

COUNTY OF MADERA  
 BUDGET UNIT DETAIL  
 BUDGET FOR THE FISCAL YEAR 2019-20

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

**EXPENDITURE CLASSIFICATION**

**APPROPRIATIONS**

	<b><u>Fiscal Year 2015-16</u></b>	<b><u>Fiscal Year 2016-17</u></b>	<b><u>Fiscal Year 2017-18</u></b>	<b><u>Fiscal Year 2018-19</u></b>	<b><u>RECOMMENDED 2019-20</u></b>
<b>780100 Appropriations for Contingencies</b>	<b><u>2,424,416</u></b>	<b><u>2,424,416</u></b>	<b><u>2,424,416</u></b>	<b><u>1,156,941</u></b>	<b><u>710,922</u></b>
Reserve for Enhanced Economic Development Activities (Board Designated 4/3/2018)	0	0	300,000	300,000	0
Fire Equipment Reserve	0	0	500,000	1,000,000	1,000,000
Fund Balance Policy Reserve	4,063,654	4,063,654	4,907,013	7,422,824	7,422,824
<b>Total Reserves and Contingencies</b>	<b>6,488,070</b>	<b>6,488,070</b>	<b>8,131,429</b>	<b>9,879,765</b>	<b>9,133,746</b>

## APPROPRIATIONS FOR CONTINGENCIES

### COMMENTS

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

The Appropriations for Contingency budget contains funds which are appropriated to meet unforeseen or emergency expenditure requirements, mid-year program initiations, State/Federal matching fund requirements, changes or expansions, employee annual vacation/sick leave payouts, and serves as a centralized pool of money that reduces the necessity for budgeting maximum amounts in departmental line-item accounts.

The 2019-20 Appropriations for Contingencies is recommended at \$710,922, which is a decrease of \$441,019 from the current fiscal year. Due to the County's improved fiscal position, Departmental budgets have been adequately appropriated at each line item, which has resulted in fewer requests for contingency funding during the year. In addition, the budgetary line items for multi-defendant special circumstance cases have also been increased in the proposed budget for fiscal year 2019-2020, which will further decrease the need for keeping a high level of contingency appropriations in the proposed budget.

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

The preliminary General Fund Balance for the period ending June 30, 2019, as projected by the Auditor's Office in cooperation with the Administrative Office, is estimated at \$17,850,000. A total of \$8,563,251 of the fund balance is included in the proposed fiscal year 2019-2020 budget as revenue and \$863,925 represents the rollover of the tree mortality funding (\$563,925) and the appropriation of the economic development reserve (\$300,000). The remaining balance of \$8,422,824 represents the County's Fund Balance Policy Reserve (\$7,422,824), and the \$1,000,000 as a reserve amount for Fire Equipment.