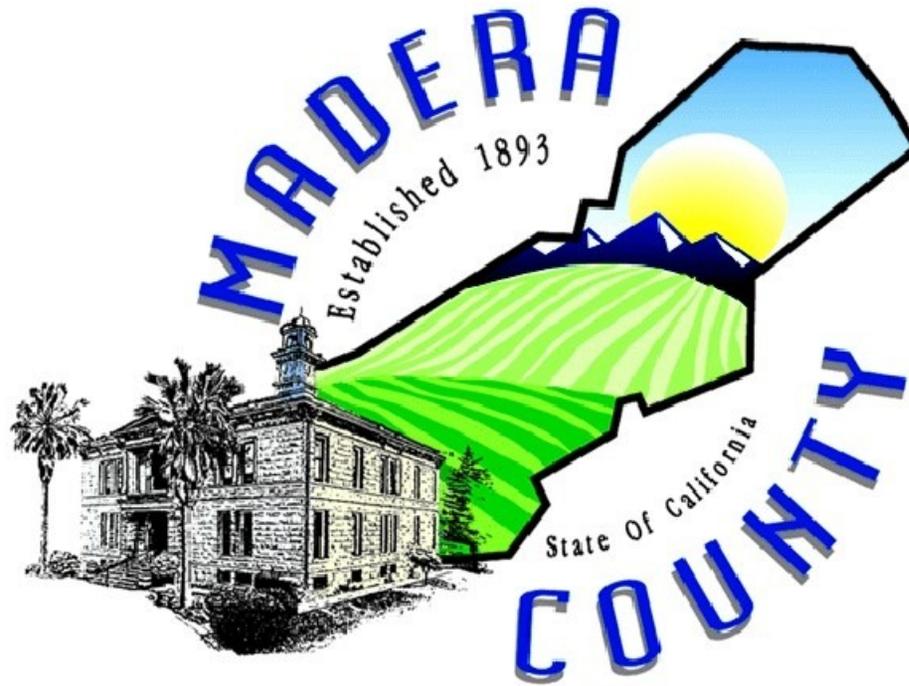


# PROPOSED SPECIAL REVENUE BUDGETS

for the

## FISCAL YEAR ENDING JUNE 30, 2017



**Recommended by County Administrative Management**

**TABLE OF CONTENTS**  
**2016-17 PROPOSED SPECIAL REVENUE BUDGETS**

**Page**

**No.**

1	Tobacco Litigation Settlement (0102)
2	Tobacco Securitization Proceeds (0103)
3	Capital Project – Jail (0105)
4	Self-Insurance Internal Service Fund (0107)
7	Fairmead Old Landfill Site Closure (0109)
8	Fairmead New Landfill Site Closure (0110)
9	Local Enforcement Agency (0114)
10	Fire Mitigation Fees (0115)
11	County-Wide Road Impact Fees (0116)
12	State Route 41 Finance Program (0117)
13	District #5 Roads (0120)
14	State Route 41 Impact Fees (0121)
15	Operation Lost and Found (0124)
16	Fire Department Training (0126)
17	Forest Reserve Title III (0127)
18	Strong Motion Instrument Fees (0139)
19	Tobacco Securitization Pool (1031)
20	Tobacco Securitization Financing Phase II (1035)
21	Tobacco Financing Phase II Pool Fund (1036)
22	Capital Project – Health Building Fund (1286)
23	Mental Health Building Project (1300)
24	Mental Health Alcohol Abuse Education & Prevention Fund (1301)
25	Mental Health Alcohol Program 1463.16 (1302)
26	Mental Health Drug Ed. H&S 11372.7 (1303)
27	Health County Aids Education (1310)
28	Health Child Safety Seats (1311)
29	Health Emergency Services (1312)
30	Health Vital Records Improvement Prog. (1313)
31	Criminal Justice Facility Fund (1320)
32	County Railroad Education (1321)
33	Sheriff Civil Fees GC 26731 (1325)

**TABLE OF CONTENTS**  
**2016-17 PROPOSED SPECIAL REVENUE BUDGETS**

**Page**

**No.**

34	Domestic Violence (1331)
35	Youthful Offender Block Grant (1335)
36	Planning Communication Tower Fees (1340)
37	Recorder Micrographics (1345)
38	Recorder Modernization (1346)
39	Recorder Social Security Truncation Prog (1347)
40	Environmental Health – UST Penalties (1348)
41	Nuisance Abatement EH/DEGS/PLNG (1350)
42	R Wills Animal Capital Improvement (1355)
43	R Wills Animal Shelter Maintenance (1356)
44	Animal Control Rabies/Spay/Neuter (1357)
45	Vital Health Stats – Clerk (1365)
46	Vital Health Stats – Health (1366)
47	Vital Health Stats – Recorder (1367)
48	Roads Mitigation Fees (1370)
49	County Child Trust – Challenge Grant (1375)
50	County Child Trust – CAPIT (1376)
51	County Building State Administrative Rev (1377)
52	County Building Program (1380)
53	HCD RLF Public Facilities (1385)
54	HCD RLF Rehab (1386)
55	HCD Home RLF Homebuyer Assist (1387)
56	Putney Camp (1400)
57	Used Oil Grant (1410)
58	Recycling Grant (1411)
59	Chukchansi Settlement (1420)
60	Development Impact Fee – General Government (1430)
61	Development Impact Fee – County Public Protection (1431)
62	Development Impact Fee – Library (1432)
63	Development Impact Fee – Parks (1433)
64	Development Impact Fee – Sheriff Ptrl/Inv (1434)

## TABLE OF CONTENTS

### 2016-17 PROPOSED SPECIAL REVENUE BUDGETS

**Page**

**No.**

65	Development Impact Fee – Fire (1435)
66	Bass Lake Erosion Control Project (1454)
67	Madera County RDA (1495)
68	County Service Area 21 Cascadel Woods (4890)
70	CSA 22 Table Mountain Zone B (5100)
71	Community Facilities District 93-1 Rio Mesa (5410)
72	Community Facilities District 94-1 Community College (5420)
73	County Business Improvement District (5421)
74	Ag Commissioner Trust (5501)
75	County DNA ID Fund DOC (5725)
76	Health Bioterrorism/Preparedness (5945)
77	Health – Hospital Preparedness Program (5946)
78	Health – CDC/Pan Flu (5947)
79	Health – CDC H1N1 (5948)
80	Health – HPP H1N1 (5949)
81	Health – Burial Permit Trust (5951)
82	Health Tobacco Education (6031)
83	Public Library Funds (6083)
84	Community Corrections Program (6132)
85	County Local Revenue Fund (6133, 6134, 6135)
89	Supplemental Law Enforcement Services (6335)
90	Sheriff Rural/Small Counties (6455)
91	Wraparound Program Fund (6721)
92	Tax Collector Delinquent Tax Sales (6821)

**0102 TOBACCO LITIGATION SETTLEMENT**

This fund represents the balance of the stream of payments received prior to securitization of future payments. Of the \$3,896,148.91 received, \$3,742,176 was expended during 2002-03 and 2003-04 for the acquisition and modification of the JC Penney building for RMA. \$261,000 was appropriated in 06-07 for the new Government Center Project but never used. In 2013-14, \$58,135 was utilized to partially fund the Government Center - Third Floor Tenant Improvements. In fiscal year 2014-15, \$250,000 was appropriated to Operating Transfers Out as previously committed in September 2013 to fund a portion of the required cash match for the County's Phase III Jail Expansion (SB 1022) grant application. However, the County did not receive funding for Phase III; therefore, the appropriation was used to offset costs associated with the County's Phase II Jail Expansion (Jail Kitchen). The current balance of \$948 is available to appropriate for capital projects.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	308,068	250,946	946	948
LITIGATION SETTLEMENT BEGINNING FUND BALANCE	<u>308,068</u>	<u>250,946</u>	<u>946</u>	<u>948</u>
Revenue				
640101 INTEREST ON CASH	1,013	-	-	-
LITIGATION SETTLEMENT REVENUE	<u>1,013</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
750100 OPERATING TRANSFERS OUT	58,135	250,000	-	-
780100 APPROPRIATION FOR CONTINGENCY			946	948
LITIGATION SETTLEMENT EXPENDITURES	<u>58,135</u>	<u>250,000</u>	<u>946</u>	<u>948</u>
LITIGATION SETTLEMENT REV - EXPEND	<u>(57,122)</u>	<u>(250,000)</u>	<u>(946)</u>	<u>(948)</u>
LITIGATION SETTLEMENT AVAILABLE FINANCING SOURCES	309,081	250,946	946	948
LITIGATION SETTLEMENT FINANCING USES	<u>58,135</u>	<u>250,000</u>	<u>946</u>	<u>948</u>
LITIGATION SETTLEMENT ENDING FUND BALANCE	<u>250,946</u>	<u>946</u>	<u>-</u>	<u>-</u>

**0103 TOBACCO SECURITIZATION PROCEEDS**

In 2002-03, the County received \$20,599,820.17 as proceeds from the securitization of its future stream of payments resulting from the tobacco litigation settlement. Of this amount, \$588,018.22 was spent on the bond consultants and \$1,323,835.18 was retained by the trustees for future losses should the stream of payments not materialize as anticipated. \$17,526,586.93 was transferred to the new Government Center Improvement Fund during fiscal years 2005-06 and 2006-07. In 2012-13, \$1.1 million was used to purchase the future Sheriff Administrative building and property. In 2013-14, \$570,907 was utilized to partially fund the Government Center - Third Floor Tenant Improvements. The investment account with Wells Fargo Bank, where the monies for this fund were invested, was closed following the transfer of funds for the Third Floor Tenant Improvements; this fund was closed out in fiscal year 2014-15.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	1,670,730	(14)	-	-
SECURITIZATION PROCEEDS BEGINNING FUND BALANCE	<u>1,670,730</u>	<u>(14)</u>	<u>-</u>	<u>-</u>
Revenue				
640101 INTEREST ON CASH	-	-	-	-
640110 INVESTMENT INTEREST	348	14	-	-
SECURITIZATION PROCEEDS REVENUE	<u>348</u>	<u>14</u>	<u>-</u>	<u>-</u>
Expense				
750100 OPERATING TRANSFERS OUT - GENERAL FUND	1,100,000	-	-	-
750121 OPERATING TRANSFERS OUT - CAPITAL PROJECT	571,092	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
SECURITIZATION PROCEEDS EXPENDITURES	<u>1,671,092</u>	<u>-</u>	<u>-</u>	<u>-</u>
SECURITIZATION PROCEEDS REV - EXPEND	<u>(1,670,744)</u>	<u>14</u>	<u>-</u>	<u>-</u>
SECURITIZATION PROCEEDS AVAILABLE FINANCING SOURCES	1,671,078	-	-	-
SECURITIZATION PROCEEDS FINANCING USES	<u>1,671,092</u>	<u>-</u>	<u>-</u>	<u>-</u>
SECURITIZATION PROCEEDS ENDING FUND BALANCE	<u>(14)</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**0105 CAPITAL PROJECT - JAIL**

This fund represents the balance of the proceeds from the general obligation bonds, and therefore, can only be used for detention-related improvements, such as the jail expansion project. For fiscal year 2016-17, the entire fund balance is appropriated to Operating Transfer Out to be used for security enhancements at the jail and to close out this fund.

	<u>ACTUAL 2013-14</u>	<u>ACTUAL 2014-15</u>	<u>BOARD APPROVED 2015-16</u>	<u>PROPOSED BUDGET 2016-17</u>
CAPITAL PROJECT - JAIL				
Fund Balance				
481100 F/B UNRES DES CAP OUTLAY	10,948	10,965	11,017	11,100
JAIL BEGINNING FUND BALANCE	<u>10,948</u>	<u>10,965</u>	<u>11,017</u>	<u>11,100</u>
Revenue				
610300 PRIOR SECURED PROP TAX	(23)	2	-	-
610400 PRIOR UNSECURED PROP TAX	-	-	-	-
610700 PRIOR SUPPLEMENTAL PROP TAX	-	-	-	-
640101 INTEREST ON CASH	40	74	50	-
640103 INTEREST ON PROPERTY TAX COLL	-	-	-	-
CAPITAL PROJECT - JAIL REVENUE	<u>17</u>	<u>76</u>	<u>50</u>	<u>-</u>
Expense				
750100 OPERATING TRANSFER OUT - GENERAL FUND	-	-	-	11,100
780100 APPROPRIATION FOR CONTINGENCY	-	-	11,067	-
CAPITAL PROJECT - JAIL EXPENDITURES	<u>-</u>	<u>-</u>	<u>11,067</u>	<u>-</u>
- JAIL REV - EXPEND	<u>17</u>	<u>76</u>	<u>(11,017)</u>	<u>-</u>
- JAIL AVAILABLE FINANCING SOURCES	10,965	11,041	11,067	-
- JAIL FINANCING USES	<u>-</u>	<u>-</u>	<u>11,067</u>	<u>11,100</u>
- JAIL ENDING FUND BALANCE	<u>10,965</u>	<u>11,041</u>	<u>-</u>	<u>(11,100)</u>

COUNTY OF MADERA  
INTERNAL SERVICE FUND  
FISCAL YEAR ENDING 06/30/2017

**0107 SELF-INSURANCE INTERNAL SERVICE FUND**

The 2016-17 budgets appropriate funds for general liability, workers compensation, dental liability, and vision liability insurance programs, as recommended by the County Administrative Office.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
431201 RETAINED EARNINGS	1,397,488	491,064	833,000	833,000
431202 RETAINED EARNINGS	6,719,687	6,782,617	6,698,000	6,698,000
431203 RETAINED EARNINGS	706,830	754,573	707,133	707,133
431204 RETAINED EARNINGS	260,844	305,521	285,395	285,395
	<u>9,084,849</u>	<u>8,333,775</u>	<u>8,523,528</u>	<u>8,523,528</u>
INT SVC FUND RETAINED EARNINGS				
	<u>9,084,849</u>	<u>8,333,775</u>	<u>8,523,528</u>	<u>8,523,528</u>
<u>Revenue</u>				
640101 INTEREST ON CASH	6,052	39,629	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenses</u>				
720300 COMMUNICATION SVCS	-	-	-	-
SELF-INSURANCE INTERNAL SERVICE FUND EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SELF-INSURANCE INTERNAL SERVICE FUND REV - EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SELF-INSURANCE - GENERAL LIABILITY</b>				
<u>Revenue</u>				
640101 INTEREST ON CASH	2,556	332	2,500	500
662800 INTERFUND REVENUE	765,351	1,095,046	1,100,000	1,000,000
673903 MISC REIMBURSEMENT & REFUNDS	16,105	118,660	900,000	200,000
	<u>784,012</u>	<u>1,214,038</u>	<u>2,002,500</u>	<u>1,200,500</u>
SELF-INSURANCE - GENERAL LIABILITY REVENUE				
	<u>784,012</u>	<u>1,214,038</u>	<u>2,002,500</u>	<u>1,200,500</u>
<u>Expenses</u>				
720604 LIABILITY INS	587,943	831,039	890,848	792,904
720702 WITNESS FEES	-	-	-	-
721400 PROF & SPEC SVC	66,421	125,933	600,000	600,000
721410 CT REPORTER/TRANSCRIPT	-	331	-	-
721433 OUTSIDE ATTY'S/OTHER EXPERTS	753,730	522,785	-	-

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
721434 CAPITAL/HOMICIDE CASES	-	-	-	-
721601 RENT/LSE CO VEHICLE	-	-	-	-
721900 SPECIAL DEPT EXP	-	-	-	-
722000 TRANS/TRAVEL/EDUC	-	97	-	-
722005 REIMB EMPLOYEE CARS	-	-	-	-
730700 JUDGMENTS & DAMAGES	108,731	236,007	600,000	600,000
750100 OP TRANS OUT - GEN FD	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	744,652	40,596
<b>SELF-INSURANCE - GENERAL LIABILITY EXPENSES</b>	<b>1,516,825</b>	<b>1,716,192</b>	<b>2,835,500</b>	<b>2,033,500</b>
<b>SELF-INSURANCE - GENERAL LIABILITY REV - EXPENSES</b>	<b>(732,813)</b>	<b>(502,154)</b>	<b>(833,000)</b>	<b>(833,000)</b>
<b>SELF-INSURANCE - WORKERS COMP LIAB</b>				
<u>Revenue</u>				
640101 INTEREST ON CASH	14,746	4,946	15,000	20,000
662800 INTERFUND REVENUE	2,331,980	2,097,703	2,800,000	3,500,000
673903 MISC REIMBURSEMENT & REFUNDS	1,055,730	657,857	600,000	600,000
<b>SELF-INSURANCE - WORKERS COMP LIAB REVENUE</b>	<b>3,402,456</b>	<b>2,760,506</b>	<b>3,415,000</b>	<b>4,120,000</b>
<u>Expenses</u>				
720603 WKRS COMP INS	662,323	1,001,745	1,010,194	917,392
721000 MED/DENT/LAB SPLY	-	-	1,500	1,500
721400 PROF & SPEC SVC	148,831	164,846	360,000	380,000
721403 AUDIT/ACCTG SVCS	179,959	184,718	-	-
730700 JUDGMENTS & DAMAGES	2,379,396	2,279,932	2,400,000	2,450,000
750100 OP TRANS OUT - GEN FD	125,000	125,000	125,000	125,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	6,216,306	6,944,108
<b>SELF-INSUR/ WORKERS COMP LIAB EXPENDITURES</b>	<b>3,495,509</b>	<b>3,756,241</b>	<b>10,113,000</b>	<b>10,818,000</b>
<b>SELF-INSUR/ NS WORKERS COMP LIAB REV - EXPEND</b>	<b>(93,053)</b>	<b>(995,735)</b>	<b>(6,698,000)</b>	<b>(6,698,000)</b>
<b>SELF-INSURANCE - DENTAL LIABILITY</b>				
<u>Revenue</u>				
640101 INTEREST ON CASH	1,769	550	1,800	1,800
662729 EMPL/RETIREE INS PREMIUMS	24,588	21,472	24,000	24,000
662800 INTERFUND REVENUE	917,068	785,964	820,000	820,000
<b>SELF-INSURANCE - DENTAL LIABILITY REVENUE</b>	<b>943,425</b>	<b>807,986</b>	<b>845,800</b>	<b>845,800</b>

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
<u>Expenses</u>				
720601 GENERAL INSURANCE	232,927	241,062	275,000	300,000
721400 PROF & SPEC SVC	662,755	587,331	675,000	700,000
730700 JUDGMENTS & DAMAGES	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	602,933	552,933
SELF-INSURANCE - DENTAL LIABILITY EXPENDITURES	895,682	828,393	1,552,933	1,552,933
SELF-INSURANCE - DENTAL LIABILITY REV - EXPEND	47,743	(20,407)	(707,133)	(707,133)
<b>SELF-INSURANCE - VISION LIABILITY</b>				
<u>Revenue</u>				
640101 INTEREST ON CASH	560	222	1,400	1,400
662729 EMPLE/RETIREE INS PREMIUMS	5,960	5,138	6,200	6,200
662800 INTERFUND REVENUE	156,324	134,005	145,000	145,000
SELF-INSURANCE - VISION LIABILITY REVENUE	162,844	139,365	152,600	152,600
<u>Expenses</u>				
721400 PROF & SPEC SVC	118,197	127,896	150,000	150,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	287,995	287,995
SELF-INSURANCE - VISION LIABILITY EXPENDITURES	118,197	127,896	437,995	437,995
SELF-INSURANCE - VISION LIABILITY REV - EXPEND	44,647	11,469	(285,395)	(285,395)
SELF-INSURANCE - INTERNAL SVC FD AVAILABLE FINANCING SOURCES	5,292,737	4,921,895	14,939,428	14,842,428
SELF-INSURANCE - INTERNAL SVC FD FINANCING USES	6,026,213	6,428,722	14,939,428	14,842,428
<u>Fund Balance</u>				
431201 RETAINED EARNINGS	664,675	(11,090)	-	-
431202 RETAINED EARNINGS	6,626,634	5,786,882	-	-
431203 RETAINED EARNINGS	754,573	734,166	-	-
431204 RETAINED EARNINGS	305,491	316,990	-	-
CAPITAL INTERNAL SVC FD ENDING RETAINED EARNINGS	8,351,373	6,826,948	-	-

**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 2016-17, the entire available fund balance of \$3,095,565 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
0109 FAIRMEAD OLD LANDFILL SITE CLOSURE				
Fund Balance				
491100 F/B UNRES UNDES	3,028,025	3,039,086	3,053,377	3,077,565
OLD LF SITE CLOSURE BEGINNING FUND BALANCE	<u>3,028,025</u>	<u>3,039,086</u>	<u>3,053,377</u>	<u>3,077,565</u>
Revenue				
640101 INTEREST ON CASH	11,060	20,395	14,000	18,000
AD OLD LF SITE CLOSURE REVENUE	<u>11,060</u>	<u>20,395</u>	<u>14,000</u>	<u>18,000</u>
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	3,067,377	3,095,565
OLD LF SITE CLOSURE EXPENSES	<u>-</u>	<u>-</u>	<u>3,067,377</u>	<u>3,095,565</u>
OLD LF SITE CLOSURE REV - EXPENSE	<u>11,060</u>	<u>20,395</u>	<u>(3,053,377)</u>	<u>(3,077,565)</u>
OLD LF SITE CLOSURE AVAILABLE FINANCING SOURCES	3,039,085	3,059,481	3,067,377	3,095,565
OLD LF SITE CLOSURE FINANCING USES	<u>-</u>	<u>-</u>	<u>3,067,377</u>	<u>3,095,565</u>
OLD LF SITE CLOSURE ENDING FUND BALANCE	<u>3,039,085</u> *	<u>3,059,481</u>	<u>-</u>	<u>-</u>

\*2012-13 is reflected as a cash-basis, while 2013-14 is reflected as an accrual-basis.

**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 2016-17, the entire available fund balance of \$3,318,265 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
FAIRMEAD NEW LANDFILL SITE CLOSURE				
Fund Balance				
491100 F/B UNRES UNDES	3,236,527	3,258,873	3,274,179	3,300,265
NEW LF SITE CLOSURE BEGINNING FUND BALANCE	<u>3,236,527</u>	<u>3,258,873</u>	<u>3,274,179</u>	<u>3,300,265</u>
Revenue				
640101 INTEREST ON CASH	11,823	21,851	15,000	18,000
NEW LF SITE CLOSURE REVENUE	<u>11,823</u>	<u>21,851</u>	<u>15,000</u>	<u>18,000</u>
Expense				
740200 BLDGS & IMPROVE	-	-	-	-
740301 EQPT/FURNITURE > \$5000	(10,523)	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	3,289,179	3,318,265
NEW LF SITE CLOSURE EXPENSES	<u>(10,523)</u>	<u>-</u>	<u>3,289,179</u>	<u>3,318,265</u>
NEW LF SITE CLOSURE REV - EXPENSE	<u>22,346</u>	<u>21,851</u>	<u>(3,274,179)</u>	<u>(3,300,265)</u>
NEW LF SITE CLOSURE AVAILABLE FINANCING SOURCES	3,248,350	3,280,724	3,289,179	3,318,265
NEW LF SITE CLOSURE FINANCING USES	<u>(10,523)</u>	<u>-</u>	<u>3,289,179</u>	<u>3,318,265</u>
NEW LF SITE CLOSURE ENDING FUND BALANCE	<u>3,258,873</u>	<u>3,280,724</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
ENTERPRISE FUND  
FISCAL YEAR ENDING 06/30/2017

**0114 LOCAL ENFORCEMENT AGENCY**

The estimated landfill surcharge revenue is based upon the proposed budget for Refuse Disposal-Liner Fund. This fund was closed out in 2013-14 and revenues are now deposited directly in the Refuse Disposal-Liner Fund.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
LOCAL ENFORCEMENT AGENCY				
Fund Balance				
491100 F/B UNRES UNDES	36,950		-	-
LOCAL ENFORCEMENT AGENCY BEGINNING FUND BALANCE	<u>36,950</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue				
640101 INTEREST ON CASH	97		-	-
662101 LANDFILL SURCHARGES	16,667		-	-
LOCAL ENFORCEMENT AGENCY REVENUE	<u>16,764</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
750100 OP TRANS OUT - GEN FD	50,000		-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
LOCAL ENFORCEMENT AGENCY EXPENDITURE	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
LOCAL ENFORCEMENT AGENCY REV - EXPENDITURE	<u>(33,236)</u>	<u>-</u>	<u>-</u>	<u>-</u>
LOCAL ENFORCEMENT AGENCY AVAILABLE FINANCING SOURCES	53,714	-	-	-
LOCAL ENFORCEMENT AGENCY FINANCING USES	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
AGENCY ENDING FUND BALANCE	<u>3,714</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**0115 FIRE MITIGATION FEES**

This fund is inactive as its source of funding has expired. During fiscal year 2011-12, the General Fund repaid a \$513,066 loan from the fund for fire trucks. For fiscal year 2016-17, \$294,040 is appropriated for Equipment>\$5,000, and to close out this fund.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	519,957	521,805	524,259	294,040
MITIGATION FUND ADMIN FUND BALANCE	<u>519,957</u>	<u>521,805</u>	<u>524,259</u>	<u>294,040</u>
Revenue				
640101 INTEREST ON CASH	1,899	3,501	2,000	-
662760 FIRE MITIGATION FEE	-	-	-	-
673903 MISC REIMBURSEMENT & REFUNDS	-	-	-	-
MITIGATION REVENUE	<u>1,899</u>	<u>3,501</u>	<u>2,000</u>	<u>-</u>
Expense				
721300 OFFICE EXPENSE	51	-	-	
740200 BLDGS & IMPROVE	-	-	-	
740301 EQUIPMENT/FURNITURE > \$5,000	-	-	235,000	294,040
780100 APPROPRIATION FOR CONTINGENCY	-	-	291,259	-
MITIGATION EXPENDITURES	<u>51</u>	<u>-</u>	<u>526,259</u>	<u>294,040</u>
MITIGATION - REV - EXPENDITURES	<u>1,848</u>	<u>3,501</u>	<u>(524,259)</u>	<u>(294,040)</u>
MITIGATION FEES AVAILABLE FINANCING SOURCES	521,856	525,306	526,259	294,040
MITIGATION FEES FINANCING USES	<u>51</u>	<u>-</u>	<u>526,259</u>	<u>294,040</u>
MITIGATION FEES ENDING FUND BALANCE	<u>521,805</u>	<u>525,306</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**0116 COUNTY-WIDE ROAD IMPACT FEES**

The County collects a road impact fee from builders and developers. For 2016-17, \$1,000 is appropriated for refunds; \$3,500,000 is appropriated for costs related to Road 40 project, amount carried forward from FY 2015-16 budget; and the remaining available fund balance of \$1,836,811 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	3,763,548	4,022,586	4,215,660	4,612,811
ROAD IMPACT BEGINNING FUND BALANCE	<u>3,763,548</u>	<u>4,022,586</u>	<u>4,215,660</u>	<u>4,612,811</u>
Revenue				
640101 INTEREST ON CASH	14,348	27,876	15,000	25,000
661705 ROAD IMPACT FEES	<u>244,691</u>	<u>260,099</u>	<u>175,000</u>	<u>700,000</u>
ROAD IMPACT FEE REVENUE	<u>259,039</u>	<u>287,975</u>	<u>190,000</u>	<u>725,000</u>
Expense				
721206 REFUND/OVERCHARGES	-	-	1,000	1,000
721400 PROFESSIONAL & SPECIALIZED SERVICES	-	-	3,500,000	3,500,000
780100 APPROPRIATION FOR CONTINGENCY	<u>-</u>	<u>-</u>	<u>904,660</u>	<u>1,836,811</u>
ROAD IMPACT FEE EXPENDITURES	<u>-</u>	<u>-</u>	<u>4,405,660</u>	<u>5,337,811</u>
ROAD IMPACT FEE REV - EXPEND	<u>259,039</u>	<u>287,975</u>	<u>(4,215,660)</u>	<u>(4,612,811)</u>
ROAD IMPACT AVAILABLE FINANCING SOURCES	4,022,587	4,310,561	4,405,660	5,337,811
ROAD IMPACT FINANCING USES	<u>-</u>	<u>-</u>	<u>4,405,660</u>	<u>5,337,811</u>
ROAD IMPACT ENDING FUND BALANCE	<u>4,022,587</u>	<u>4,310,561</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**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 2016-17, the entire available fund balance of \$31,588 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	30,908	31,021	31,167	31,413
41 FINANCE PROGRAM BEGINNING FUND BALANCE	<u>30,908</u>	<u>31,021</u>	<u>31,167</u>	<u>31,413</u>
Revenue				
640101 INTEREST ON CASH	113	208	100	175
41 FINANCE PROGRAM REVENUE	<u>113</u>	<u>208</u>	<u>100</u>	<u>175</u>
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	31,267	31,588
41 FINANCE PROGRAM EXPENDITURES	-	-	31,267	31,588
41 FINANCE PROGRAM REV - EXPEND	<u>113</u>	<u>208</u>	<u>(31,167)</u>	<u>(31,413)</u>
41 FINANCE PROGRAM AVAILABLE FINANCING SOURCES	31,021	31,229	31,267	31,588
41 FINANCE PROGRAM FINANCING USES	<u>-</u>	<u>-</u>	<u>31,267</u>	<u>31,588</u>
ST RTE 41 FINANCE PROGRAM ENDING FUND BALANCE	<u>31,021</u>	<u>31,229</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**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 \$130,000 is an estimate of annual maintenance costs in District #5.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	230,994	173,020	137,615	169,303
BEGINNING FUND BALANCE	<u>230,994</u>	<u>173,020</u>	<u>137,615</u>	<u>169,303</u>
Revenue				
610100 CUR SEC PROP TAX	131,868	145,709	130,000	135,000
610200 CUR UNSECURED PROP TAX	5,833	5,642	5,000	3,500
610300 PRIOR SECURED PROP TAX	646	(1,029)	-	-
610400 PRIOR UNSECURED PROP TAX	247	198	-	-
610600 CUR SUPPLEMENTAL PROP TAX	804	1,664	-	-
610700 PRIOR SUPPLEMENTAL PROP TAX	133	8	-	-
610904 TIMBER YIELD TAX	-	372	-	-
640101 INTEREST ON CASH	964	1,149	700	1,000
640103 INTEREST ON PROPERTY TAX COLL	5	79	50	50
652900 ST - H/O PROP TAX RLF	1,523	1,456	1,500	1,500
ROADS REVENUE	<u>142,023</u>	<u>155,248</u>	<u>137,250</u>	<u>141,050</u>
Expense				
720906 MTCE - ROADS	200,000	169,000	120,000	130,000
721427 PROP TAX ADMIN FEE	-	-	-	-
731401 INTERFUND EXPEND - COST PLAN	-	2,728	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	154,865	180,353
ROADS EXPENDITURES	<u>200,000</u>	<u>171,728</u>	<u>274,865</u>	<u>310,353</u>
ROADS REV - EXPEND	<u>(57,977)</u>	<u>(16,480)</u>	<u>(137,615)</u>	<u>(169,303)</u>
AVAILABLE FINANCING SOURCES	373,017	328,268	274,865	310,353
FINANCING USES	<u>200,000</u>	<u>171,728</u>	<u>274,865</u>	<u>310,353</u>
ENDING FUND BALANCE	<u>173,017</u>	<u>156,540</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**0121 STATE ROUTE 41 IMPACT FEE**

The County collects State Route 41 road impact fees from builders and developers. In fiscal year 2014-15, \$626,000 was transferred from Contingency to fund the agreement with Caltrans for the Madera 41 South Corridor Study. For fiscal year 2016-17, the projected balance of \$40,454 is appropriated for contingency.

	<u>ACTUAL 2013-14</u>	<u>ACTUAL 2014-15</u>	<u>APPROVED BUDGET 2015-16</u>	<u>PROPOSED BUDGET 2016-17</u>
Fund Balance				
491100 F/B UNRES UNDES	649,667	652,032	38,067	40,254
41 IMPACT FEE BEGINNING FUND BALANCE	<u>649,667</u>	<u>652,032</u>	<u>38,067</u>	<u>40,254</u>
Revenue				
640101 INTEREST ON CASH	2,365	4,396	2,500	200
661705 ROAD IMPACT FEES	-	8,470	-	-
41 IMPACT FEE REVENUE	<u>2,365</u>	<u>12,866</u>	<u>2,500</u>	<u>200</u>
Expense				
721206 REFUND/OVERCHARGES	-	-	-	-
721400 PROFESSIONAL & SPECIALIZED SERVICES	-	625,504	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	40,567	40,454
41 IMPACT FEE EXPENDITURES	<u>-</u>	<u>625,504</u>	<u>40,567</u>	<u>40,454</u>
41 IMPACT FEE REV - EXPEND	<u>2,365</u>	<u>(612,638)</u>	<u>(38,067)</u>	<u>(40,254)</u>
41 IMPACT FEE AVAILABLE FINANCING SOURCES	652,032	664,898	40,567	40,454
41 IMPACT FEE FINANCING USES	<u>-</u>	<u>625,504</u>	<u>40,567</u>	<u>40,454</u>
41 IMPACT FEE ENDING FUND BALANCE	<u>652,032</u>	<u>39,394</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**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 2016-17, \$12,000 is appropriated for Special Departmental Expense, and \$9,408 is appropriated for contingencies. Private contributions will be appropriated when received.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	18,557	18,999	19,910	20,308
LOST & FOUND BEGINNING FUND BALANCE	<u>18,557</u>	<u>18,999</u>	<u>19,910</u>	<u>20,308</u>
Revenue				
640101 INTEREST ON CASH	66	122	80	100
673308 PRIVATE CONTRIBUTIONS	932	4,900	1,000	1,000
LOST & FOUND TRUST REVENUE	<u>998</u>	<u>5,022</u>	<u>1,080</u>	<u>1,100</u>
Expense				
720800 MTCE - EQUIPMENT	-	55	-	
721900 SPECIAL DEPT EXP	556		5,700	12,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	15,290	9,408
LOST & FOUND TRUST EXPENDITURES	<u>556</u>	<u>55</u>	<u>20,990</u>	<u>21,408</u>
LOST & FOUND TRUST REV - EXPEND	<u>442</u>	<u>4,967</u>	<u>(19,910)</u>	<u>(20,308)</u>
LOST & FOUND TRUST AVAILABLE FINANCING SOURCES	19,555	24,021	20,990	21,408
LOST & FOUND TRUST FINANCING USES	<u>556</u>	<u>55</u>	<u>20,990</u>	<u>21,408</u>
OPERATION LOST & FOUND TRUST ENDING FUND BALANCE	<u>18,999</u>	<u>23,966</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**0126 FIRE DEPARTMENT TRAINING**

This fund is the depository of tuition payments received by Fire Prevention for training classes. For fiscal year 2016-17, the available fund balance of \$12,046 is appropriated for Special Departmental Expense to purchase training equipment and to close out this fund.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	36,801	36,801	36,801	12,046
TRAINING BEGINNING FUND BALANCE	<u>36,801</u>	<u>36,801</u>	<u>36,801</u>	<u>12,046</u>
Revenue				
640101 INTEREST ON CASH	-	-	-	-
662723 SERVICES TO OTHER AGENCIES	-	-	-	-
TRAINING REVENUE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
721900 SPECIAL DEPARTMENTAL EXPENSE	-	-	36,801	12,046
750100 OP TRANS OUT- GEN FD	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
TRAINING EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TRAINING REV - EXPEND	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TRAINING AVAILABLE FINANCING SOURCES	36,801	36,801	36,801	12,046
TRAINING FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TRAINING ENDING FUND BALANCE	<u>36,801</u>	<u>36,801</u>	<u>36,801</u>	<u>12,046</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**0127 FOREST RESERVE TITLE III**

This fund is the depository for funds received under Title III of the Secure Rural Schools Act. The entire amount available of \$527,752 is appropriated for Professional & Specialized Services in order to obligate funds to carry out projects initiated by the Board on May 17, 2016.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	572,356	607,896	565,997	525,752
TITLE III BEGINNING FUND BALANCE	<u>572,356</u>	<u>607,896</u>	<u>565,997</u>	<u>525,752</u>
Revenue				
640101 INTEREST ON CASH	2,135	3,902	2,000	2,000
655500 FED - FOREST RES REV	37,665	-	-	-
TITLE III REVENUE	<u>39,800</u>	<u>3,902</u>	<u>2,000</u>	<u>2,000</u>
Expense				
721400 PROF & SPEC SVC	4,261	60,308	567,997	527,752
721468 P&S-OTHER UNIDENTIFIED SVCS	-	-	-	-
750100 OP TRANS OUT - GEN FD	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
TITLE III EXPENDITURES	<u>4,261</u>	<u>60,308</u>	<u>567,997</u>	<u>527,752</u>
TITLE III REV - EXPEND	<u>35,539</u>	<u>(56,406)</u>	<u>(565,997)</u>	<u>(525,752)</u>
TITLE III AVAILABLE FINANCING SOURCES	612,156	611,798	567,997	527,752
TITLE III FINANCING USES	<u>4,261</u>	<u>60,308</u>	<u>567,997</u>	<u>527,752</u>
FOREST RESERVE TITLE III ENDING FUND BALANCE	<u>607,895</u>	<u>551,490</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**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 2016-17, \$12,800 is appropriated to remit to the State; \$600 is appropriated for training/travel, and the remaining available balance of \$3,891 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
FUND BALANCE				
491100 F/B UNRES UNDES	2,615	3,284	3,733	4,491
STRONG MOTION INSTMTN FEES 5%	<u>2,615</u>	<u>3,284</u>	<u>3,733</u>	<u>4,491</u>
Revenue				
640101 INTEREST ON CASH	11	24	-	-
660807 STRONG MOTION INST FEES 95%	658	513	12,600	12,800
MOTION INST FEES 5% REVENUE	<u>669</u>	<u>537</u>	<u>12,600</u>	<u>12,800</u>
Expense				
721480 STRONG MOTION INSTR FEE STATE	-	-	12,600	12,800
722000 TRANSPORTATION/TRAVEL	-	-	600	600
780100 APPROPRIATION FOR CONTINGENCY	-	-	3,133	3,891
MOTION INST FEES 5% EXPENDITURES	<u>-</u>	<u>-</u>	<u>16,333</u>	<u>17,291</u>
STRONG MOTION INSTMTN FEES 5% REV - EXPEND	<u>669</u>	<u>537</u>	<u>(3,733)</u>	<u>(4,491)</u>
MOTION INSTMTN FEES 5% AVAILABLE FINANCING SOURCES	3,284	3,821	16,333	17,291
MOTION INSTMTN FEES 5% FINANCING USES	<u>-</u>	<u>-</u>	<u>16,333</u>	<u>17,291</u>
MOTION INSTMTN FEES 5% ENDING FUND BALANCE	<u>3,284</u>	<u>3,821</u>	<u>-</u>	<u>-</u>

**1031 TOBACCO SECURITIZATION POOL**

This fund holds Tobacco Securitization Funds designated for past and current capital projects and were repaid to the fund in the County Treasury. These funds are in addition to funds previously held outside the County Treasury in Fund 0103 . In fiscal year 2013-14, \$70,721.08 was approved by the Board of Supervisors to be utilized for costs associated with the Road 28 Campus Master Plan, and \$78,921 was approved to be used to partially fund the Government Center - Third Floor Tenant Improvements. In fiscal year 2014-15, the entire available fund balance of \$158 was transferred to the General Fund to close out this fund.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
TOBACCO SECURITIZATION POOL				
Fund Balance				
491100 F/B UNRES UNDES	149,610		-	-
POOL BEGINNING FUND BALANCE	<u>149,610</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOBACCO SECURITIZATION POOL				
Revenue				
640101 INTEREST ON CASH	190		-	-
SECURITIZATION POOL REVENUE	<u>190</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
750100 OPERATING TRANSFERS OUT	70,721		-	-
750121 OPERATING TRANSFERS OUT - CAPITAL PROJECT	78,921		-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
SECURITIZATION POOL EXPENDITURES	<u>149,642</u>	<u>-</u>	<u>-</u>	<u>-</u>
SECURITIZATION POOL REV - EXPEND	<u>(149,452)</u>	<u>-</u>	<u>-</u>	<u>-</u>
POOL AVAILABLE FINANCING SOURCES	149,800	-	-	-
POOL FINANCING USES	<u>149,642</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOBACCO SECURITIZATION POOL ENDING FUND BALANCE	<u>158</u>	<u>-</u>	<u>-</u>	<u>-</u>

**1035 TOBACCO SECURITIZATION FINANCING PHASE II NONPOOL**

This fund accounts for the second securitization of the County's future stream of payments from the Tobacco litigation settlement.

On April 19, 2006, the County securitized a second portion of its future stream of payments resulting from the Tobacco litigation settlement, from which the County received the net amount of \$7,680,600.47. During fiscal year 2006-07, the Board approved a loan of \$794,000 from this fund to the Ahwahnee Hills Park Project (7145) to cash flow the grant funding. Ahawnee project fund repaid \$416,225 of the loan during 2008-09. In 2011-12, the fund provided an additional cash flow loan in the amount of \$43,225. The project fund received grant reimbursements enabling it to repay the \$421,030 balance of the loan during fiscal year 2013-14, which was deposited in the Tobacco Securitization Financing Phase II Pool fund (1036).

During fiscal year 2007-08, this fund contributed \$2,783,950 to the General Fund to purchase 33 acres of land at Avenue 14 ½ and Road 28. The fund is to be reimbursed from the Public Facility Fees – General Government Fund.

During fiscal year 2008-09, this fund loaned \$578,105.88 to the General Fund to repay the Mental Health Realignment Trust for over-reimbursement of the General Fund from realignment funds in prior years. The General Fund repaid the loan in fiscal year 2011-12, and is reflected in the fund balance for 2014-15 as funds were transferred from Fund 1036 during the 2013-14 fiscal year to reflect the available proceeds from the 2006 settlement.

Fund 1036 will also receive partial repayments from Paleontology Museum project on loans to the project from Fund 1035.

In fiscal year 2014-15, the entire available balance was transferred to the Jail Kitchen project, and this fund was closed out.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
FUND BALANCE				
491100 F/B UNRES UNDES	51,592	647,263 *	-	-
PHASE II NON-POOL BEGINNING FUND BALANCE	<u>51,592</u>	<u>647,263</u>	<u>-</u>	<u>-</u>
Revenue				
640101 INTEREST ON CASH	-	-	-	-
640110 INVESTMENT INTEREST	34	80	-	-
PHASE II NON-POOL REVENUE	<u>34</u>	<u>80</u>	<u>-</u>	<u>-</u>
Expense				
750121 OP TRANS OUT - CAP PROJECT	-	647,343	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
PHASE II NON-POOL EXPENDITURES	<u>-</u>	<u>647,343</u>	<u>-</u>	<u>-</u>
PHASE II NON-POOL REV - EXPEND	<u>34</u>	<u>(647,263)</u>	<u>-</u>	<u>-</u>
PHASE II AVAILABLE FINANCING SOURCES	51,626	647,343	-	-
PHASE II FINANCING USES	<u>-</u>	<u>647,343</u>	<u>-</u>	<u>-</u>
PHASE II ENDING FUND BALANCE	<u>51,626</u>	<u>-</u>	<u>-</u>	<u>-</u>

\*Reflects the transfer of \$647,230 from Fund 1036 in fiscal year 2013-14

**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 fiscal year 2015-16, the Board of Supervisors approved the following uses of this fund: \$83,065 for the new DA/Probation facility project; \$25,000 for the DA Lobby project; and \$55,000 for the Starbucks Kiosk in the Government Center.

Also during the 2015-16 fiscal year, the fund received repayment of a cash flow loan made from Fund 1035 in the amount of \$55,984 from the fourth of five payments from the Paleontology Center construction project.

The available fund balance of \$537,895 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	636,645	394,803	585,420	480,911
TOBACCO FINANCING PHASE II POOL FUND BEGINNING FUND BALANCE	<u>636,645</u>	<u>394,803</u>	<u>585,420</u>	<u>480,911</u>
Revenue				
640101 INTEREST ON CASH	(1,070)	2,032	500	1,000
680200 OP TRANS IN	1,100,185	404,300	-	-
680500 LOAN REPAID	1,316,155	562,704	55,984	55,984
TOBACCO FINANCING PHASE II POOL FUND REVENUE	<u>2,415,270</u>	<u>969,036</u>	<u>56,484</u>	<u>56,984</u>
Expense				
750100 OP TRANS OUT-GEN FD	252,284	677,407	-	-
750121 OP TRANS OUT-CAP PROJECT	1,362,844	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	641,904	537,895
790500 CASH FLOW LOAN	394,753	100,000	-	-
TOBACCO FINANCING PHASE II POOL FUND EXPENDITURES	<u>2,009,881</u>	<u>777,407</u>	<u>641,904</u>	<u>537,895</u>
TOBACCO FINANCING PHASE II POOL FUND REV - EXPEND	<u>405,389</u>	<u>191,629</u>	<u>(585,420)</u>	<u>(480,911)</u>
PHASE II POOL FUND AVAILABLE FINANCING SOURCES	3,051,915	1,363,839	641,904	537,895
PHASE II POOL FUND FINANCING USES	<u>2,009,881</u>	<u>777,407</u>	<u>641,904</u>	<u>537,895</u>
TOBACCO FINANCING PHASE II POOL FUND ENDING FUND BALANCE	<u>1,042,034</u>	<u>586,432</u>	<u>-</u>	<u>-</u>
ADJ ENDING FUND BAL DUE TO TRANSFER OF \$647,230 TO FUND 1035:	394,804			

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1286 CAPITAL PROJECT - HEALTH BUILDING FUND**

This fund represents the unused portion of funds available to construct a new Public Health building. Vendor proposals for this project are currently being reviewed and a selection is pending. In fiscal year 2016-17, \$21,000 will be set aside to cover projected ongoing project management costs by Kitchell and Dreyfuss & Blackford. The balance of \$104,110 is retained under Appropriations for Contingencies.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	179,343	145,589	146,274	124,698
PROJ - HEALTH BLDG FUND BEGINNING FUND BALANCE	<u>179,343</u>	<u>145,589</u>	<u>146,274</u>	<u>124,698</u>
Revenue				
640101 INTEREST ON CASH	556	977	685	412
PROJ - HEALTH BLDG FUND REVENUE	<u>556</u>	<u>977</u>	<u>685</u>	<u>412</u>
Expense				
750100 OPERATING TRANSFERS OUT	34,310	-	-	21,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	146,959	104,110
PROJ - HEALTH BLDG FUND REVENUE EXPENDITURES	<u>34,310</u>	<u>-</u>	<u>146,959</u>	<u>125,110</u>
PROJ - HEALTH BLDG FUND REVENUE - EXPEND	<u>(33,754)</u>	<u>977</u>	<u>(146,274)</u>	<u>(124,698)</u>
HEALTH BLDG FUND AVAILABLE FINANCING SOURCES	179,899	146,566	146,959	125,110
HEALTH BLDG FUND FINANCING USES	<u>34,310</u>	<u>-</u>	<u>146,959</u>	<u>125,110</u>
HEALTH BLDG FUND ENDING FUND BALANCE	<u>145,589</u>	<u>146,566</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1300 MENTAL HEALTH BUILDING PROJECT**

This fund was established to accumulate funds for a future Behavioral Health Services Building. The funding source was a portion of the rental payments made by KingsView, Inc. Those rental payments ceased 9/30/03. From that date, income was limited to interest.

During fiscal year 2011-12, Behavioral Health used these funds for a building project. In 2013-14, the minor remaining available fund balance of \$19 was appropriated for an operating transfer out to close out this fund.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
481100 F/B UNRES DES CAP OUTLAY	(153,379)		-	-
MEN HLTH BLDG PROJ BEGINNING FUND BALANCE	(153,379)	-	-	-
Revenue				
601000 TRUST REVENUE	-	-	-	-
601100 CONTRA TRUST REVENUE	-	-	-	-
640101 INTEREST ON CASH	-	-	-	-
640302 BLDG/IMPROVEMENT RENT				
BEH HLTH SCIENCE BLDG PROJECT REVENUE	-	-	-	-
Expense				
750100 OP TRANS OUT	-	-	-	-
BEH HLTH SCIENCE BLDG PROJECT REVENUE EXPENDITURES	-	-	-	-
BEH HLTH SCIENCE BLDG PROJECT REV - EXPEND	-	-	-	-
MEN HLTH BLDG PROJECT AVAILABLE FINANCING SOURCES	(153,379)	-	-	-
MEN HLTH BLDG PROJECT FINANCING USES	-	-	-	-
MEN HLTH BLDG PROJECT ENDING FUND BALANCE	(153,379)	-	-	-

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1301 MENTAL HEALTH ALCOHOL ABUSE EDUCATION & PREVENTION FUND**

A portion of certain state fines must be allocated for this purpose. To date, there have been no expenditures. For 2016-17, the available fund balance of \$206,885 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	505,869	355,601	41,090	183,865
ABUSE EDUC/PREV BEGINNING FUND BALANCE	<u>505,869</u>	<u>355,601</u>	<u>41,090</u>	<u>183,865</u>
Revenue				
630204 CRIMINAL FINES	23,966	23,106	22,755	21,984
640101 INTEREST ON CASH	1,888	1,965	2,406	1,036
BHS CO    ALC ABUSE EDUC/PREV REVENUE	<u>25,854</u>	<u>25,071</u>	<u>25,161</u>	<u>23,020</u>
Expense				
750100 OPERATING TRANSFERS OUT - GENERAL FUND	176,122	215,055	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	66,251	206,885
ALC ABUSE EDUC/PREV EXPENDITURES	<u>176,122</u>	<u>215,055</u>	<u>66,251</u>	<u>206,885</u>
ALC ABUSE EDUC/PREV REV - EXPEND	<u>(150,268)</u>	<u>(189,984)</u>	<u>(41,090)</u>	<u>(183,865)</u>
ABUSE EDUC/PREV AVAILABLE FINANCING SOURCES	531,723	380,672	66,251	206,885
ABUSE EDUC/PREV FINANCING USES	<u>176,122</u>	<u>215,055</u>	<u>66,251</u>	<u>206,885</u>
MH CO ALC ABUSE EDUC/PREV ENDING FUND BALANCE	<u>355,601</u>	<u>165,617</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1302 MENTAL HEALTH ALCOHOL PROGRAM 1463.16**

A portion of certain state fines must be allocated for this purpose. Each year, funds are transferred to the General Fund as a County match for the Alcohol and Perinatal Treatment program in the Behavioral Health budget; the transfer amount is budgeted at \$14,000 for 2016-17. The remaining available balance of \$160,868 is appropriated for contingency.

	<u>ACTUAL 2013-14</u>	<u>ACTUAL 2014-15</u>	<u>BOARD APPROVED 2015-16</u>	<u>PROPOSED BUDGET 2016-17</u>
Fund Balance				
491100 F/B UNRES UNDES	104,846	129,189	140,259	146,388
MH CO ALC PROG PC 1463.16 BEGINNING FUND BALANCE	<u>104,846</u>	<u>129,189</u>	<u>140,259</u>	<u>146,388</u>
Revenue				
630204 CRIMINAL FINES	23,907	21,600	19,219	24,792
640101 INTEREST ON CASH	436	922	910	3,688
COHOL PROG PC1463.16 REVENUE	<u>24,343</u>	<u>22,522</u>	<u>20,129</u>	<u>28,480</u>
Expense				
750100 OP TRANS OUT - GEN FD	-	24,406	14,000	14,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	146,388	160,868
COHOL PROG PC1463.16 EXPENDITURES	<u>-</u>	<u>24,406</u>	<u>160,388</u>	<u>174,868</u>
COHOL PROG PC1463.16 REV - EXPEND	<u>24,343</u>	<u>(1,884)</u>	<u>(140,259)</u>	<u>(146,388)</u>
MH CO ALC PROG PC 1463.16 AVAILABLE FINANCING SOURCES	129,189	151,711	160,388	174,868
MH CO ALC PROG PC 1463.16 FINANCING USES	<u>-</u>	<u>24,406</u>	<u>160,388</u>	<u>174,868</u>
MH CO ALC ENDING FUND BALANCE	<u>129,189</u>	<u>127,305</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**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 2016-17, the available fund balance of \$16,963 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	53,569	56,887	59,235	12,582
BEGINNING FUND BALANCE	<u>53,569</u>	<u>56,887</u>	<u>59,235</u>	<u>12,582</u>
Revenue				
630203 CONTROLLED SUBSTANCE FINES	156	88	699	180
630204 CRIMINAL FINES	2,959	3,642	2,655	4,101
640101 INTEREST ON CASH	203	359	391	100
661601 CLERK RECORDING FEES	-	-	-	-
DRUG EDUC H&S 11372.7 REVENUE	<u>3,318</u>	<u>4,089</u>	<u>3,745</u>	<u>4,381</u>
Expense				
750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	52,136	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	62,980	16,963
DRUG EDUC H&S 11372.7 EXPENDITURES	<u>-</u>	<u>52,136</u>	<u>62,980</u>	<u>16,963</u>
DRUG EDUC H&S 11372.7 REV - EXPEND	<u>3,318</u>	<u>(48,047)</u>	<u>(59,235)</u>	<u>(12,582)</u>
DRUG EDUC H&S 11372.7 AVAILABLE FINANCING SOURCES	56,887	60,976	62,980	16,963
DRUG EDUC H&S 11372.7 FINANCING USES	<u>-</u>	<u>52,136</u>	<u>62,980</u>	<u>16,963</u>
DRUG EDUC H&S 11372.7 ENDING FUND BALANCE	<u>56,887</u>	<u>8,840</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1310 HEALTH COUNTY AIDS EDUCATION**

Fines are levied by the court as a result of violations and convictions involving drug use or sexual crimes. These fines are allocated to Public Health for the purpose of AIDS education and testing. For FY 2016-17: \$5,000 is recommended for the purchase of test kits to test for AIDS under Medical and Dental Supplies; \$25,000 is appropriated to Operating Transfer Out to offset the salaries and benefits for the Program Manager dedicated to providing oversight to the HIV/AIDS services. The remaining projected balance of \$5,519 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	61,404	60,482	33,159	34,309
BEGINNING FUND BALANCE	<u>61,404</u>	<u>60,482</u>	<u>33,159</u>	<u>34,309</u>
Revenue				
630204 CRIMINAL FINES	577	778	850	850
640101 INTEREST ON CASH	225	404	300	360
FEE REVENUE	<u>802</u>	<u>1,182</u>	<u>1,150</u>	<u>1,210</u>
Expense				
721000 MEDICAL AND DENTAL SUPPLIES	1,724	655	5,000	5,000
750100 OPERATING TRANSFERS OUT	-	-	25,000	25,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	4,309	5,519
IDS EDUC FEE EXPENDITURES	<u>1,724</u>	<u>655</u>	<u>34,309</u>	<u>35,519</u>
IDS EDUC FEE REV - EXPEND	<u>(922)</u>	<u>527</u>	<u>(33,159)</u>	<u>(34,309)</u>
AVAILABLE FINANCING SOURCES	62,206	61,664	34,309	35,519
FINANCING USES	<u>1,724</u>	<u>655</u>	<u>34,309</u>	<u>35,519</u>
ENDING FUND BALANCE	<u>60,482</u>	<u>61,009</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1311 HEALTH CHILD SAFETY SEATS**

A judge can levy a vehicle code fine for failure to use a child safety seat. These fines are allocated in this fund for the purpose of providing child safety seats to qualifying households. For FY 2016-17, \$250 is appropriated to Professional and Specialized to pay for the cost of recertification for up to five staff at \$50 per year, and \$5,000 is appropriated to Special Departmental Expense for the purchase of child safety seats. The remaining projected balance of \$59,726 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	60,674	60,761	59,076	60,876
SAFETY SEATS BEGINNING FUND BALANCE	<u>60,674</u>	<u>60,761</u>	<u>59,076</u>	<u>60,876</u>
Revenue				
630100 VEHICLE CODE FINES	3,791	2,148	1,500	3,800
640101 INTEREST ON CASH	223	404	300	300
673800 PY CANCEL WARRANTS	60	-	-	-
SAFETY SEATS REVENUE	<u>4,074</u>	<u>2,552</u>	<u>1,800</u>	<u>4,100</u>
Expense				
721400 PROFESSIONAL AND SPECIALIZED SERVICES	-	-	250	250
721900 SPECIAL DEPARTMENTAL EXPENSE	3,987	3,038	9,999	5,000
750100 OP TRANS OUT - GEN FD	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	50,627	59,726
SAFETY SEATS EXPENDITURES	<u>3,987</u>	<u>3,038</u>	<u>60,876</u>	<u>64,976</u>
SAFETY SEATS REV - EXPEND	<u>87</u>	<u>(486)</u>	<u>(59,076)</u>	<u>(60,876)</u>
SAFETY SEATS AVAILABLE FINANCING SOURCES	64,748	63,313	60,876	64,976
SAFETY SEATS FINANCING USES	<u>3,987</u>	<u>3,038</u>	<u>60,876</u>	<u>64,976</u>
SAFETY SEATS ENDING FUND BALANCE	<u>60,761</u>	<u>60,275</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1312 HEALTH EMERGENCY SERVICES**

A portion of the \$7 penalty assessment for every \$10 of fines is allocated for this purpose. The Public Health Department authorizes payments from this fund for physicians and hospitals providing emergency services to indigents. For 2016-17, appropriations totaling \$388,300 in this fund will cover Health Department expenses, including payments to emergency service providers, microwave radio and ambulance dispatch services, and administrative reimbursement. The remaining projected balance of \$112 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	467,769	339,989	289,281	196,962
HLTH EMERGENCY SERVICES BEGINNING FUND BALANCE	<u>467,769</u>	<u>339,989</u>	<u>289,281</u>	<u>196,962</u>
Revenue				
630204 CRIMINAL FINES	190,903	177,560	200,000	190,500
630209 PARKING FINES	3,513	4,901	-	-
640101 INTEREST ON CASH	1,643	2,198	1,500	950
673800 PY CANCEL WARRANTS	3,046	-	-	-
HLTH EMERGENCY SERVICES REVENUE	<u>199,105</u>	<u>184,659</u>	<u>201,500</u>	<u>191,450</u>
Expense				
720305 MICROWAVE RADIO SERVICES	-	63,386	63,000	-
721306 EQPT < FA LIMIT	17,224	-	-	15,000
721400 PROF & SPEC SVC	209,662	165,996	350,000	350,000
750100 OP TRANS OUT - GEN FD	100,000	-	30,000	23,300
780100 APPROPRIATION FOR CONTINGENCY	-	-	47,781	112
HLTH EMERGENCY SERVICES EXPENSE	<u>326,886</u>	<u>229,382</u>	<u>490,781</u>	<u>388,412</u>
EMERGENCY SERVICES REV - EXPEND	<u>(127,781)</u>	<u>(44,723)</u>	<u>(289,281)</u>	<u>(196,962)</u>
AVAILABLE FINANCING SOURCES	666,874	524,648	490,781	388,412
FINANCING USES	<u>326,886</u>	<u>229,382</u>	<u>490,781</u>	<u>388,412</u>
ENDING FUND BALANCE	<u>339,988</u>	<u>295,266</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1313 HEALTH VITAL RECORDS IMPROVEMENT PROGRAM**

A portion of Health Recording Fees is allocated to this fund. The Health Department expends the funds as eligible projects occur. For fiscal year 2016-17, appropriations totaling \$10,500 in this fund will cover the Vital Records operations including supplies, travel, and special departmental expense. The remaining available fund balance of \$79,662 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	97,739	95,689	89,618	83,537
VITAL RCD IMPROV PROG BEGINNING FUND BALANCE	<u>97,739</u>	<u>95,689</u>	<u>89,618</u>	<u>83,537</u>
Revenue				
640101 INTEREST ON CASH	358	613	500	375
661602 HEALTH RECORDING FEES	6,411	7,341	6,250	6,250
VITAL RCD IMPROV PROG REVENUE	<u>6,769</u>	<u>7,954</u>	<u>6,750</u>	<u>6,625</u>
Expenses				
720300 COMMUNICATION SERVICES	65	-	2,500	1,000
721300 OFFICE SUPPLIES	3,684	1,031	1,000	750
721306 EQPT < FA LIMIT	-	5,089	-	-
721400 PROFESSIONAL & SPECIALIZED	1,000	50	1,000	-
721407 DATA PROCESSING - IT SUPPORT	-	-	2,000	-
721426 SOFTWARE MAINTENANCE	600	1,816	1,500	1,950
721601 RENTS/LEASES CO VEHICLE	21	-	250	750
721602 RENTS/LEASES EQPMT (COPIERS)	-	-	1,200	1,000
721900 SPECIAL DEPARTMENTAL EXPENSE	3,089	3,280	3,500	3,800
722000 TRANSPORTATION & TRAVEL	359	788	1,500	1,250
708001 APPROPRIATION FOR CONTINGENCY	-	-	81,918	79,662
VITAL RCD IMPROV PROG EXPENSE	<u>8,818</u>	<u>12,054</u>	<u>96,368</u>	<u>90,162</u>
VITAL RCD IMPROV PROG REV - EXPEND	<u>(2,049)</u>	<u>(4,100)</u>	<u>(89,618)</u>	<u>(83,537)</u>
VITAL RCD IMPROV PROG AVAILABLE FINANCING SOURCES	104,508	103,643	96,368	90,162
VITAL RCD IMPROV PROG FINANCING USES	<u>8,818</u>	<u>12,054</u>	<u>96,368</u>	<u>90,162</u>
VITAL RCD IMPROV PROG ENDING FUND BALANCE	<u>95,690</u>	<u>91,589</u>	<u>-</u>	<u>-</u>

**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 year 2016-17, \$510,000 is appropriated as a transfer to the General Fund and the remaining balance of \$319,205 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	691,910	811,516	340,039	120,800
JUSTICE FACILITY BEGINNING FUND BALANCE	<u>691,910</u>	<u>811,516</u>	<u>340,039</u>	<u>120,800</u>
Revenue				
630204 CRIMINAL FINES	381,673	364,698	350,000	350,000
630209 PARKING FINES	8,782	1,254	-	-
640101 INTEREST ON CASH	2,909	5,005	2,500	2,500
661601 CLERK RECORDING FEES	-	36	-	-
680524 REPAYED CASH FLOW LOAN	-	-	355,905	355,905
JUSTICE FACILITY REVENUE	<u>393,364</u>	<u>370,993</u>	<u>708,405</u>	<u>708,405</u>
Expense				
750100 OP TRANS OUT - GEN FD	246,528	270,000	510,000	510,000
750121 OP TRANS OUT - CAP PROJECT	-	480,000	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	538,444	319,205
790500 CASH FLOW LOAN	27,231	-	-	-
JUSTICE FACILITY EXPENDITURES	<u>273,759</u>	<u>750,000</u>	<u>1,048,444</u>	<u>829,205</u>
JUSTICE FACILITY REV - EXPEND	<u>119,605</u>	<u>(379,007)</u>	<u>(340,039)</u>	<u>(120,800)</u>
JUSTICE FACILITY AVAILABLE FINANCING SOURCES	1,085,274	1,182,509	1,048,444	829,205
JUSTICE FACILITY FINANCING USES	<u>273,759</u>	<u>750,000</u>	<u>1,048,444</u>	<u>829,205</u>
JUSTICE FACILITY ENDING FUND BALANCE	<u>811,515</u>	<u>432,509</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**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 2016-17, the entire available fund balance of \$14,355 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	9,111	10,999	11,750	13,290
EDUCATION BEGINNING FUND BALANCE	<u>9,111</u>	<u>10,999</u>	<u>11,750</u>	<u>13,290</u>
Revenue				
630204 CRIMINAL FINES	1,851	1,024	800	1,000
640101 INTEREST ON CASH	37	77	50	65
EDUCATION REVENUE	<u>1,888</u>	<u>1,101</u>	<u>850</u>	<u>1,065</u>
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	12,600	14,355
EDUCATION EXPENDITURES	-	-	12,600	14,355
EDUCATION REV - EXPEND	<u>1,888</u>	<u>1,101</u>	<u>(11,750)</u>	<u>(13,290)</u>
EDUCATION AVAILABLE FINANCING SOURCES	10,999	12,100	12,600	14,355
EDUCATION FINANCING USES	<u>-</u>	<u>-</u>	<u>12,600</u>	<u>14,355</u>
CO RAILRO  ENDING FUND BALANCE	<u>10,999</u>	<u>12,100</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**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 2016-17, \$15,000 is appropriated for Special Departmental Expense; the remaining available fund balance of \$60,568 is appropriated for contingency. During the year, Sheriff-Civil may submit a transfer of appropriations from the contingency to fund a transfer to the general fund.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
<b>Fund Balance</b>				
491100 F/B UNRES UNDES	14,909	27,171	29,261	50,418
<b>SHERIFF CIVIL FEES BEGINNING FUND BALANCE</b>	<b>14,909</b>	<b>27,171</b>	<b>29,261</b>	<b>50,418</b>
<b>Revenue</b>				
640101 INTEREST ON CASH	94	212	150	150
661101 SHERIFF CIV PROC SVC	27,167	23,552	30,000	25,000
<b>SHERIFF CIVIL FEES GC 26731 REVENUE</b>	<b>27,261</b>	<b>23,764</b>	<b>30,150</b>	<b>25,150</b>
<b>Expense</b>				
721306 EQPT<FA LIMIT	-	-	-	-
721900 SPECIAL DEPARTMENTAL EXPENSE	8,855	8,722	15,000	15,000
740301 EQPT/FURNITURE>\$5000	6,144	10,780	-	-
750100 OP TRANS OUT - GEN FD	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	44,411	60,568
<b>SHERIFF CIVIL FEES GC 26731 EXPENDITURES</b>	<b>14,999</b>	<b>19,502</b>	<b>59,411</b>	<b>75,568</b>
<b>SHERIFF CIVIL FEES GC 26731 REV - EXPENDITURES</b>	<b>12,262</b>	<b>4,262</b>	<b>(29,261)</b>	<b>(50,418)</b>
<b>SHERIFF CIVIL FEES GC 26731 AVAILABLE FINANCING SOURCES</b>	<b>42,170</b>	<b>50,935</b>	<b>59,411</b>	<b>75,568</b>
<b>SHERIFF CIVIL FEES GC 26731 FINANCING USES</b>	<b>14,999</b>	<b>19,502</b>	<b>59,411</b>	<b>75,568</b>
<b>SHERIFF CIVIL FEES ENDING FUND BALANCE</b>	<b>27,171</b>	<b>31,433</b>	<b>-</b>	<b>-</b>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**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 2016-17, \$30,000 is appropriated for Professional and Specialized Services. The remaining available fund balance of \$1,250 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	10	2,712	6,100	2,720
DOMESTIC VIOLENCE BEGINNING FUND BALANCE	<u>10</u>	<u>2,712</u>	<u>6,100</u>	<u>2,720</u>
Revenue				
640101 INTEREST ON CASH	31	86	50	30
661601 CLERK RECORDING FEES	30,931	32,713	27,000	28,500
DOMESTIC VIOLENCE PROGRAMS REVENUE	<u>30,962</u>	<u>32,799</u>	<u>27,050</u>	<u>28,530</u>
Expense				
721400 PROF & SPEC SVC	28,261	35,511	30,000	30,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	3,150	1,250
DOMESTIC VIOLENCE PROGRAMS EXPENDITURES	<u>28,261</u>	<u>35,511</u>	<u>33,150</u>	<u>31,250</u>
DOMESTIC VIOLENCE PROGRAMS REV - EXPEND	<u>2,701</u>	<u>(2,712)</u>	<u>(6,100)</u>	<u>(2,720)</u>
DOMESTIC VIOLENCE AVAILABLE FINANCING SOURCES	30,972	35,511	33,150	31,250
DOMESTIC VIOLENCE FINANCING USES	<u>28,261</u>	<u>35,511</u>	<u>33,150</u>	<u>31,250</u>
DOMESTIC VIOLENCE ENDING FUND BALANCE	<u>2,711</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1335 YOUTHFUL OFFENDER BLOCK GRANT**

During fiscal year 2007-08, the County Probation Department received a grant from Department of Juvenile Justice. The unexpended balance of the grant funds were transferred to this Special Revenue at year end to avoid the funds being swept into the General Fund Contingency. This program is now paid from the 2011 State Realignment Fund (6133). Probation closed out this fund in 2013-14.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	382,152	-	-	-
YOUTHFUL OFFENDER BLOCK GRANT	382,152	-	-	-
Revenue				
640101 INTEREST ON CASH	1,076		-	-
654110 ST - DJJ YOUTHFUL OFF BLK GRNT	-	-	-	-
YOUTHFUL OFFENDER BLOCK GRANT REVENUE	1,076	-	-	-
Expense				
750100 OPERATING TRANSFER OUT	327,064		-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
YOUTHFUL OFFENDER BLOCK GRANT EXPENDITURES	327,064	-	-	-
YOUTHFUL OFFENDER BLOCK GRANT REV - EXPEND	(325,988)	-	-	-
YOUTHFUL OFFENDER BLOCK GRANT AVAILABLE FINANCING SOURCES	383,228	-	-	-
YOUTHFUL OFFENDER BLOCK GRANT FINANCING USES	327,064	-	-	-
YOUTHFUL OFFENDER BLOCK GRANT ENDING FUND BALANCE	56,164	-	-	-

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1340 PLANNING COMMUNICATION TOWERS FEE**

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. For 2016-17, \$15,000 is appropriated for Office Expense, and the remaining available fund balance of \$4,887 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	44,221	44,382	44,591	19,812
	<u>44,221</u>	<u>44,382</u>	<u>44,591</u>	<u>19,812</u>
Revenue				
640101 INTEREST ON CASH	161	297	200	75
	<u>161</u>	<u>297</u>	<u>200</u>	<u>75</u>
COMM TOWER FEE REVENUE	<u>161</u>	<u>297</u>	<u>200</u>	<u>75</u>
Expense				
721300 OFFICE EXPENSE	-	-	-	15,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	44,791	4,887
	<u>-</u>	<u>-</u>	<u>44,791</u>	<u>19,887</u>
COMM TOWER FEE EXPENDITURES	<u>-</u>	<u>-</u>	<u>44,791</u>	<u>19,887</u>
COMM TOWER FEE REV - EXPEND	<u>161</u>	<u>297</u>	<u>(44,591)</u>	<u>(19,812)</u>
COMM TOWER FEE AVAILABLE FINANCING SOURCES	44,382	44,679	44,791	19,887
COMM TOWER FEE FINANCING USES	<u>-</u>	<u>-</u>	<u>44,791</u>	<u>19,887</u>
COMM TOWER FEE ENDING FUND BALANCE	<u>44,382</u>	<u>44,679</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1345 RECORDER MICROGRAPHICS**

The additional \$1 recording fee must be set aside to be used solely for micrographics. For 2016-17, an operating transfer out of \$15,000 is based on estimated revenue to the general fund. The remaining available fund balance of \$102,503 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	43,722	61,292	73,406	89,153
MICROGRAPHICS BEGINNING FUND BALANCE	<u>43,722</u>	<u>61,292</u>	<u>73,406</u>	<u>89,153</u>
Revenue				
640101 INTEREST ON CASH	216	533	350	350
661603 RECDR RECORDING FEES	27,605	36,745	30,000	28,000
MICROGRAPHICS REVENUE	<u>27,821</u>	<u>37,278</u>	<u>30,350</u>	<u>28,350</u>
Expense				
750100 OP TRANS OUT - GEN FD	10,251	533	15,000	15,000
780100 APPROPRIATION FOR CONTINGENCY	-	36,745	88,756	102,503
MICROGRAPHICS EXPENDITURES	<u>10,251</u>	<u>37,278</u>	<u>103,756</u>	<u>117,503</u>
MICROGRAPHICS REV - EXPEND	<u>17,570</u>	<u>-</u>	<u>(73,406)</u>	<u>(89,153)</u>
MICROGRAPHICS AVAILABLE FINANCING SOURCES	71,543	98,570	103,756	117,503
MICROGRAPHICS FINANCING USES	<u>10,251</u>	<u>37,278</u>	<u>103,756</u>	<u>117,503</u>
MICROGRAPHICS ENDING FUND BALANCE	<u>61,292</u>	<u>61,292</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1346 RECORDER MODERNIZATION**

A portion of each recording fee must be set aside to be used solely for modernization. For 2016-17, an operating transfer out of \$265,000 is recommended based on estimated revenue to the general fund. The remaining available fund balance of \$464,642 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	632,394	622,503	620,972	631,542
RECORDER MODERNIZATION BEGINNING FUND BALANCE	<u>632,394</u>	<u>622,503</u>	<u>620,972</u>	<u>631,542</u>
Revenue				
640101 INTEREST ON CASH	2,429	4,544	3,100	3,100
661601 CLERK RECORDING FEES	348	-	-	-
661603 RECDR RECORDING FEES	96,774	99,283	95,000	95,000
MODERNIZATION REVENUE	<u>99,551</u>	<u>103,827</u>	<u>98,100</u>	<u>98,100</u>
Expense				
750100 OP TRANS OUT - GEN FD	109,442	93,537	110,507	265,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	608,565	464,642
MODERNIZATION EXPENDITURES	<u>109,442</u>	<u>93,537</u>	<u>719,072</u>	<u>729,642</u>
MODERNIZATION REV - EXPEND	<u>(9,891)</u>	<u>10,290</u>	<u>(620,972)</u>	<u>(631,542)</u>
MODERNIZATION AVAILABLE FINANCING SOURCES	731,945	726,330	719,072	729,642
MODERNIZATION FINANCING USES	<u>109,442</u>	<u>93,537</u>	<u>719,072</u>	<u>729,642</u>
MODERNIZATION ENDING FUND BALANCE	<u>622,503</u>	<u>632,793</u>	<u>-</u>	<u>-</u>

**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 2016-17, \$12,000 is appropriated for a transfer to the General Fund, and the remaining available fund balance of \$106,325 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	44,872	73,485	76,085	91,975
TRUNCATION PROGRAM BEGINNING FUND BALANCE	<u>44,872</u>	<u>73,485</u>	<u>76,085</u>	<u>91,975</u>
Revenue				
640101 INTEREST ON CASH	234	578	350	350
661604 SOC SEC TRUNCATION PROG FEE	28,379	25,675	26,000	26,000
TRUNCATION PROGRAM REVENUE	<u>28,613</u>	<u>26,253</u>	<u>26,350</u>	<u>26,350</u>
Expense				
750100 OP TRANS OUT - GEN FD	-	21,750	12,000	12,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	90,435	106,325
TRUNCATION PROGRAM EXPENDITURES	<u>-</u>	<u>21,750</u>	<u>102,435</u>	<u>118,325</u>
TRUNCATION PROGRAM REV - EXPEND	<u>28,613</u>	<u>4,503</u>	<u>(76,085)</u>	<u>(91,975)</u>
TRUNCATION PROGRAM AVAILABLE FINANCING SOURCES	73,485	99,738	102,435	118,325
TRUNCATION PROGRAM FINANCING USES	<u>-</u>	<u>21,750</u>	<u>102,435</u>	<u>118,325</u>
TRUNCATION PROGRAM ENDING FUND BALANCE	<u>73,485</u>	<u>77,988</u>	<u>-</u>	<u>-</u>

**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 2016-17, the entire available fund balance of \$12,592 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	11,923	11,966	12,022	12,592
UST PENALTIES BEGINNING FUND BALANCE	<u>11,923</u>	<u>11,966</u>	<u>12,022</u>	<u>12,592</u>
Revenue				
630226 UST PENALTIES H&S 25299	-	-	500	-
640101 INTEREST ON CASH	43	80	70	-
UST PENALTIES REVENUE	<u>43</u>	<u>80</u>	<u>570</u>	<u>-</u>
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	12,592	12,592
UST PENALTIES EXPENDITURES	-	-	12,592	12,592
UST PENALTIES REV - EXPEND	<u>43</u>	<u>80</u>	<u>(12,022)</u>	<u>(12,592)</u>
UST PENALTIES AVAILABLE FINANCING SOURCES	11,966	12,046	12,592	12,592
UST PENALTIES FINANCING USES	<u>-</u>	<u>-</u>	<u>12,592</u>	<u>12,592</u>
UST PENALTIES ENDING FUND BALANCE	<u>11,966</u>	<u>12,046</u>	<u>-</u>	<u>-</u>

**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 2016-17, the entire fund balance of \$23,476 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	23,131	23,215	23,325	23,441
NUISANCE ABATE EH/DEGS/PLNG BEGINNING FUND BALANCE	<u>23,131</u>	<u>23,215</u>	<u>23,325</u>	<u>23,441</u>
Revenue				
640101 INTEREST ON CASH	84	156	100	35
662715 NUISANCE ABATEMENT	-	-	5,000	-
ABATE EH,DEGS,PLN REVENUE	<u>84</u>	<u>156</u>	<u>5,100</u>	<u>35</u>
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	28,425	23,476
ABATE EH,DEGS,PLN EXPENDITURES	-	-	28,425	23,476
ABATE EH,DEGS,PLN REV - EXPEND	<u>84</u>	<u>156</u>	<u>(23,325)</u>	<u>(23,441)</u>
ABATE EH/DEGS/PLNG AVAILABLE FINANCING SOURCES	23,215	23,371	28,425	23,476
ABATE EH/DEGS/PLNG FINANCING USES	<u>-</u>	<u>-</u>	<u>28,425</u>	<u>23,476</u>
NUISANCE ABATE EH/DEGS/PLNG ENDING FUND BALANCE	<u>23,215</u>	<u>23,371</u>	<u>-</u>	<u>-</u>

**1355 ROBERTA WILLS ANIMAL SHELTER CAPITAL IMPROVEMENTS**

Roberta Wills made a bequest to the County to be used exclusively for capital improvements to the animal shelter. In 2005-06, \$294,233 was transferred to the General Fund to help pay for the new animal control shelter. During 2006-07, \$19,508 was transferred to the General Fund to pay for kennels. No transfers are budgeted in 2016-17. The entire remaining fund balance of \$260 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	255	256	257	259
R WILLS ANIMAL CAPITAL IMPROV BEGINNING FUND BALANCE	<u>255</u>	<u>256</u>	<u>257</u>	<u>259</u>
Revenue				
640101 INTEREST ON CASH	1	-	1	1
R WILLS ANIMAL CAPITAL IMPROV REVENUE	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	258	260
R WILLS ANIMAL CAPITAL IMPROV EXPENDITURES	<u>-</u>	<u>-</u>	<u>258</u>	<u>260</u>
R WILLS ANIMAL CAPITAL IMPROV REV - EXPEND	<u>1</u>	<u>-</u>	<u>(257)</u>	<u>(259)</u>
R WILLS ANIMAL CAPITAL IMPROV AVAILABLE FINANCING SOURCES	256	256	258	260
R WILLS ANIMAL CAPITAL IMPROV FINANCING USES	<u>-</u>	<u>-</u>	<u>258</u>	<u>260</u>
R WILLS ANIMAL CAPITAL IMPROV ENDING FUND BALANCE	<u>256</u>	<u>256</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1356 ROBERTA WILLS ANIMAL SHELTER MAINTENANCE**

Roberta Wills made a bequest to the county to be used exclusively for maintenance of the animal shelter. This fund was closed out in the 2015-16 fiscal year.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	15,847	11,393	11,447	-
R WILLS ANIMAL MAINTENANCE BEGINNING FUND BALANCE	<u>15,847</u>	<u>11,393</u>	<u>11,447</u>	<u>-</u>
Revenue				
640101 INTEREST ON CASH	42	76	70	-
R WILLS ANIMAL MAINTENANCE REVENUE	<u>42</u>	<u>76</u>	<u>70</u>	<u>-</u>
Expense				
740200 BUILDING & IMPROVEMENTS	4,496	-	-	-
750100 OP TRANS OUT - GENERAL FUND	-	-	11,517	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
R WILLS ANIMAL MAINTENANCE EXPENSE	<u>4,496</u>	<u>-</u>	<u>11,517</u>	<u>-</u>
R WILLS ANIMAL MAINTENANCE REV - EXPEND	<u>(4,454)</u>	<u>76</u>	<u>(11,447)</u>	<u>-</u>
R WILLS ANIMAL MAINTENANCE AVAILABLE FINANCING SOURCES	15,889	11,469	11,517	-
R WILLS ANIMAL MAINTENANCE FINANCING USES	<u>4,496</u>	<u>-</u>	<u>11,517</u>	<u>-</u>
R WILLS ANIMAL MAINTENANCE ENDING FUND BALANCE	<u>11,393</u>	<u>11,469</u>	<u>(11,517)</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**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. Based upon fiscal year 2015-16 actuals, \$65,000 has been appropriated for the 2016-17 fiscal year for Professional and Specialized Services. The remaining available fund balance of \$237,135 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
461100 F/B RES ENCUMBERANCES	3,949	7,638	-	
491100 F/B UNRES UNDES	147,493	167,777	189,128	221,335
	<u>151,442</u>	<u>175,415</u>	<u>189,128</u>	<u>221,335</u>
RABIES/SPAY/NEUTER BEGINNING FUND BALANCE	<u>151,442</u>	<u>175,415</u>	<u>189,128</u>	<u>221,335</u>
Revenue				
640101 INTEREST ON CASH	626	1,254	800	800
661000 AGRICULTURAL SERVICES	3,580	4,695	3,000	4,000
661400 HUMANE SERVICES	74,889	99,045	76,000	76,000
	<u>79,095</u>	<u>104,994</u>	<u>79,800</u>	<u>80,800</u>
RABIES/SPAY/NEUTER REVENUE	<u>79,095</u>	<u>104,994</u>	<u>79,800</u>	<u>80,800</u>
Expense				
721400 PROF & SPEC SVC	55,123	80,744	65,000	65,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	203,928	237,135
	<u>55,123</u>	<u>80,744</u>	<u>268,928</u>	<u>302,135</u>
RABIES/SPAY/NEUTER EXPENDITURES	<u>55,123</u>	<u>80,744</u>	<u>268,928</u>	<u>302,135</u>
RABIES/SPAY/NEUTER REV - EXPEND	<u>23,972</u>	<u>24,250</u>	<u>(189,128)</u>	<u>(221,335)</u>
RABIES/SPAY/NEUTER AVAILABLE FINANCING SOURCES	230,537	280,409	268,928	302,135
RABIES/SPAY/NEUTER FINANCING USES	<u>55,123</u>	<u>80,744</u>	<u>268,928</u>	<u>302,135</u>
AN CON RABIES/SPAY/NEUTER ENDING FUND BALANCE	<u>175,414</u>	<u>199,665</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**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 2016-17, the entire fund balance of \$2,872 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	1,931	2,395	2,532	2,732
VITAL HLTH STATS/CLERK BEGINNING FUND BALANCE	<u>1,931</u>	<u>2,395</u>	<u>2,532</u>	<u>2,732</u>
Revenue				
640101 INTEREST ON CASH	7	17	10	10
661601 CLERK RECORDING FEES	460	140	-	130
HLTH STATS - CLERK REVENUE	<u>467</u>	<u>157</u>	<u>10</u>	<u>140</u>
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	2,542	2,872
HLTH STATS - CLERK EXPENDITURES	-	-	2,542	2,872
HLTH STATS - CLERK REV - EXPEND	<u>467</u>	<u>157</u>	<u>(2,532)</u>	<u>(2,732)</u>
HLTH STATS/CLERK AVAILABLE FINANCING SOURCES	2,398	2,552	2,542	2,872
HLTH STATS/CLERK FINANCING USES	<u>-</u>	<u>-</u>	<u>2,542</u>	<u>2,872</u>
HLTH STATS/CLERK ENDING FUND BALANCE	<u>2,398</u>	<u>2,552</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1366 VITAL HEALTH STATS-HEALTH**

Funding for the Health Vital Records Improvement program is now reflected in Fund 1313. This fund was closed out at the end of FY 2013-14.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	2,898		-	-
VITAL HLTH STATS - HEALTH BEGINNING FUND BALANCE	<u>2,898</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue				
640101 INTEREST ON CASH	10		-	-
VITAL HLTH STATS - HEALTH REVENUE	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
721300 OFFICE SUPPLIES	-	-	-	-
722000 TRAVEL	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
VITAL HLTH STATS - HEALTH EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
VITAL HLTH STATS - HEALTH REV - EXPEND	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>
VITAL HLTH STATS - HEALTH AVAILABLE FINANCING SOURCES	2,908	-	-	-
VITAL HLTH STATS - HEALTH FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
VITAL HTLH STATS - HEALTH ENDING FUND BALANCE	<u>2,908</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**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 2016-17, \$5,000 has been appropriated for an operating transfer out to the General Fund. The remaining balance of \$167,143 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	128,097	136,458	143,542	159,643
HLTH STATS - RECORDER BEGINNING FUND BALANCE	<u>128,097</u>	<u>136,458</u>	<u>143,542</u>	<u>159,643</u>
Revenue				
640101 INTEREST ON CASH	496	968	500	500
661602 HEALTH RECORDING FEES	-	84	-	-
661603 RECDR RECORDING FEES	12,865	13,546	12,000	12,000
HLTH STATS - RECORDER REVENUE	<u>13,361</u>	<u>14,598</u>	<u>12,500</u>	<u>12,500</u>
Expense				
750100 OP TRANS OUT - GEN FD	5,000	-	5,000	5,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	151,042	167,143
HLTH STATS - RECORDER EXPENDITURES	<u>5,000</u>	<u>-</u>	<u>156,042</u>	<u>172,143</u>
HLTH STATS - RECORDER REV - EXPEND	<u>8,361</u>	<u>14,598</u>	<u>(143,542)</u>	<u>(159,643)</u>
HLTH STATS - RECORDER AVAILABLE FINANCING SOURCES	141,458	151,056	156,042	172,143
HLTH STATS - RECORDER FINANCING USES	<u>5,000</u>	<u>-</u>	<u>156,042</u>	<u>172,143</u>
VITAL HLTH STATS - RECORDER ENDING FUND BALANCE	<u>136,458</u>	<u>151,056</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**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. Prior to fiscal year 2009-10, expenditures were minimal. In 2014-15, \$750,000 was utilized as a loan to MD 10A for completion of the Dublin Well and \$50,000 as a loan to SA 14 for well rehabilitation and temporary water supply. In 2015-16, \$400,000 was utilized as a loan to Fairmead Liner Fund for Capital Improvements. For 2016-17, the available fund balance of \$1,424,684 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	1,498,835	1,566,106	807,932	943,184
RD MITIGATION FEES BEGINNING FUND BALANCE	<u>1,498,835</u>	<u>1,566,106</u>	<u>807,932</u>	<u>943,184</u>
Revenue				
640101 INTEREST ON CASH	5,576	10,206	5,000	1,500
654522 ST-BSARF FEES	5	1	-	-
661701 ROAD SERVICES-OTHER	-	-	-	-
661707 ROAD MITIGATION FEES	61,690	34,335	30,000	30,000
680500 LOAN REPAID	-	-	158,214	450,000
	<u>67,271</u>	<u>44,542</u>	<u>193,214</u>	<u>481,500</u>
Expense				
701000 TRUST EXPENDITURES	-	-	-	-
721206 REFUND/OVERCHARGES	-	-	-	-
721400 PROF & SPEC SVC	-	-	-	-
730600 INT NOTES/WARRANTS/TRAN	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	1,001,146	1,424,684
790500 CASH FLOW LOAN	-	800,000	-	-
RD MITIGATION FEES EXPENDITURES	<u>-</u>	<u>800,000</u>	<u>1,001,146</u>	<u>1,424,684</u>
RD MITIGATION FEES REV - EXPEND	<u>67,271</u>	<u>(755,458)</u>	<u>(807,932)</u>	<u>(943,184)</u>
RD MITIGATION FEES AVAILABLE FINANCING SOURCES	1,566,106	1,610,648	1,001,146	1,424,684
RD MITIGATION FEES FINANCING USES	<u>-</u>	<u>800,000</u>	<u>1,001,146</u>	<u>1,424,684</u>
RD MITIGATION FEES ENDING FUND BALANCE	<u>1,566,106</u>	<u>810,648</u>	<u>-</u>	<u>-</u>

**1375 COUNTY CHILD TRUST-CHALLENGE GRANT**

Welfare and Institutions Code (WIC) Section 18965-19068 provides for Community-Based Family Resources & Services. Funding is derived from State grants, fees from birth certificates, and private donations. In 2013-14 these funds were transferred to the County Child Trust Fund (1376) and this fund was closed out.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	112,580	-	-	-
TRUST-CHALLENGE GRANT BEGINNING FUND BALANCE	<u>112,580</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue				
601000 TRUST REVENUE	-	-	-	-
640101 INTEREST ON CASH	-	-	-	-
661602 HEALTH RECORDING FEES	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
750000 OPERATING TRANSFER OUT	112,580	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
LD TRUST - CHALLENGE GR EXPENDITURES	<u>112,580</u>	<u>-</u>	<u>-</u>	<u>-</u>
LD TRUST - CHALLENGE GR REV - EXPEND	<u>(112,580)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TRUST-CHALLENGE GRANT AVAILABLE FINANCING SOURCES	112,580	-	-	-
TRUST-CHALLENGE GRANT FINANCING USES	<u>112,580</u>	<u>-</u>	<u>-</u>	<u>-</u>
TRUST-CHALLENGE GRANT ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**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 2016-17, \$129,000 is appropriated in Services and Supplies; the remaining fund balance of \$225,832 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
<b>Fund Balance</b>				
461100 F/B RES ENCUMBERANCES	11,573	1,674		
491100 F/B UNRES UNDES	30,810	241,756	207,750	225,000
	<u>42,383</u>	<u>243,430</u>	<u>207,750</u>	<u>225,000</u>
CO CHILD TRUST - CAPIT BEGINNING FUND BALANCE	<u>42,383</u>	<u>243,430</u>	<u>207,750</u>	<u>225,000</u>
<b>Revenue</b>				
640101 INTEREST ON CASH	686	1,505	-	1,400
650930 ST-CHILD ABUSE PIT	4,453	4,340	4,453	4,317
657000 FED - OTHER	20,697	21,706	20,697	15,115
661602 HEALTH RECORDING FEES	13,507	12,243	6,000	11,000
661603 RECORDER RECORDING FEES	33	61	60	-
680200 OPERATING TRANSFERS IN	322,373	89,424	88,850	98,000
	<u>361,749</u>	<u>129,279</u>	<u>120,060</u>	<u>129,832</u>
TRUST - CAPIT GRANT REVENUE	<u>361,749</u>	<u>129,279</u>	<u>120,060</u>	<u>129,832</u>
<b>Expense</b>				
721400 PROF & SPEC SVC	160,702	120,112	121,000	129,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	206,810	225,832
	<u>160,702</u>	<u>120,112</u>	<u>327,810</u>	<u>354,832</u>
TRUST - CAPIT GRANT EXPENDITURES	<u>160,702</u>	<u>120,112</u>	<u>327,810</u>	<u>354,832</u>
	<u>201,047</u>	<u>9,167</u>	<u>(207,750)</u>	<u>(225,000)</u>
TRUST - CAPIT GRANT REV - EXPEND	<u>201,047</u>	<u>9,167</u>	<u>(207,750)</u>	<u>(225,000)</u>
	<u>404,132</u>	<u>372,709</u>	<u>327,810</u>	<u>354,832</u>
TRUST - CAPIT AVAILABLE FINANCING SOURCES	<u>404,132</u>	<u>372,709</u>	<u>327,810</u>	<u>354,832</u>
TRUST - CAPIT FINANCING USES	<u>160,702</u>	<u>120,112</u>	<u>327,810</u>	<u>354,832</u>
	<u>243,430</u>	<u>252,597</u>	<u>-</u>	<u>-</u>
TRUST - CAPIT ENDING FUND BALANCE	<u>243,430</u>	<u>252,597</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1377 COUNTY BUILDING ST ADMN REV**

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 2016-17, \$14,000 is appropriated for training/travel; and the remaining available fund balance of \$16,199 is appropriated for contingency.

	<u>ACTUAL 2013-14</u>	<u>ACTUAL 2014-15</u>	<u>BOARD APPROVED 2015-16</u>	<u>PROPOSED BUDGET 2016-17</u>
Fund Balance				
491100 F/B UNRES UNDES	9,965	16,027	20,014	25,598
ST ADMN REV BEGINNING FUND BALANCE	<u>9,965</u>	<u>16,027</u>	<u>20,014</u>	<u>25,598</u>
Revenue				
640101 INTEREST ON CASH	(11)	-	-	-
654522 ST-BSARF FEES	6,073	4,601	13,300	4,601
ST ADMN REV FUND REVENUE	<u>6,062</u>	<u>4,601</u>	<u>13,300</u>	<u>4,601</u>
Expense				
721206 REFUND/OVERCHARGES	-	-	24,000	-
722000 TRANSPORTATION/TRAVEL	-	-	2,000	14,000
750100 OP TRANS OUT - GENERAL FUND	-	-	3,600	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	3,714	16,199
ST ADMN REV FUND EXPENDITURES	<u>-</u>	<u>-</u>	<u>33,314</u>	<u>30,199</u>
ST ADMN REV FUND REV - EXPEND	<u>6,062</u>	<u>4,601</u>	<u>(20,014)</u>	<u>(25,598)</u>
ST ADMN REV AVAILABLE FINANCING SOURCES	16,027	20,628	33,314	30,199
ST ADMN REV FINANCING USES	<u>-</u>	<u>-</u>	<u>33,314</u>	<u>30,199</u>
ST ADMN REV ENDING FUND BALANCE	<u>16,027</u>	<u>20,628</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1380 COUNTY BUILDING PROGRAM**

In May 1999 and February 2000, the County received \$972,074 in compensation from insurance for the Government Center West Wing Fire. Of that, \$267,860 was used for space needs in February 2001, and \$728,131 was used to modify the JC Penney Building for RMA. During fiscal year 2005-06, the County sold the Lewis street building to the County Office of Education for \$240,000. During fiscal year 2008-09, the County sold the Chowchilla Government Center building and Library building to the City of Chowchilla. Proceeds of all these sales are deposited into this fund. In fiscal year 2013-14, \$160,715 was used to partially fund the Government Center - Third Floor Tenant Improvements. In addition, a portion of proceeds from the sale of Putney Ranch (\$350,000) was deposited in this fund for capital improvements for the new Sheriff facility of which \$300,000 was utilized in fiscal year 2014-15. In fiscal year 2015-16, 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 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 2016-17, the entire available fund balance of \$1,765 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	160,681	375,318	101,390	1,765
BUILDING PROGRAM BEGINNING FUND BALANCE	<u>160,681</u>	<u>375,318</u>	<u>101,390</u>	<u>1,765</u>
Revenue				
640101 INTEREST ON CASH	352	1,274	200	-
680102 SALE OF BLDG/IMPROVE	-	-	250,000	-
680200 OPERATING TRANSFERS IN	350,000	-	-	-
BUILDING FUND REVENUE	<u>350,352</u>	<u>1,274</u>	<u>250,200</u>	<u>-</u>
Expense				
750121 OP TRANS OUT - CAP PROJECT	160,715	300,000	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	351,590	1,765
BUILDING FUND EXPENDITURES	<u>160,715</u>	<u>300,000</u>	<u>351,590</u>	<u>1,765</u>
BUILDING FUND REV - EXPEND	<u>189,637</u>	<u>(298,726)</u>	<u>(101,390)</u>	<u>(1,765)</u>
BUILDING PROGRAM AVAILABLE FINANCING SOURCES	511,033	376,592	351,590	1,765
BUILDING PROGRAM FINANCING USES	<u>160,715</u>	<u>300,000</u>	<u>351,590</u>	<u>1,765</u>
BUILDING PROGRAM ENDING FUND BALANCE	<u>350,318</u>	<u>76,592</u>	<u>-</u>	<u>-</u>
BUILDING PROGRAM ADJUSTED ENDING FUND BALANCE	375,318 *	101,592 *		

\*The Adjusted Ending Fund Balance reflects payment of \$25,000 received from the City of Chowchilla in that fiscal year which was deposited into this fund as a receivable and was not reflected in a revenue account.

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**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 2016-17, the entire available fund balance of \$2,083 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	1,325	1,330	2,063	2,073
HCD RLF PUBLIC FACILITIES BEGINNING FUND BALANCE	<u>1,325</u>	<u>1,330</u>	<u>2,063</u>	<u>2,073</u>
Revenue				
640101 INTEREST ON CASH	5	13	10	10
680500 LOAN REPAID	-	723	700	-
	<u>5</u>	<u>736</u>	<u>710</u>	<u>10</u>
Expense				
701000 TRUST EXPENDITURES	-	-	-	-
780001 APPROPRIATION FOR CONTINGENCY	-	-	2,773	2,083
HCD RLF PUB FAC EXPENDITURES	-	-	2,773	2,083
HCD RLF PUB FAC REV - EXPEND	5	736	(2,063)	(2,073)
HCD RLF PUBLIC FACILITIES AVAILABLE FINANCING SOURCES	1,330	2,066	2,773	2,083
HCD RLF P\UBLIC FACILITIES FINANCING USES	-	-	2,773	2,083
HCD RLF PUBLIC FACILITIES ENDING FUND BALANCE	<u>1,330</u>	<u>2,066</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**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 2016-17, the entire available fund balance of \$316,582 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	29,972	165,440	188,181	265,782
HCD RLF REHAB BEGINNING FUND BALANCE	<u>29,972</u>	<u>165,440</u>	<u>188,181</u>	<u>265,782</u>
Revenue				
640101 INTEREST ON CASH	468	1,246	800	800
680500 LOAN REPAID	135,000	22,120	95,000	50,000
HCD RLF REHAB REVENUE	<u>135,468</u>	<u>23,366</u>	<u>95,800</u>	<u>50,800</u>
Expense				
701000 TRUST EXPENDITURES	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	283,981	316,582
HCD RLF REHAB EXPENDITURES	<u>-</u>	<u>-</u>	<u>283,981</u>	<u>316,582</u>
HCD RLF REHAB REV - EXPEND	<u>135,468</u>	<u>23,366</u>	<u>(188,181)</u>	<u>(265,782)</u>
HCD RLF REHAB AVAILABLE FINANCING SOURCES	165,440	188,806	283,981	316,582
HCD RLF REHAB FINANCING USES	<u>-</u>	<u>-</u>	<u>283,981</u>	<u>316,582</u>
HCD RLF REHAB ENDING FUND BALANCE	<u>165,440</u>	<u>188,806</u>	<u>-</u>	<u>-</u>

**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 2016-17, the entire available fund balance of \$51,599 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	50,621	50,805	51,045	51,299
RLF-HOMEBUYER ASSIST BEGINNING FUND BALANCE	<u>50,621</u>	<u>50,805</u>	<u>51,045</u>	<u>51,299</u>
Revenue				
640101 INTEREST ON CASH	184	341	300	300
680500 LOAN REPAID	-	-	-	-
RLF HOMEBUYER ASSIST REVENUE	<u>184</u>	<u>341</u>	<u>300</u>	<u>300</u>
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	51,345	51,599
RLF HOMEBUYER ASSIST EXPENDITURES	-	-	51,345	51,599
RLF HOMEBUYER ASSIST REV - EXPEND	<u>184</u>	<u>341</u>	<u>(51,045)</u>	<u>(51,299)</u>
RLF-HOMEBUYER ASSIST AVAILABLE FINANCING SOURCES	50,805	51,146	51,345	51,599
RLF-HOMEBUYER ASSIST FINANCING USES	<u>-</u>	<u>-</u>	<u>51,345</u>	<u>51,599</u>
RLF-HOMEBUYER ASSIST ENDING FUND BALANCE	<u>50,805</u>	<u>51,146</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1400 PUTNEY CAMP ENTERPRISE FUND**

The County was bequeathed Putney Camp Ranch to be used for camps for the disabled. In 2000, the Board of Supervisors authorized the Sheriff-Coroner to establish a camp to be used for public camping, DARE camp, and Sheriff deputy training exercises. In 2013-14, the County sold this property. In fiscal year 2014-15, the entire available fund balance was appropriated as a transfer to General Fund to close out this fund.

	ACTUAL 2013-14	ACTUAL 2014-15	PROPOSED BUDGET 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
451100 RET EARN UNRESERVED	12,497		-	-
491100 F/B UNRES UNDES	(4,605)		-	-
PUTNEY CAMP ENTERPRISE FUND BEGINNING FUND BALANCE	<u>7,892</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue				
640101 INTEREST ON CASH	16		-	-
662604 P&R - PUBLIC USAGE	2,280		-	-
PUTNEY CAMP ENTERPRISE FUND REVENUE	<u>2,296</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
720300 COMMUNICATION SVCS	150		-	-
720502 HOUSEHOLD EXPENSE	-		-	-
720502 REFUSE DISPOSAL	1,855		-	-
720800 MTCE - EQUIPMENT	-		-	-
720801 AUTO SPLY/GAS/OIL	1,069		-	-
720900 MTCE - BLDGS & IMPROVE	-		-	-
721206 REFUND/OVERCHARGES	-		-	-
721400 PROF & SPEC SVC	1,812		-	-
721900 SPECIAL DEPT EXP	896		-	-
722101 GAS & ELECTRICITY	1,852		-	-
722102 SEWER & WATER CHARGES	5		-	-
750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
PUTNEY CAMP ENTERPRISE FUND EXPENDITURES	<u>7,639</u>	<u>-</u>	<u>-</u>	<u>-</u>
PUTNEY CAMP ENTERPRISE FUND REV - EXPENSE	<u>(5,343)</u>	<u>-</u>	<u>-</u>	<u>-</u>
ENTERPRISE FUND AVAILABLE FINANCING SOURCES	10,188	-	-	-
ENTERPRISE FUND FINANCING USES	<u>7,639</u>	<u>-</u>	<u>-</u>	<u>-</u>
PUTNEY CAMP ENTERPRISE FUND RETAINED EARNINGS BALANCE	2,549	-	-	-

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**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 for 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 2016-17 fiscal year.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
461100 F/B RES ENCUMBERANCES	-	765	-	-
491100 F/B UNRES UNDES	70,014	89,834	83,401	111,300
	<u>70,014</u>	<u>89,834</u>	<u>83,401</u>	<u>111,300</u>
USED OIL GRANT BEGINNING FUND BALANCE	<u>70,014</u>	<u>90,599</u>	<u>83,401</u>	<u>111,300</u>
Revenue				
640101 INTEREST ON CASH	272	616	300	300
654037 ST - USED OIL GRANT	25,876	25,652	55,000	25,715
	<u>26,148</u>	<u>26,268</u>	<u>55,300</u>	<u>26,015</u>
USED OIL GRANT REVENUE	<u>26,148</u>	<u>26,268</u>	<u>55,300</u>	<u>26,015</u>
Expense				
721400 PROFESSIONAL & SPECIALIZED SERVICES	1,785	4,000	50,000	50,000
721500 PUBS AND LEGAL NOTICES	-	10,764	10,000	10,000
721962 SPECIAL DEPARTMENTAL EXPENSE - USED OIL GRANTS	3,778	341	50,000	50,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	28,701	27,315
	<u>5,563</u>	<u>15,105</u>	<u>138,701</u>	<u>137,315</u>
USED OIL GRANT EXPENDITURES	<u>5,563</u>	<u>15,105</u>	<u>138,701</u>	<u>137,315</u>
USED OIL GRANT REV - EXPEND	<u>20,585</u>	<u>11,163</u>	<u>(83,401)</u>	<u>(111,300)</u>
USED OIL GRANT AVAILABLE FINANCING SOURCES	96,162	116,867	138,701	137,315
USED OIL GRANT FINANCING USES	5,563	15,105	138,701	137,315
USED OIL GRANT ENDING FUND BALANCE	<u>90,599</u>	<u>101,762</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**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 2016-17 fiscal year.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
461100 F/B RES ENCUMBERANCES	2,235	-	-	-
491100 F/B UNRES UNDES	99,486	118,093	104,093	104,125
	<u>101,721</u>	<u>118,093</u>	<u>104,093</u>	<u>104,125</u>
RECYCLING GRANT BEGINNING FUND BALANCE	<u>101,721</u>	<u>118,093</u>	<u>104,093</u>	<u>104,125</u>
Revenue				
654504 STATE - CONSERVATION RECYCLING	19,460	-	19,000	19,460
	<u>19,460</u>	<u>-</u>	<u>19,000</u>	<u>19,460</u>
RECYCLING GRANT REVENUE	<u>19,460</u>	<u>-</u>	<u>19,000</u>	<u>19,460</u>
Expense				
721400 PROFESSIONAL & SPECIALIZED SERVICES	-	4,094	55,093	55,093
721500 PUBS AND LEGAL NOTICES	-	20,237	10,000	10,000
721900 SPECIAL DEPT EXP	-	-	3,000	3,000
721947 SPECIAL DEPARTMENTAL EXPENSE - RECYCLING	-	-	50,000	50,000
721962 SDE-USED OIL GRANTS	3,088	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	5,000	5,492
	<u>3,088</u>	<u>24,331</u>	<u>123,093</u>	<u>123,585</u>
RECYCLING GRANT EXPENDITURES	<u>3,088</u>	<u>24,331</u>	<u>123,093</u>	<u>123,585</u>
RECYCLING GRANT REV - EXPEND	<u>16,372</u>	<u>(24,331)</u>	<u>(104,093)</u>	<u>(104,125)</u>
RECYCLING GRANT AVAILABLE FINANCING SOURCES	121,181	118,093	123,093	123,585
RECYCLING GRANT FINANCING USES	<u>3,088</u>	<u>24,331</u>	<u>123,093</u>	<u>123,585</u>
RECYCLING GRANT ENDING FUND BALANCE	<u>118,093</u>	<u>93,762</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1420 CHUKCHANSI SETTLEMENT**

As part of the settlement with the Picayune Rancheria, the County received \$800,000, which was deposited into this fund to be used for one-time projects as approved by the Board of Supervisors. In 2013-14, \$686,187 was appropriated for transfer to the General Fund, of which \$25,000 was utilized for the purchase of the IFAS upgrade and the remainder to be restricted for Technology system/asset upgrade and replacement. in 2015-16, the entire fund balance is appropriated as Operating Transfers Out - General Fund to close out this fund.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	687,988		556	
CHUKCHANSI SETTLEMENT BEGINNING FUND BALANCE	<u>687,988</u>	-	<u>556</u>	-
Revenue				
640101 INTEREST ON CASH	2,050		5	
662901 DEV FEE - COUNTY	172		-	-
CHUKCHANSI SETTLEMENT REVENUE	<u>2,222</u>	-	<u>5</u>	-
Expense				
750100 OPERATING TRANSFER OUT	686,187		561	
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
CHUKCHANSI SETTLEMENT EXPENDITURES	<u>686,187</u>	-	<u>561</u>	-
CHUKCHANSI SETTLEMENT REV - EXPEND	<u>(683,965)</u>	-	<u>(556)</u>	-
CHUKCHANSI SETTLEMENT				
CHUKCHANSI SETTLEMENT AVAILABLE FINANCING SOURCES	690,210	-	561	-
CHUKCHANSI SETTLEMENT FINANCING USES	<u>686,187</u>	-	<u>561</u>	-
SETTLEMENT ENDING FUND BALANCE	<u>4,023</u>	-	-	-

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1430 DEVELOPMENT IMPACT FEE - GENERAL GOVERNMENT**

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. For 2016-17, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining available fund balance of \$187,000 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
<b>Fund Balance</b>				
491100 F/B UNRES UNDES	35,240	43,981	78,054	155,000
DEV FEE -GENERAL GOVT BEGINNING FUND BALANCE	<u>35,240</u>	<u>43,981</u>	<u>78,054</u>	<u>155,000</u>
<b>Revenue</b>				
640101 INTEREST ON CASH	222	452	350	500
662901 DEV FEE-COUNTY	47,770	44,047	30,000	32,000
DEV IMPACT FEE GEN GOVT REVENUE	<u>47,992</u>	<u>44,499</u>	<u>30,350</u>	<u>32,500</u>
<b>Expense</b>				
721403 ACCTG AUDIT SVC	-	-	500	500
750000 OPERATING TRANSFERS OUT	78,000	-	-	-
750100 OP TRANS OUT - GEN FD	(38,749)	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	107,904	187,000
DEV FEE-GEN GOVT EXPENDITURES	<u>39,251</u>	<u>-</u>	<u>108,404</u>	<u>187,500</u>
DEV FEE-GEN GOVT REV - EXPEND	<u>8,741</u>	<u>44,499</u>	<u>(78,054)</u>	<u>(155,000)</u>
DEV FEE-GENERAL GOVT AVAILABLE FINANCING SOURCES	83,232	88,480	108,404	187,500
DEV FEE-GENERAL GOVT FINANCING USES	<u>39,251</u>	<u>-</u>	<u>108,404</u>	<u>187,500</u>
DEV FEE-GENERAL GOVT ENDING FUND BALANCE	<u>43,981</u>	<u>88,480</u>	<u>-</u>	<u>-</u>

**1431 DEVELOPMENT IMPACT FEE COUNTY 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. For 2016-17, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining available fund balance of \$287,650 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	453,094	477,166	203,861	252,150
IMPACT FEE-PUBLIC PRO BEGINNING FUND BALANCE	<u>453,094</u>	<u>477,166</u>	<u>203,861</u>	<u>252,150</u>
Revenue				
640101 INTEREST ON CASH	1,687	2,154	2,000	1,000
662901 DEV FEE-COUNTY PUBLIC PROTECT	38,545	56,840	35,000	35,000
680200 OPERATING TRANSFERS IN	45,200	-	-	-
IMPACT FEE-PUBLIC PROTECT REVENUE	<u>85,432</u>	<u>58,994</u>	<u>37,000</u>	<u>36,000</u>
Expense				
721403 ACCOUNTING/AUDIT SVC	-	-	500	500
750100 OPERATING TRANSFERS OUT - GENERAL FUND	61,360	-	-	-
750121 OPERATING TRANSFERS OUT - CAP PROJ	-	318,756	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	240,361	287,650
IMPACT FEE-PUBLIC PROTECT EXPENDITURES	<u>61,360</u>	<u>318,756</u>	<u>240,861</u>	<u>288,150</u>
IMPACT FEE-PUBLIC PROTECT REV - EXPEND	<u>24,072</u>	<u>(259,762)</u>	<u>(203,861)</u>	<u>(252,150)</u>
IMPACT FEE-CNTY PUBLIC PRO AVAILABLE FINANCING SOURCES	538,526	536,160	240,861	288,150
IMPACT FEE-CNTY PUBLIC PRO FINANCING USES	<u>61,360</u>	<u>318,756</u>	<u>240,861</u>	<u>288,150</u>
IMPACT FEE-CNTY PUBLIC PRO ENDING FUND BALANCE	<u>477,166</u>	<u>217,404</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1432 DEVELOPMENT IMPACT FEE LIBRARY**

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. In fiscal year 2013-14, \$167,518 was used to fund costs associated with the Main Library Remodel project. For 2016-17, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining available fund balance of \$43,885 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	161,855	5,120	12,867	33,310
IMPACT FEE-LIBRARY BEGINNING FUND BALANCE	<u>161,855</u>	<u>5,120</u>	<u>12,867</u>	<u>33,310</u>
Revenue				
640101 INTEREST ON CASH	309	69	50	75
662901 DEV FEE-COUNTY	10,474	13,075	8,000	11,000
IMPACT FEE-LIBRARY REVENUE	<u>10,783</u>	<u>13,144</u>	<u>8,050</u>	<u>11,075</u>
Expense				
721403 ACCOUNTING/AUDIT SVC	-	-	500	500
750121 OPERATING TRANSFERS OUT - CAPITAL PROJECT	167,518	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	20,417	43,885
IMPACT FEE-LIBRARY EXPENDITURES	<u>167,518</u>	<u>-</u>	<u>20,917</u>	<u>44,385</u>
IMPACT FEE-LIBRARY REV - EXPEND	<u>(156,735)</u>	<u>13,144</u>	<u>(12,867)</u>	<u>(33,310)</u>
IMPACT FEE-LIBRARY AVAILABLE FINANCING SOURCES	172,638	18,264	20,917	44,385
IMPACT FEE-LIBRARY FINANCING USES	<u>167,518</u>	<u>-</u>	<u>20,917</u>	<u>44,385</u>
IMPACT FEE-LIBRARY ENDING FUND BALANCE	<u>5,120</u>	<u>18,264</u>	<u>-</u>	<u>-</u>

**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. For 2016-17, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State, and \$36,000 is appropriated to Operating Transfers Out for archeological studies for the Black Hawk Recreation Area project. The remaining available fund balance of \$51,206 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	46,437	60,048	71,516	71,356
IMPACT FEE PARKS BEGINNING FUND BALANCE	<u>46,437</u>	<u>60,048</u>	<u>71,516</u>	<u>71,356</u>
Revenue				
640101 INTEREST ON CASH	199	449	350	350
662901 DEV FEE-COUNTY	13,412	17,273	11,000	16,000
IMPACT FEE-PARKS REVENUE	<u>13,611</u>	<u>17,722</u>	<u>11,350</u>	<u>16,350</u>
Expense				
721403 ACCOUNTING/AUDIT SVC	-	-	500	500
750000 OPERATING TRANSFERS OUT	-	-	-	36,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	82,366	51,206
IMPACT FEE-PARKS EXPENDITURES	<u>-</u>	<u>-</u>	<u>82,866</u>	<u>87,706</u>
IMPACT FEE-PARKS REV - EXPEND	<u>13,611</u>	<u>17,722</u>	<u>(71,516)</u>	<u>(71,356)</u>
IMPACT FEE-PARKS AVAILABLE FINANCING SOURCES	60,048	77,770	82,866	87,706
IMPACT FEE-PARKS FINANCING USES	<u>-</u>	<u>-</u>	<u>82,866</u>	<u>87,706</u>
IMPACT FEE-PARKS ENDING FUND BALANCE	<u>60,048</u>	<u>77,770</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1434 DEVELOPMENT IMPACT FEE SHERIFF PATROL/INVESTIGATIONS**

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. For 2016-17, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining available fund balance of \$43,535 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	23,695	29,101	32,565	39,860
DEV FEE-SHRF PTRL/INV BEGINNING FUND BALANCE	<u>23,695</u>	<u>29,101</u>	<u>32,565</u>	<u>39,860</u>
Revenue				
640101 INTEREST ON CASH	99	210	160	175
662601 P&R - SVC TO GOV'T	-	48	-	-
662901 DEV FEE-COUNTY	5,307	5,437	3,500	4,000
DEV FEE-SHRF PTRL/INV REVENUE	<u>5,406</u>	<u>5,695</u>	<u>3,660</u>	<u>4,175</u>
Expense				
721403 ACCOUNTING/AUDIT SVC	-	-	500	500
750100 OP TRANS OUT-GEN FD	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	35,725	43,535
DEV FEE-SHRF PTRL/INV EXPENDITURES	<u>-</u>	<u>-</u>	<u>36,225</u>	<u>44,035</u>
DEV FEE-SHRF PTRL/INV REV - EXPEND	<u>5,406</u>	<u>5,695</u>	<u>(32,565)</u>	<u>(39,860)</u>
DEV FEE-SHRF PTRL/INV AVAILABLE FINANCING SOURCES	29,101	34,796	36,225	44,035
DEV FEE-SHRF PTRL/INV FINANCING USES	<u>-</u>	<u>-</u>	<u>36,225</u>	<u>44,035</u>
DEV FEE-SHRF PTRL/INV ENDING FUND BALANCE	<u>29,101</u>	<u>34,796</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**1435 DEVELOPMENT IMPACT FEE FIRE**

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. In March 2012, the Board approved a cash flow loan in the amount of \$69,125 from the Tobacco Financing Phase II Fund for the North Fork Fire Station Project; the repayment of the cash flow loan was made in the 2013-14 fiscal year. For 2016-17, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining available fund balance of \$93,067 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	44,081	16,262	38,131	68,367
IMPACT FEE-FIRE BEGINNING FUND BALANCE	<u>44,081</u>	<u>16,262</u>	<u>38,131</u>	<u>68,367</u>
Revenue				
640101 INTEREST ON CASH	258	204	125	200
662901 DEV FEE-COUNTY	41,048	27,664	25,000	25,000
IMPACT FEE-FIRE REVENUE	<u>41,306</u>	<u>27,868</u>	<u>25,125</u>	<u>25,200</u>
Expense				
721403 ACCOUNTING/AUDIT SVC	-	-	500	500
730308 CASH FLOW PAYBACK	69,125	-	-	-
750000 OPERATING TRANSFERS OUT	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	62,756	93,067
IMPACT FEE-FIRE EXPENDITURES	<u>69,125</u>	<u>-</u>	<u>63,256</u>	<u>93,567</u>
IMPACT FEE-FIRE REV - EXPEND	<u>(27,819)</u>	<u>27,868</u>	<u>(38,131)</u>	<u>(68,367)</u>
IMPACT FEE-FIRE AVAILABLE FINANCING SOURCES	85,387	44,130	63,256	93,567
IMPACT FEE-FIRE FINANCING USES	<u>69,125</u>	<u>-</u>	<u>63,256</u>	<u>93,567</u>
IMPACT FEE-FIRE ENDING FUND BALANCE	<u>16,262</u>	<u>44,130</u>	<u>-</u>	<u>-</u>

**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 2016-17. The entire available fund balance of \$13,031 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
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				
640101 INTEREST ON CASH	-	-	-	-
EROSION CONTROL REVENUE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
721403 ACCOUNTING/AUDIT SVC	-	-	-	-
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 06/30/2017

**1495 MADERA COUNTY RDA**

Several years ago the Madera County RDA accepted title to the North Fork Mill which requires extensive clean up of environmental contamination. The County General Fund has loaned the fund \$754,678 to cover professional and specialized services pending reimbursement by the State. In 2014-15, \$47,253 was appropriated to pay on the loan from the General Fund to constitute the final amount in reimbursements and to close out this fund.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
461100 F/B RES ENCUMBRANCES	2,741		-	-
491100 F/B UNRES UNDES	37,082		-	-
	<u>39,823</u>			
RDA BEGINNING FUND BALANCE	<u>39,823</u>	-	-	-
Revenue				
640101 INTEREST ON CASH	155		-	-
654083 ST CLEAN UP-NO FORK MILL	7,239		-	-
	<u>7,394</u>			
RDA REVENUE	<u>7,394</u>	-	-	-
Expense				
721400 PROF & SPEC SVC	12,090		-	-
721900 SPECIAL DEPT EXP	-	-	-	-
730320 LOAN REPAY GEN FD	-	-	-	-
750100 OP TRANS OUT - GEN FD	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	<u>12,090</u>			
RDA EXPENDITURES	<u>12,090</u>	-	-	-
RDA REV - EXPEND	<u>(4,696)</u>	-	-	-
RDA AVAILABLE FINANCING SOURCES	47,217	-	-	-
RDA FINANCING USES	<u>12,090</u>	-	-	-
RDA ENDING FUND BALANCE	<u>35,127</u>	-	-	-

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**4890 COUNTY SERVICE AREA 21 CASCADEL WOODS**

00-01 All Parcels \$100 per year      99-00 All Parcels \$ 66 per year      97-98 Assessment cancelled due to Prop. 218

94-95 to 96-97 All Parcels \$125 per year      92-93 to 93-94 All Parcels

Current number of parcels being billed: 154

This District's annual \$100 assessment for park maintenance had to be canceled as of July 1, 1997, due to Proposition 218. A Proposition 218 public hearing was conducted on September 29, 1998, and an annual assessment not to exceed \$100 was adopted by Resolution 28-210. The actual amount of the assessment for 99-00 was set at \$66. The Cascadel Woods Property Owners Association requested that the amount of the assessment for 02-03 be \$50 but the Board decided to make it \$100. The assessment has been \$100 per year since 2002-03.

The Property Owners' proposed budget for 2016-17 is included herein.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	30,064	33,196	30,000	30,000
CASCADEL WOODS BEGINNING FUND BALANCE	<u>30,064</u>	<u>33,196</u>	<u>30,000</u>	<u>30,000</u>
Revenue				
640101 INTEREST ON CASH	116	243	70	70
640103 INTEREST ON PROPERTY TAX COLL	-	7	-	-
640302 BLDG/IMPROVEMENT RENTALS	-	80	-	-
640303 OTHER RENTS/CONCESSIONS	-	-	-	-
660204 SP ASMT - PARKS/LAND	15,050	15,000	14,700	14,700
660210 SP ASMT - DELINQUENT ASMT	229	111	230	230
CASCADEL WOODS REVENUE	<u>15,395</u>	<u>15,441</u>	<u>15,000</u>	<u>15,000</u>
Expense				
720300 COMMUNICATION SVCS	1,012	986	1,100	1,100
720501 JANITORIAL	59	-	-	-
720601 GENERAL INSURANCE	-	-	-	-
720900 MTCE - BLDGS & IMPROVE	1,560	768	3,850	3,850
720906 MTCE - ROADS	-	1,411	-	-
720912 MTCE - PARKS	700	820	2,600	2,600
721300 OFFICE EXPENSE	193	-	-	-
721302 POSTAGE	-	-	750	750
721306 EQPT < FA LIMIT	341	1,620	1,400	1,400
721400 PROF & SPEC SVC	-	675	-	-

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
721403 AUDIT/ACCTG SVCS	-	-	1,340	1,340
721461 P&S - ENGINEERING SERVICES	-	-	-	-
721602 RENT/LSE OTHER EQPT	-	610	-	-
721800 SMALL TOOLS/INSTRUMENTS	904	-	-	-
721900 SPECIAL DEPT EXP	5,442	-	-	-
722005 REIMB EMPLOYEE CARS	-	-	-	-
722101 GAS & ELECTRICITY	1,228	1,017	1,360	1,360
722102 SWR & WTR CHARGES	824	1,240	1,360	1,360
740200 BLDGS & IMPROVE	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	31,240	31,240
<b>CASCADEL WOODS EXPENDITURES</b>	<b>12,263</b>	<b>9,147</b>	<b>45,000</b>	<b>45,000</b>
<b>CASCADEL WOODS REV - EXPEND</b>	<b>3,132</b>	<b>6,294</b>	<b>(30,000)</b>	<b>(30,000)</b>
<b>CASCADEL WOODS AVAILABLE FINANCING SOURCES</b>	<b>45,459</b>	<b>48,637</b>	<b>45,000</b>	<b>45,000</b>
<b>CASCADEL WOODS FINANCING USES</b>	<b>12,263</b>	<b>9,147</b>	<b>45,000</b>	<b>45,000</b>
<b>CASCADEL WOODS ENDING FUND BALANCE</b>	<b>33,196</b>	<b>39,490</b>	<b>-</b>	<b>-</b>

**5100 COUNTY SERVICE AREA 22 TABLE MOUNTAIN ZONE B**

This district was formed to provide fire prevention, road maintenance, and lighting services to Valley Children’s Hospital and its immediate area. Currently, Valley Children’s Hospital is billed quarterly for 66% of the cost (including an 11% administrative fee) to provide fire protection to the area. The budget here projects the costs of manning Fire Station No. 9 and estimates the revenues required to fund those operations in 2016-17, appropriates \$195,000 transfers to the General Fund, and provides for a \$172,165 appropriation for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	151,723	129,634	104,561	176,025
<b>TABLE MNT ZONE B BEGINNING FUND BALANCE</b>	<b>151,723</b>	<b>129,634</b>	<b>104,561</b>	<b>176,025</b>
Revenue				
640101 INTEREST ON CASH	591	1,454	800	700
660201 SP ASMT - RDS	-	21,000	21,000	21,000
660203 SP ASMT - LIGHTS	-	2,440	2,440	2,440
660221 SPEC ASMNT-FIRE SERVICES	174,592	200,194	180,000	180,000
662723 SERVICES TO OTHER AGENCIES	-	-	-	-
<b>TABLE MNT ZONE B REVENUE</b>	<b>175,183</b>	<b>225,088</b>	<b>204,240</b>	<b>204,140</b>
Expense				
720906 MTCE - ROADS	-	-	10,000	10,000
720909 MTCE - ST LIGHTS	2,272	2,250	2,000	3,000
750100 OP TRANS OUT - GEN FD	195,000	195,000	195,000	195,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	101,801	172,165
<b>TABLE MNT ZONE B EXPENDITURES</b>	<b>197,272</b>	<b>197,250</b>	<b>308,801</b>	<b>380,165</b>
<b>TABLE MNT ZONE B REV - EXPEND</b>	<b>(22,089)</b>	<b>27,838</b>	<b>(104,561)</b>	<b>(176,025)</b>
<b>TABLE MNT ZONE B AVAILABLE FINANCING SOURCES</b>	<b>326,906</b>	<b>354,722</b>	<b>308,801</b>	<b>380,165</b>
<b>TABLE MNT ZONE B FINANCING USES</b>	<b>197,272</b>	<b>197,250</b>	<b>308,801</b>	<b>380,165</b>
<b>TABLE MNT ZONE B ENDING FUND BALANCE</b>	<b>129,634</b>	<b>157,472</b>	<b>-</b>	<b>-</b>

**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. Remaining unused funds are to be refunded to the property owners during the 2016-17 fiscal year. The budget presented herein provides for administrative costs and \$19,845 appropriation for refunds.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
482100 F/B UNRES DES BOND RES	8,416	8,416	-	
491100 F/B UNRES UNDES	6,701	12,256	20,770	20,925
CFD 93-1 RIO MESA BEGINNING FUND BALANCE	<u>15,117</u>	<u>20,672</u>	<u>20,770</u>	<u>20,925</u>
Revenue				
640101 INTEREST ON CASH	67	138	100	100
640103 INTEREST ON PROPERTY TAX	17	-	-	-
660210 SP ASMT-DELINQUENT ASMT	5,471	-	-	-
CFD 93-1 RIO MESA REVENUE	<u>5,555</u>	<u>138</u>	<u>100</u>	<u>100</u>
Expense				
721206 REFUND/OVERCHARGES	-	-	19,690	19,845
721400 PROF & SPEC SVC	-	-	-	
721403 AUDIT/ACCTG SVCS	-	-	1,180	1,180
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
CFD 93-1 RIO MESA EXPENDITURES	<u>-</u>	<u>-</u>	<u>20,870</u>	<u>21,025</u>
CFD 93-1 RIO MESA REV - EXPEND	<u>5,555</u>	<u>138</u>	<u>(20,770)</u>	<u>(20,925)</u>
CFD 93-1 RIO MESA AVAILABLE FINANCING SOURCES	20,672	20,810	20,870	21,025
CFD 93-1 RIO MESA FINANCING USES	<u>-</u>	<u>-</u>	<u>20,870</u>	<u>21,025</u>
CFD 93-1 RIO MESA ENDING FUND BALANCE	<u>20,672</u>	<u>20,810</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**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 2016-17 appropriations provide for refunds to property owners and County administrative costs.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
482100 F/B UNRES DES BOND RES	41,817	41,817	-	
491100 F/B UNRES UNDES	41,162	41,464	83,673	84,300
CFD 94-1 COMMUNITY COLLEGE BEGINNING FUND BALANCE	<u>82,979</u>	<u>83,281</u>	<u>83,673</u>	<u>84,300</u>
Revenue				
640101 INTEREST ON CASH	303	559	300	400
640103 INTEREST ON PROPERTY TAX	-	-	-	-
660210 SP ASMT - DELINQUENT ASMT	-	-	-	-
CFD 94-1 COMMUNITY COLLEGE REVENUE	<u>303</u>	<u>559</u>	<u>300</u>	<u>400</u>
Expense				
721206 REFUND/OVERCHARGES	-	-	81,973	82,700
721400 PROF & SPEC SVC	-	-	-	-
721403 AUDIT/ACCTG SVCS	-	-	2,000	2,000
730200 BOND REDEMPTIONS	-	-	-	-
730400 INTEREST ON BONDS	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
CFD 94-1 COMMUNITY COLLEGE EXPENDITURES	<u>-</u>	<u>-</u>	<u>83,973</u>	<u>84,700</u>
CFD 94-1 COMMUNITY COLLEGE REV - EXPEND	<u>303</u>	<u>559</u>	<u>(83,673)</u>	<u>(84,300)</u>
CFD 94-1 COMMUNITY COLLEGE AVAILABLE FINANCING SRCES	83,282	83,840	83,973	84,700
CFD 94-1 COMMUNITY COLLEGE FINANCING USES	-	-	83,973	84,700
CFD 94-1 COMMUNITY COLLEGE ENDING FUND BALANCE	<u>83,282</u>	<u>83,840</u>	<u>-</u>	<u>-</u>

**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. A proposed 2016-17 budget provides for appropriations to cover Treasurer-Tax Collector expenses of administering the funds and a \$501,000 contribution to other agencies.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	(26)	(2,502)	10,000	1,000
IMPRV DISTRICT BEGINNING FUND BALANCE	<u>(26)</u>	<u>(2,502)</u>	<u>10,000</u>	<u>1,000</u>
Revenue				
640101 INTEREST ON CASH	-	-	-	-
660231 SPEC ASSESSMT - BUS IMPRV DST	529,711	475,973	400,000	500,000
IMPRV DISTRICT REVENUE	<u>529,711</u>	<u>475,973</u>	<u>400,000</u>	<u>500,000</u>
Expense				
701000 TRUST EXPENDITURES	-	-	-	-
721400 PROFESSIONAL & SPECIALIZED SERVICES	-	-	-	-
731305 CONTRIBUTIONS/OTHER AGENCIES	532,187	535,705	401,500	501,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	8,500	-
IMPRV DISTRICT EXPENDITURES	<u>532,187</u>	<u>535,705</u>	<u>410,000</u>	<u>501,000</u>
IMPRV DISTRICT REV - EXPEND	<u>(2,476)</u>	<u>(59,732)</u>	<u>(10,000)</u>	<u>(1,000)</u>
IMPRV DISTRICT AVAILABLE FINANCING SOURCES	529,685	473,471	410,000	501,000
IMPRV DISTRICT FINANCING USES	<u>532,187</u>	<u>535,705</u>	<u>410,000</u>	<u>501,000</u>
IMPRV DISTRICT ENDING FUND BALANCE	<u>(2,502)</u>	<u>(62,234)</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**5501 AG COMM TRUST**

This fund is the depository for Federal and State proceeds received from the State that are then dispersed out in the same amount to reimburse applicators of crop protection materials to protect Madera County crops from Pierce's Disease, a lethal plant disease. The amounts received from the State that are then dispersed out in equal amounts may range from \$0.00 to \$200,000.00, depending on application needs each year. The application reimbursements are fully reimbursed by the State funding with no impact to the General Fund. This fund was first budgeted in FY 2012-13.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	8,497	8,497	9,594	-
BEGINNING FUND BALANCE	<u>8,497</u>	<u>8,497</u>	<u>9,594</u>	<u>-</u>
Revenue				
657124 FED-USDA GWSS APHIS	29,222	8,028	200,000	200,000
AG COMM TRUST REVENUE	<u>29,222</u>	<u>8,028</u>	<u>200,000</u>	<u>200,000</u>
Expense				
721400 PROFESSIONAL & SPECIALIZED SERVICES	29,222	8,028	200,000	200,000
750100 APPROPRIATIONS FOR CONTINGENCY	-	-	9,594	-
EXPENDITURES	<u>29,222</u>	<u>8,028</u>	<u>209,594</u>	<u>200,000</u>
AG COMM TRUST REV - EXPEND	<u>-</u>	<u>-</u>	<u>(9,594)</u>	<u>-</u>
AVAILABLE FINANCING SOURCES	37,719	16,525	209,594	200,000
FINANCING USES	<u>29,222</u>	<u>8,028</u>	<u>209,594</u>	<u>200,000</u>
AG COMM TRUST ENDING FUND BALANCE	<u>8,497</u>	<u>8,497</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**5725 COUNTY DNA ID FUND DOC**

The County collects fees under Prop 69 to defray costs of DNA testing. For fiscal year 2016-17, \$100,000 is appropriated for Transfer to the General Fund. The remaining available fund balance of \$435,252 is appropriated for contingency.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	419,573	478,433	406,213	483,252
BEGINNING FUND BALANCE	<u>419,573</u>	<u>478,433</u>	<u>406,213</u>	<u>483,252</u>
Revenue				
630101 CO SHARE STATE FINES	94	(5)	-	-
630405 PROP 69 DNA TEST	57,106	52,147	50,000	50,000
640101 INTEREST ON CASH	1,660	3,378	2,000	2,000
DNA ID FUND-DOC REVENUE	<u>58,860</u>	<u>55,520</u>	<u>52,000</u>	<u>52,000</u>
Expense				
750100 OP TRANS OUT - GEN FD	-	-	100,000	100,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	358,213	435,252
DNA ID FUND-DOC EXPENDITURES	<u>-</u>	<u>-</u>	<u>458,213</u>	<u>535,252</u>
DNA ID FUND-DOC REV - EXPEND	<u>58,860</u>	<u>55,520</u>	<u>(406,213)</u>	<u>(483,252)</u>
AVAILABLE FINANCING SOURCES	478,433	533,953	458,213	535,252
FINANCING USES	<u>-</u>	<u>-</u>	<u>458,213</u>	<u>535,252</u>
ENDING FUND BALANCE	<u>478,433</u>	<u>533,953</u>	<u>-</u>	<u>-</u>

**5945 HEALTH BIOTERRORISM/PREPAREDNESS**

Federal funds are authorized through the Centers for Disease Control and Prevention (CDC) to improve public health response to major health emergencies. Through this program, the Public Health Department is strengthening its preparedness for, and response to, outbreaks of infectious disease (such as Ebola and Measles), acts of bioterrorism, and other public health threats. Effective FY 15/16, the California State Emergency Preparedness Office eliminated the use of Special Revenue Funds for deposit of revenues. Therefore this Special Revenue Fund is no longer being used. All revenue funds are now deposited directly into the Operating Org Key (06822).

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	142,243	156,060	95,600	-
HEALTH BI/PREPAREDNESS FUND BALANCE	<u>142,243</u>	<u>156,060</u>	<u>95,600</u>	<u>-</u>
Revenue				
640101 INTEREST ON CASH	621	1,414	1,200	-
657090 FED - HEALTH - BIOPREPAREDNESS	171,594	92,513	252,000	-
HEALTH BI/PREPAREDNESS REVENUE	<u>172,215</u>	<u>93,927</u>	<u>253,200</u>	<u>-</u>
Expense				
750100 OPERATING TRANSFER OUT	158,398	249,987	330,000	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	18,800	-
HEALTH BI/PREPAREDNESS EXPENDITURES	<u>158,398</u>	<u>249,987</u>	<u>348,800</u>	<u>-</u>
HEALTH BI/PREPAREDNESS REV - EXPEND	<u>13,817</u>	<u>(156,060)</u>	<u>(95,600)</u>	<u>-</u>
HEALTH BI/PREPAREDNESS AVAILABLE FINANCING SOURCES	314,458	249,987	348,800	-
HEALTH BI/PREPAREDNESS FINANCING USES	<u>158,398</u>	<u>249,987</u>	<u>348,800</u>	<u>-</u>
HEALTH BI/PREPAREDNESS ENDING FUND BALANCE	<u>156,060</u>	<u>-</u>	<u>-</u>	<u>-</u>

**5946 HEALTH - HOSPITAL PREPAREDNESS PROGRAM**

Federal funds are authorized by the Assistant Secretary for Prevention and Response (ASPR) for healthcare facilities to develop and maintain disaster preparedness through a program titled the Hospital Preparedness Program (HPP). The funds distributed through the State are used to strengthen and improve the healthcare system's response to emergency situations at the local level. Effective FY 15/16, the California State Emergency Preparedness Office eliminated the use of Special Revenue Funds for deposit of revenues. Therefore this Special Revenue Fund is no longer being used. All revenue funds are now deposited directly into the Operating Org Key (06823).

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	164,098	195,252	46,000	-
HEALTH - HPP FUND BALANCE	<u>164,098</u>	<u>195,252</u>	<u>46,000</u>	<u>-</u>
Revenue				
640101 INTEREST ON CASH	764	1,365	1,200	-
657091 FED - HEALTH / NATIONAL BIOTERRORISM HOSPITAL	193,934	34,510	154,289	-
HEALTH - HPP REVENUE	<u>194,698</u>	<u>35,875</u>	<u>155,489</u>	<u>-</u>
Expense				
750100 OPERATING TRANSFER OUT	163,544	231,128	176,000	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	25,489	-
HEALTH - HPP EXPENDITURES	<u>163,544</u>	<u>231,128</u>	<u>201,489</u>	<u>-</u>
HEALTH - HPP REV - EXPEND	<u>31,154</u>	<u>(195,253)</u>	<u>(46,000)</u>	<u>-</u>
HEALTH - HPP AVAILABLE FINANCING SOURCES	358,796	231,127	201,489	-
HEALTH - HPP FINANCING USES	<u>163,544</u>	<u>231,128</u>	<u>201,489</u>	<u>-</u>
HEALTH - HPP ENDING FUND BALANCE	<u>195,252</u>	<u>(1)</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**5947 HEALTH - CDC/PAN FLU**

Federal funding authorized through the Centers for Disease Control and Prevention (CDC) is distributed to the states to better prepare an emergency response to a pandemic influenza or other illness. Effective FY 15/16, the California State Emergency Preparedness Office eliminated the use of Special Revenue Funds for deposit of revenues. Therefore this Special Revenue Fund is no longer being used. All revenue funds are now deposited directly into the Operating Org Key (06862).

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
<b>Fund Balance</b>				
491100 F/B UNRES UNDES	45,587	50,412	26,820	-
HEALTH - CDC/PAN FLU FUND BALANCE	<u>45,587</u>	<u>50,412</u>	<u>26,820</u>	<u>-</u>
<b>Revenue</b>				
640101 INTEREST ON CASH	191	358	300	-
654535 ST - GRANT REVENUE	-	28,953	-	-
657090 FED - HEALTH / NATIONAL BIOPREPAREDNESS	59,598	(10,321)	65,147	-
HEALTH - CDC/PAN FLU REVENUE	<u>59,789</u>	<u>18,990</u>	<u>65,447</u>	<u>-</u>
<b>Expense</b>				
750100 OPERATING TRANSFER OUT	54,964	69,402	86,000	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	6,267	-
HEALTH - CDC/PAN FLU EXPENDITURES	<u>54,964</u>	<u>69,402</u>	<u>92,267</u>	<u>-</u>
HEALTH - CDC/PAN FLU REV - EXPEND	<u>4,825</u>	<u>(50,412)</u>	<u>(26,820)</u>	<u>-</u>
HEALTH - CDC/PAN FLU AVAILABLE FINANCING SOURCES	105,376	69,402	92,267	-
HEALTH - CDC/PAN FLU FINANCING USES	<u>54,964</u>	<u>69,402</u>	<u>92,267</u>	<u>-</u>
HEALTH - CDC/PAN FLU ENDING FUND BALANCE	<u>50,412</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**5948 HEALTH - CDC H1N1**

Federal funds were authorized through the Centers for Disease Control and Prevention (CDC) and distributed to the states to improve public health response to major health emergencies. This program was set up specifically to allow the Local Public Health Departments additional resources to strengthen its preparedness activities against outbreaks of infectious diseases, specifically the H1N1. In 2013-14, this budget was closed out.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	202,864		-	-
HEALTH - CDC H1N1 FUND BALANCE	<u>202,864</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue				
601100 CONTRA TRUST REVENUE	-	-	-	-
640101 INTEREST ON CASH	2		-	-
657083 FED - CDC PHER PHASE 1	-	-	-	-
657088 FED - CDC PHER PHASE 2	-	-	-	-
657089 FED - CDC PHER PHASE 3	-	-	-	-
HEALTH - CDC H1N1 REVENUE	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
750100 OPERATING TRANSFER OUT	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
HEALTH - CDC H1N1 EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
HEALTH - CDC H1N1 REV - EXPEND	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
HEALTH - CDC H1N1 AVAILABLE FINANCING SOURCES	202,866	-	-	-
HEALTH - CDC H1N1 FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
HEALTH - CDC H1N1 ENDING FUND BALANCE	<u>202,866</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**5949 HEALTH - HPP H1N1**

Federal funds were authorized by the Assistant Secretary for Prevention and Response (ASPR) for healthcare facilities to develop and maintain disaster preparedness through a program titled the Hospital Preparedness Program (HPP). This program was set up specifically to allow the Local Public Health Departments additional resources to strengthen its preparedness activities against outbreaks of infectious diseases, specifically the H1N1. In 2013-14, this budget was closed out.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	8,697		-	-
HEALTH - HPP H1N1 FUND BALANCE	<u>8,697</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue				
601000 TRUST REVENUE	-	-	-	-
601100 CONTRA TRUST REVENUE	-	-	-	-
640101 INTEREST ON CASH	-	-	-	-
657091 FED - HLTH/NAT'L B/T HOSP	-	-	-	-
HEALTH - HPP H1N1 REVENUE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
750100 OPERATING TRANSFER OUT	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
HEALTH - HPP H1N1 EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
HEALTH - HPP H1N1 REV - EXPEND	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
HEALTH - HPP H1N1 AVAILABLE FINANCING SOURCES	8,697	-	-	-
HEALTH - HPP H1N1 FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
HEALTH - HPP H1N1 ENDING FUND BALANCE	<u>8,697</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**5951 HEALTH - BURIAL PERMIT TRUST**

The County collects fees for indigent burials and previously deposited them into this fund. In fiscal year 2014-15, the Auditor-Controller's office began placing all transactions for this fund into a Deferred Revenue account, eliminating the need for this Special Revenue Fund.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	2,207	-	-	-
HEALTH - BURIAL PERMIT TRUST FUND BALANCE	<u>2,207</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue				
601000 TRUST REVENUE	-	-	-	-
620705 INDIGENT BURIAL PERMITS	-	-	-	-
640101 INTEREST ON CASH	-	-	-	-
HEALTH - BURIAL PERMIT TRUST REVENUE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
701000 TRUST EXPENDITURES	-	-	-	-
750100 OPERATING TRANSFER OUT	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
HEALTH - BURIAL PERMIT TRUST EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
HEALTH - BURIAL PERMIT TRUST REV - EXPEND	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
HEALTH - BURIAL PERMIT TRUST AVAILABLE FINANCING SOURCE	2,207	-	-	-
HEALTH - BURIAL PERM,IT FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
HEALTH - BURIAL ENDING FUND BALANCE	<u>2,207</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**6031 HEALTH TOBACCO 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 2016-17, \$368,114 is recommended for transfer to the Public Health Department general fund for costs associated for these activities.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	81,781	142,436	72,045	216,914
BEGINNING FUND BALANCE	<u>81,781</u>	<u>142,436</u>	<u>72,045</u>	<u>216,914</u>
Revenue				
601000 TRUST REVENUE	-	70,014	-	-
640101 INTEREST ON CASH	887	1,759	1,250	1,200
652110 ST - HEALTH TOBACCO EDUC	-	-	150,000	150,000
HEALTH 6031 REVENUE	<u>887</u>	<u>71,773</u>	<u>151,250</u>	<u>151,200</u>
Expense				
701000 TRUST EXPENDITURES	-	-	-	-
750100 OPERATING TRANSFERS OUT	-	111,189	196,500	368,114
780100 APPROPRIATION FOR CONTINGENCY	-	103,021	26,795	-
HEALTH 6031 EXPENDITURES	<u>-</u>	<u>214,210</u>	<u>223,295</u>	<u>368,114</u>
HEALTH 6031 REV - EXPEND	<u>887</u>	<u>(142,437)</u>	<u>(72,045)</u>	<u>(216,914)</u>
AVAILABLE FINANCING SOURCES	82,668	214,210	223,295	368,114
FINANCING USES	<u>-</u>	<u>214,210</u>	<u>223,295</u>	<u>368,114</u>
6031 HEALTH TOBACCO ENDING FUND BALANCE	<u>82,668</u>	<u>(0)</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**6083 PUBLIC LIBRARY FUNDS**

The State annually provides limited funding to County Libraries. These funds are deposited into this fund until allowable expenditures are identified, at which time funds are transferred to reimburse the General Fund. In fiscal year 2015-16, the entire fund balance was appropriated as Operating Transfer Out to close out this fund.

	<u>ACTUAL 2013-14</u>	<u>ACTUAL 2014-15</u>	<u>BOARD APPROVED 2015-16</u>	<u>PROPOSED BUDGET 2016-17</u>
Fund Balance				
491100 F/B UNRES UNDES	108,654	84,051	34,460	-
	<u>108,654</u>	<u>84,051</u>	<u>34,460</u>	<u>-</u>
PUBLIC LIBRARY FUNDS BEGINNING FUND BALANCE	<u><u>108,654</u></u>	<u><u>84,051</u></u>	<u><u>34,460</u></u>	<u><u>-</u></u>
Revenue				
640101 INTEREST ON CASH	397	578	150	-
654020 STATE LIBRARY SUBVENTION	-	-	-	-
	<u>397</u>	<u>578</u>	<u>150</u>	<u>-</u>
PUBLIC LIBRARY FUNDS REVENUE	<u><u>397</u></u>	<u><u>578</u></u>	<u><u>150</u></u>	<u><u>-</u></u>
Expense				
750100 OP TRANS OUT - GEN FD	25,000	50,000	34,610	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	<u>25,000</u>	<u>50,000</u>	<u>34,610</u>	<u>-</u>
PUBLIC LIBRARY FUNDS EXPENDITURES	<u><u>25,000</u></u>	<u><u>50,000</u></u>	<u><u>34,610</u></u>	<u><u>-</u></u>
PUBLIC LIBRARY FUNDS REV - EXPEND	<u><u>(24,603)</u></u>	<u><u>(49,422)</u></u>	<u><u>(34,460)</u></u>	<u><u>-</u></u>
AVAILABLE FINANCING SOURCES	109,051	84,629	34,610	-
FINANCING USES	<u>25,000</u>	<u>50,000</u>	<u>34,610</u>	<u>-</u>
PUBLIC LIBRARY FUNDS ENDING FUND BALANCE	<u><u>84,051</u></u>	<u><u>34,629</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**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 2016-17, \$100,000 is appropriated in this fund for Transfer to the General Fund.

	<u>ACTUAL 2013-14</u>	<u>ACTUAL 2014-15</u>	<u>BOARD APPROVED 2015-16</u>	<u>PROPOSED BUDGET 2016-17</u>
<b>61322 COMMUNITY CORRECTIONS PROGRAM</b>				
Fund Balance				
491100 F/B UNRES UNDES	152,911	253,834	161,920	211,765
COMMUNITY CORRECTIONS BEGINNING FUND BALANCE	<u>152,911</u>	<u>253,834</u>	<u>161,920</u>	<u>211,765</u>
Revenue				
640101 INTEREST ON CASH	923	1,760	1,000	700
654000 STATE - OTHER	100,000	100,000	100,000	100,000
COMMUNITY CORRECTIONS PROGRAM REVENUE	<u>100,923</u>	<u>101,760</u>	<u>101,000</u>	<u>100,700</u>
Expense				
750100 OP TRANS OUT - GEN FD	-	70,352	172,257	100,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	90,663	212,465
COMMUNITY CORRECTIONS PROGRAM EXPENDITURES	<u>-</u>	<u>70,352</u>	<u>262,920</u>	<u>312,465</u>
COMMUNITY CORRECTIONS PROGRAM REV - EXPEND	<u>100,923</u>	<u>31,408</u>	<u>(161,920)</u>	<u>(211,765)</u>
COMMUNITY CORRECTIONS PROGRAM AVAILABLE FINANCING S	253,834	355,594	262,920	312,465
COMMUNITY CORRECTIONS PROGRAM FINANCING USES	<u>-</u>	<u>70,352</u>	<u>262,920</u>	<u>312,465</u>
COMMUNITY CORRECTIONS PROGRAM ENDING FUND BALANCE	<u>253,834</u>	<u>285,242</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE FUND  
FISCAL YEAR ENDING 06/30/2017

**6133, 6134, 6135 COUNTY LOCAL REVENUE FUND**

For fiscal year 2011-12, the State of California created a new realignment funding mechanism (AB 109) 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 all three funds as noted in the budget detail. For fiscal year 2016-17, the funds receive realignment moneys to fund operations of the Sheriff, Social Services, Probation, District Attorney/Public Defender, Corrections, and Behavioral Health Departments. Org 61332, Local Community Corrections is included in the main budget document as it finances a significant operating budget.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
<b>COUNTY LOCAL REVENUE FUND</b>				
Fund Balance (Beginning)				
61330 FUND BALANCE	-	-	-	-
61331 FUND BALANCE	650,206	793,162	783,331	833,934
61337 FUND BALANCE (now 61350)	402,665	341,746	732,308	525,274
61333 FUND BALANCE	128,303	234,552	259,311	325,127
61334 FUND BALANCE	600,373	901,233	908,861	1,169,850
61335 FUND BALANCE (now 61340)	510,818	801,141	1,676,974	1,632,103
61338 FUND BALANCE	2,099,179	2,492,571	2,537,007	3,145,630
	<u>4,391,544</u>	<u>5,564,405</u>	<u>6,897,792</u>	<u>7,631,918</u>
COUNTY LOCAL REVENUE FUND BALANCE				
<b>61331 TRIAL COURT SECURITY</b>				
Revenue				
652129 STATE REALIGNMENT	1,363,336	1,404,494	1,450,000	1,600,000
	<u>1,363,336</u>	<u>1,404,494</u>	<u>1,450,000</u>	<u>1,600,000</u>
TRIAL COURT SECURITY REVENUE				
Expense				
750100 OP TRANS OUT - GEN FD	1,220,381	1,619,864	1,421,987	1,928,031
780100 APPROPRIATION FOR CONTINGENCY	-	-	811,344	505,903
	<u>1,220,381</u>	<u>1,619,864</u>	<u>2,233,331</u>	<u>2,433,934</u>
TRIAL COURT SECURITY EXPENDITURES				
TRIAL COURT SECURITY REV - EXPENDITURES	<u>142,955</u>	<u>(215,370)</u>	<u>(783,331)</u>	<u>(833,934)</u>

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
<b>61337 BEHAVIORAL HEALTH (NOW 61350)</b>				
Revenue				
652129 STATE REALIGNMENT	2,357,213	2,887,785	2,900,000	3,000,000
BEHAVIORAL HEALTH REVENUE	2,357,213	2,887,785	2,900,000	3,000,000
Expense				
750000 OPERATING TRANSFERS OUT	411,524	1,709,014	2,900,000	3,228,490
780100 APPROPRIATION FOR CONTINGENCY	-	-	732,308	296,784
BEHAVIORAL HEALTH EXPENDITURES	411,524	1,709,014	3,632,308	3,525,274
BEHAVIORAL HEALTH REV - EXPENDITURES	1,945,689	1,178,771	(732,308)	(525,274)
<b>61333 DA/PUBLIC DEFENDER</b>				
Revenue				
652129 STATE REALIGNMENT	106,249	97,390	103,000	120,000
DA/PUBLIC DEFENDER REVENUE	106,249	97,390	103,000	120,000
Expense				
750100 OP TRANS OUT - GEN FD	-	45,789	85,000	85,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	277,311	360,127
DA/PUBLIC DEFENDER EXPENDITURES	-	45,789	362,311	445,127
DA/PUBLIC DEFENDER LIAB REV - EXPENDITURES	106,249	51,601	(259,311)	(325,127)
<b>61334 JUVENILE JUSTICE</b>				
Revenue				
652129 STATE REALIGNMENT	651,056	513,052	480,000	700,000
JUVENILE JUSTICE REVENUE	651,056	513,052	480,000	700,000
Expense				
750100 OP TRANS OUT - GEN FD	350,197	457,448	532,497	644,844
780100 APPROPRIATION FOR CONTINGENCY	-	-	856,364	1,225,006
JUVENILE JUSTICE EXPENDITURES	350,197	457,448	1,388,861	1,869,850
JUVENILE JUSTICE REV - EXPENDITURES	300,859	55,604	(908,861)	(1,169,850)

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
<b>61335 HEALTH AND HUMAN SERVICES (NOW 61340)</b>				
Revenue				
652129 STATE REALIGNMENT	5,921,880	6,906,220	7,000,000	7,600,000
HEALTH AND HUMAN SERVICES REVENUE	<u>5,921,880</u>	<u>6,906,220</u>	<u>7,000,000</u>	<u>7,600,000</u>
Expense				
750100 OP TRANS OUT - GEN FD	5,631,557	6,511,974	7,000,539	6,966,427
780100 APPROPRIATION FOR CONTINGENCY	-	-	1,676,435	2,265,676
HEALTH AND HUMAN SERVICES EXPENDITURES	<u>5,631,557</u>	<u>6,511,974</u>	<u>8,676,974</u>	<u>9,232,103</u>
HEALTH AND HUMAN SERVICES REV - EXPENDITURES	<u>290,323</u>	<u>394,246</u>	<u>(1,676,974)</u>	<u>(1,632,103)</u>
<b>61338 LOCAL LAW ENFORCEMENT SERVICES</b>				
Revenue				
652129 STATE REALIGNMENT	-	-	-	-
652507 STATE TANF GRANT - PROBATION	765,943	781,725	700,000	750,000
654044 ST - SLESF - DA	49,638	47,307	50,000	50,000
654045 ST - SLESF - JAIL	49,638	47,307	50,000	50,000
654046 ST - SLESF - SHERIFF	300,956	336,911	350,000	350,000
654057 STATE RURAL CRIME PREVENTION TASK FORCE	174,599	164,649	170,000	175,000
654068 ST - SLESF JUV JUSTICE	456,717	548,973	490,000	550,000
654512 STATE CAL MMET GRANT	200,092	188,684	190,000	190,000
661501 BOOKING FEES - CITIES	131,395	124,054	120,000	120,000
673444 SHERIFF RURAL/SMALL COUNTIES	529,499	500,000	520,000	520,000
LOCAL LAW ENFORCEMENT SERVICES REVENUE	<u>2,658,477</u>	<u>2,739,610</u>	<u>2,640,000</u>	<u>2,755,000</u>
Expense				
731303 CONTRIBUTION TO CITIES	200,580	200,000	200,000	200,000
750100 OP TRANS OUT - GEN FD	2,064,507	2,371,612	2,353,828	2,936,791
780100 APPROPRIATION FOR CONTINGENCY	-	-	2,623,179	2,763,839
LOCAL LAW ENFORCEMENT SERVICES EXPENDITURES	<u>2,265,087</u>	<u>2,571,612</u>	<u>5,177,007</u>	<u>5,900,630</u>
LOCAL LAW ENFORCEMENT SERVICES REV - EXPENDITURES	<u>393,390</u>	<u>167,998</u>	<u>(2,537,007)</u>	<u>(3,145,630)</u>

COUNTY LOCAL REVENUE FUND

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
AVAILABLE FINANCING SOURCES	17,449,755	20,112,956	21,470,792	23,406,918
FINANCING USES	<u>9,878,746</u>	<u>12,915,701</u>	<u>21,470,792</u>	<u>23,406,918</u>
COUNTY LOCAL REVENUE FUND BALANCE	<u><u>27,328,501</u></u>	<u><u>33,028,657</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**6335 SUPPLEMENTAL LAW ENFORCEMENT SESRVICES FUND**

Prior to implementation of the new realignment of 2011-12, the County received these funds annually from the State in fund 6335. Only the residual balance carried over from 2011-12 is accounted for in this fund, as beginning in 2012-13, the Supplemental Law Enforcement Services funding was included in the new realignment funding and is accounted for in fund 6133. In fiscal year 2013-14, the remaining fund balance of \$16,167 was appropriated as a Transfer to the General Fund. In 2014-15, the residual balance of \$3 was appropriated as a transfer to the General Fund to close out this fund.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	2,008		-	-
BEGINNING FUND BALANCE	<u>2,008</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue				
601000 TRUST REVENUE	-	-	-	-
640101 INTEREST ON CASH	2		-	-
654044 SLESF	-	-	-	-
SLESF REVENUE	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
701000 TRUST EXPENDITURES	-	-	-	-
750100 OP TRANS OUT - GEN FD	2,008		-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
SLESF EXPENDITURES	<u>2,008</u>	<u>-</u>	<u>-</u>	<u>-</u>
SLESF REV - EXPENDITURES	<u>(2,006)</u>	<u>-</u>	<u>-</u>	<u>-</u>
AVAILABLE FINANCING SOURCES	2,010	-	-	-
FINANCING USES	<u>2,008</u>	<u>-</u>	<u>-</u>	<u>-</u>
SLESF ENDING FUND BALANCE	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**6455 SHERIFF RURAL/SMALL COUNTIES**

Prior to implementation of the new realignment of 2011-12, the County received these grant funds annually from the State. Only the residual balance carried over from 2011-12 is accounted for in this fund, as beginning in 2012-13, the Sheriff Rural/Small Counties funding was included in the new realignment funding and is accounted for in fund 6133. In fiscal year 2013-14, the entire remaining balance of this fund of \$2,774 was appropriated as a Transfer to the General Fund. In fiscal year 2014-15, the remaining residual fund balance of \$198 was appropriated as a transfer to the General Fund to close out this fund.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	2,965		-	-
BEGINNING FUND BALANCE	<u>2,965</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue				
640101 INTEREST ON CASH	10		-	-
RURAL COUNTIES REVENUE	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
750100 OP TRANS OUT - GEN FD	-	-	-	-
770100 INTRAFUND TRANSFER	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
RURAL COUNTIES EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
RURAL COUNTIES REV - EXPEND	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>
AVAILABLE FINANCING SOURCES	2,975	-	-	-
FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
RURAL COUNTIES ENDING FUND BALANCE	<u>2,975</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**6721 WRAPAROUND PROGRAM FUND**

Senate Bill 163, passed in 1997, allows California counties a more flexible use of existing State Foster Care dollars for children in or at risk of being placed in RCL 10-14 group home facilities. Eligible children will receive a broader array of service alternatives using the Wraparound standards. A funding formula determines what portion of the child's potential group home placement cost can be used to purchase a variety of formal and informal support and services to maintain the child in a family setting. This fund was first budgeted during FY 2014-15.

	ACTUAL 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	-	-	276,490	275,000
BEGINNING FUND BALANCE	-	-	276,490	275,000
Revenue				
655102 FOSTER CARE - FEDERAL	-	-	44,888	60,000
680200 OPERATING TRANSFERS IN	-	276,490	150,782	60,000
WRAPAROUND PROGRAM FUND REVENUE	-	276,490	195,670	120,000
Expense				
721400 PROFESSIONAL & SPECIALIZED SERVICES	-	17,804	100,000	120,000
730104 FOSTER CARE - WRAP	-	31,975	221,378	-
780100 APPROPRIATIONS FOR CONTINGENCY	-	-	150,782	275,000
WRAPAROUND PROGRAM EXPENDITURES	-	49,779	472,160	395,000
WRAPAROUND PROGRAM REV - EXPEND	-	226,711	(276,490)	(275,000)
AVAILABLE FINANCING SOURCES	-	276,490	472,160	395,000
FINANCING USES	-	49,779	472,160	395,000
WRAPAROUND PROGRAM ENDING FUND BALANCE	-	226,711	-	-

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2017

**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 2016-17, \$100,920 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 2013-14	ACTUAL 2014-15	BOARD APPROVED 2015-16	PROPOSED BUDGET 2016-17
Fund Balance				
491100 F/B UNRES UNDES	382,227	350,750	321,461	420,312
BEGINNING FUND BALANCE	<u>382,227</u>	<u>350,750</u>	<u>321,461</u>	<u>420,312</u>
Revenue				
601000 TRUST REVENUE	315,044	442,572	-	-
640101 INTEREST ON CASH	-	-	-	-
TAX COLLECTOR DELINQUENT TAX SALES REVENUE	<u>315,044</u>	<u>442,572</u>	<u>-</u>	<u>-</u>
Expense				
701000 TRUST EXPENDITURES	143,875	354,662	-	-
730600 INT NOTES/WARRANTS/TRANS	120	-	-	-
750100 OP TRANS OUT - GEN FD	202,526	39,544	50,000	100,920
780100 APPROPRIATION FOR CONTINGENCY	-	-	271,461	319,392
TAX COLLECTOR DELINQUENT TAX SALES EXPENDITURES	<u>346,521</u>	<u>394,206</u>	<u>321,461</u>	<u>420,312</u>
TAX COLLECTOR DELINQUENT TAX SALES REV - EXPENDITURES	<u>(31,477)</u>	<u>48,366</u>	<u>(321,461)</u>	<u>(420,312)</u>
AVAILABLE FINANCING SOURCES	697,271	793,322	321,461	420,312
FINANCING USES	<u>346,521</u>	<u>394,206</u>	<u>321,461</u>	<u>420,312</u>
TAX COLLECTOR DELINQUENT TAX SALES ENDING FUND BALANCE	<u>350,750</u>	<u>399,116</u>	<u>-</u>	<u>-</u>