
68210 780100 APPROPRIATION FOR CONTINGENCY	-	-	833,235	413,840
TAX COLLECTOR DELINQUENT TAX SALES EXPENDITURES	<u>480,443</u>	<u>545,724</u>	<u>1,463,635</u>	<u>1,108,840</u>
TAX COLLECTOR DELINQUENT TAX SALES REV - EXPENDITURES	<u>(478,959)</u>	<u>333,706</u>	<u>(1,463,635)</u>	<u>(1,108,840)</u>
AVAILABLE FINANCING SOURCES	1,385,976	1,784,963	1,463,635	1,108,840
FINANCING USES	<u>480,443</u>	<u>545,724</u>	<u>1,463,635</u>	<u>1,108,840</u>
TAX COLLECTOR DELINQUENT TAX SALES ENDING FUND BALANCE	<u>905,533</u>	<u>1,239,239</u>	<u>-</u>	<u>-</u>