

PROPOSED SPECIAL REVENUE BUDGETS
for the
FISCAL YEAR ENDING JUNE 30, 2018



Recommended by County Administrative Office

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COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

0102 TOBACCO LITIGATION SETTLEMENT

This fund represents the balance of the stream of payments received prior to securitization of future payments. Of the \$3,896,148.91 received, \$3,742,176 was expended during 2002-03 and 2003-04 for the acquisition and modification of the JC Penney building for RMA. \$261,000 was appropriated in 06-07 for the new Government Center Project but never used. In 2013-14, \$58,135 was utilized to partially fund the Government Center - Third Floor Tenant Improvements. In fiscal year 2014-15, \$250,000 was appropriated to Operating Transfers Out as previously committed in September 2013 to fund a portion of the required cash match for the County's Phase III Jail Expansion (SB 1022) grant application. However, the County did not receive funding for Phase III; therefore, the appropriation was used to offset costs associated with the County's Phase II Jail Expansion (Jail Kitchen). The current balance of \$949 is available to appropriate for capital projects.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
10200 491100 F/B UNRES UNDES	250,946	946	948	949
LITIGATION SETTLEMENT BEGINNING FUND BALANCE	250,946	946	948	949
Revenue				
10200 640101 INTEREST ON CASH	-	1	-	-
LITIGATION SETTLEMENT REVENUE	-	1	-	-
Expense				
10200 750100 OPERATING TRANSFERS OUT	250,000	-	-	-
10200 780100 APPROPRIATION FOR CONTINGENCY	-	-	948	949
LITIGATION SETTLEMENT EXPENDITURES	250,000	-	948	949
LITIGATION SETTLEMENT REV - EXPEND	(250,000)	1	(948)	(949)
LITIGATION SETTLEMENT AVAILABLE FINANCING SOURCES	250,946	947	948	949
LITIGATION SETTLEMENT FINANCING USES	250,000	-	948	949
LITIGATION SETTLEMENT ENDING FUND BALANCE	946	947	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
10300 491100 F/B UNRES UNDES	(14)		-	-
SECURITIZATION PROCEEDS BEGINNING FUND BALANCE	<u>(14)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue				
10300 640101 INTEREST ON CASH	-	-	-	-
10300 640110 INVESTMENT INTEREST	14		-	-
SECURITIZATION PROCEEDS REVENUE	<u>14</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
10300 750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	-	-	-
10300 750121 OPERATING TRANSFERS OUT - CAPITAL PROJECT	-	-	-	-
10300 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
SECURITIZATION PROCEEDS EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SECURITIZATION PROCEEDS REV - EXPEND	<u>14</u>	<u>-</u>	<u>-</u>	<u>-</u>
SECURITIZATION PROCEEDS AVAILABLE FINANCING SOURCES	-	-	-	-
SECURITIZATION PROCEEDS FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SECURITIZATION PROCEEDS ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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. In fiscal year 2016-17, the entire fund balance was appropriated to Operating Transfer Out to be used for security enhancements at the jail and this fund was closed out.

		ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
CAPITAL PROJECT - JAIL					
Fund Balance					
10500	481100 F/B UNRES DES CAP OUTLAY	10,965	9,366	11,100	-
10500	491100 F/B UNRES UNDES	-	1,675	-	-
JAIL BEGINNING FUND BALANCE		<u>10,965</u>	<u>11,041</u>	<u>11,100</u>	<u>-</u>
Revenue					
10500	610300 PRIOR SECURED PROP TAX	2	-	-	-
10500	640101 INTEREST ON CASH	74	65	-	-
10500	640103 INTEREST ON PROPERTY TAX COLL	-	-	-	-
CAPITAL PROJECT - JAIL REVENUE		<u>76</u>	<u>65</u>	<u>-</u>	<u>-</u>
Expense					
10500	750100 OPERATING TRANSFER OUT - GENERAL FUND	-	-	11,100	-
10500	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
CAPITAL PROJECT - JAIL EXPENDITURES		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
- JAIL REV - EXPEND		<u>76</u>	<u>65</u>	<u>-</u>	<u>-</u>
- JAIL AVAILABLE FINANCING SOURCES		11,041	11,106	11,100	-
- JAIL FINANCING USES		<u>-</u>	<u>-</u>	<u>11,100</u>	<u>-</u>
- JAIL ENDING FUND BALANCE		<u>11,041</u>	<u>11,106</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
INTERNAL SERVICE FUND
FISCAL YEAR ENDING 06/30/2018

0107 SELF-INSURANCE INTERNAL SERVICE FUND

The 2017-18 budgets appropriate funds for general liability, workers compensation, dental liability, and vision liability insurance programs, as recommended by the County Administrative Office.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
<u>Fund Balance</u>				
10701 431201 RETAINED EARNINGS	491,064	28,538	833,000	293,460
10702 431202 RETAINED EARNINGS	6,782,617	5,742,619	6,698,000	5,475,096
10703 431203 RETAINED EARNINGS	754,573	734,168	707,133	625,637
10704 431204 RETAINED EARNINGS	305,521	316,992	285,395	283,955
	<u>8,333,775</u>	<u>6,822,317</u>	<u>8,523,528</u>	<u>6,678,148</u>
INT SVC FUND RETAINED EARNINGS				
<u>Revenue</u>				
10700 640101 INTEREST ON CASH	39,629	(181)	-	-
	<u>39,629</u>	<u>(181)</u>	<u>-</u>	<u>-</u>
<u>Expenses</u>				
720300 COMMUNICATION SVCS	-	-	-	-
SELF-INSURANCE INTERNAL SERVICE FUND EXPENSES	-	-	-	-
SELF-INSURANCE INTERNAL SERVICE FUND REV - EXPENSES	39,629	(181)	-	-
	<u>39,629</u>	<u>(181)</u>	<u>-</u>	<u>-</u>
SELF-INSURANCE - GENERAL LIABILITY				
<u>Revenue</u>				
10701 640101 INTEREST ON CASH	332	119	500	1,900
10701 662800 INTERFUND REVENUE	1,095,046	1,090,927	1,000,000	1,600,000
10701 673903 MISC REIMBURSEMENT & REFUNDS	118,660	956,614	200,000	350,000
	<u>1,214,038</u>	<u>2,047,660</u>	<u>1,200,500</u>	<u>1,951,900</u>
SELF-INSURANCE - GENERAL LIABILITY REVENUE				
<u>Expenses</u>				
10701 720604 LIABILITY INS	831,039	890,849	792,904	1,100,000
10701 720702 WITNESS FEES	-	-	-	-
10701 721400 PROF & SPEC SVC	125,933	109,015	600,000	600,000
10701 721410 CT REPORTER/TRANSCRIPT	331	-	-	-
10701 721433 OUTSIDE ATTY'S/OTHER EXPERTS	522,785	372,979	-	-
10701 721434 CAPITAL/HOMICIDE CASES	-	-	-	-

		ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
10701	721601 RENT/LSE CO VEHICLE	-	-	-	-
10701	721900 SPECIAL DEPT EXP	-	-	-	-
10701	722000 TRANS/TRAVEL/EDUC	97	39	-	-
10701	722005 REIMB EMPLOYEE CARS	-	-	-	-
10701	730700 JUDGMENTS & DAMAGES	236,007	130,259	600,000	500,000
10701	750100 OP TRANS OUT - GEN FD	-	-	-	-
10701	780100 APPROPRIATION FOR CONTINGENCY	-	-	40,596	45,360
	SELF-INSURANCE - GENERAL LIABILITY EXPENSES	1,716,192	1,503,141	2,033,500	2,245,360
	SELF-INSURANCE - GENERAL LIABILITY REV - EXPENSES	(502,154)	544,519	(833,000)	(293,460)
	SELF-INSURANCE - WORKERS COMP LIAB				
	<u>Revenue</u>				
10702	640101 INTEREST ON CASH	4,946	33,389	20,000	32,000
10702	662800 INTERFUND REVENUE	2,097,703	2,710,620	3,500,000	4,000,000
10702	673903 MISC REIMBURSEMENT & REFUNDS	657,857	832,097	600,000	500,000
	SELF-INSURANCE - WORKERS COMP LIAB REVENUE	2,760,506	3,576,106	4,120,000	4,532,000
	<u>Expenses</u>				
10702	720603 WKRS COMP INS	1,001,745	1,010,557	917,392	1,100,000
10702	721000 MED/DENT/LAB SPLY	-	-	1,500	3,300
10702	721400 PROF & SPEC SVC	164,846	178,209	380,000	387,250
10702	721403 AUDIT/ACCTG SVCS	184,718	190,260	-	-
10702	730700 JUDGMENTS & DAMAGES	2,279,932	2,564,148	2,450,000	2,600,000
10702	750100 OP TRANS OUT - GEN FD	125,000	125,000	125,000	125,000
10702	780100 APPROPRIATION FOR CONTINGENCY	-	-	6,944,108	5,791,546
	SELF-INSUR/ WORKERS COMP LIAB EXPENDITURES	3,756,241	4,068,174	10,818,000	10,007,096
	SELF-INSUR/ NS WORKERS COMP LIAB REV - EXPEND	(995,735)	(492,068)	(6,698,000)	(5,475,096)
	SELF-INSURANCE - DENTAL LIABILITY				
	<u>Revenue</u>				
10703	640101 INTEREST ON CASH	550	4,316	1,800	3,000
10703	662729 EMPL/RETIREE INS PREMIUMS	21,472	13,765	24,000	22,000
10703	662800 INTERFUND REVENUE	785,964	806,567	820,000	820,000
	SELF-INSURANCE - DENTAL LIABILITY REVENUE	807,986	824,648	845,800	845,000
	<u>Expenses</u>				
10703	720601 GENERAL INSURANCE	241,062	260,081	300,000	280,000
10703	721400 PROF & SPEC SVC	587,331	657,068	700,000	700,000

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
10703 730700 JUDGMENTS & DAMAGES	-	-	-	-
10703 780100 APPROPRIATION FOR CONTINGENCY	-	-	552,933	490,637
SELF-INSURANCE - DENTAL LIABILITY EXPENDITURES	828,393	917,149	1,552,933	1,470,637
SELF-INSUR/ DENTAL LIABILITY REV - EXPEND	(20,407)	(92,501)	(707,133)	(625,637)
SELF-INSURANCE - VISION LIABILITY				
<u>Revenue</u>				
10704 640101 INTEREST ON CASH	222	1,805	1,400	1,500
10704 662729 EMPL/RETIREE INS PREMIUMS	5,138	2,950	6,200	3,500
10704 662800 INTERFUND REVENUE	134,005	139,198	145,000	145,000
SELF-INSUR/ VISION LIABILITY REVENUE	139,365	143,953	152,600	150,000
<u>Expenses</u>				
10704 721400 PROF & SPEC SVC	127,896	135,580	150,000	140,000
10704 780100 APPROPRIATION FOR CONTINGENCY	-	-	287,995	293,955
SELF-INSURANCE - VISION LIABILITY EXPENDITURES	127,896	135,580	437,995	433,955
SELF-INSURANCE - VISION LIABILITY REV - EXPEND	11,469	8,373	(285,395)	(283,955)
SELF-INSURANCE - INTERNAL SVC FD AVAILABLE FINANCING SOURCES	4,921,895	6,592,367	14,842,428	14,157,048
SELF-INSURANCE - INTERNAL SVC FD FINANCING USES	6,428,722	6,624,044	14,842,428	14,157,048
<u>Fund Balance</u>				
10701 431201 RETAINED EARNINGS	(11,090)	573,057	-	-
10702 431202 RETAINED EARNINGS	5,786,882	5,250,551	-	-
10703 431203 RETAINED EARNINGS	734,166	641,667	-	-
10704 431204 RETAINED EARNINGS	316,990	325,365	-	-
CAPITAL INTERNAL SVC FD ENDING RETAINED EARNINGS	6,826,948	6,790,640	-	-

COUNTY OF MADERA
 ENTERPRISE FUND
 FISCAL YEAR ENDING 06/30/2018

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 2017-18, the entire available fund balance of \$3,118,927 is appropriated for contingency.

		<u>ACTUAL 2014-15</u>	<u>ACTUAL 2015-16</u>	<u>BOARD APPROVED 2016-17</u>	<u>PROPOSED BUDGET 2017-18</u>
0109 FAIRMEAD OLD LANDFILL SITE CLOSURE					
Fund Balance					
10900	491100 F/B UNRES UNDES	<u>3,039,086</u>	<u>3,059,481</u>	<u>3,077,565</u>	<u>3,097,927</u>
	OLD LF SITE CLOSURE BEGINNING FUND BALANCE	<u><u>3,039,086</u></u>	<u><u>3,059,481</u></u>	<u><u>3,077,565</u></u>	<u><u>3,097,927</u></u>
Revenue					
10900	640101 INTEREST ON CASH	<u>20,395</u>	<u>17,969</u>	<u>18,000</u>	<u>21,000</u>
	AD OLD LF SITE CLOSURE REVENUE	<u><u>20,395</u></u>	<u><u>17,969</u></u>	<u><u>18,000</u></u>	<u><u>21,000</u></u>
Expense					
10900	780100 APPROPRIATION FOR CONTINGENCY	<u>-</u>	<u>-</u>	<u>3,095,565</u>	<u>3,118,927</u>
	OLD LF SITE CLOSURE EXPENSES	<u>-</u>	<u>-</u>	<u>3,095,565</u>	<u>3,118,927</u>
	OLD LF SITE CLOSURE REV - EXPENSE	<u><u>20,395</u></u>	<u><u>17,969</u></u>	<u><u>(3,077,565)</u></u>	<u><u>(3,097,927)</u></u>
	OLD LF SITE CLOSURE AVAILABLE FINANCING SOURCES	<u>3,059,481</u>	<u>3,077,450</u>	<u>3,095,565</u>	<u>3,118,927</u>
	OLD LF SITE CLOSURE FINANCING USES	<u>-</u>	<u>-</u>	<u>3,095,565</u>	<u>3,118,927</u>
	OLD LF SITE CLOSURE ENDING FUND BALANCE	<u><u>3,059,481</u></u>	<u><u>3,077,450</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

COUNTY OF MADERA
ENTERPRISE FUND
FISCAL YEAR ENDING 06/30/2018

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 2017-18, the entire available fund balance of \$3,343,935 is appropriated for contingency.

		<u>ACTUAL 2014-15</u>	<u>ACTUAL 2015-16</u>	<u>BOARD APPROVED 2016-17</u>	<u>PROPOSED BUDGET 2017-18</u>
FAIRMEAD NEW LANDFILL SITE CLOSURE					
Fund Balance					
11000	491100 F/B UNRES UNDES	3,258,873	3,280,724	3,300,265	3,322,100
	NEW LF SITE CLOSURE BEGINNING FUND BALANCE	<u>3,258,873</u>	<u>3,280,724</u>	<u>3,300,265</u>	<u>3,322,100</u>
NEW LF SITE CLOSURE					
Revenue					
11000	640101 INTEREST ON CASH	21,851	19,269	18,000	21,835
	NEW LF SITE CLOSURE REVENUE	<u>21,851</u>	<u>19,269</u>	<u>18,000</u>	<u>21,835</u>
Expense					
11000	740200 BLDGS & IMPROVE	-	-	-	-
11000	740301 EQPT/FURNITURE > \$5000	-	-	-	-
11000	780100 APPROPRIATION FOR CONTINGENCY	-	-	3,318,265	3,343,935
	NEW LF SITE CLOSURE EXPENSES	<u>-</u>	<u>-</u>	<u>3,318,265</u>	<u>3,343,935</u>
	NEW LF SITE CLOSURE REV - EXPENSE	<u>21,851</u>	<u>19,269</u>	<u>(3,300,265)</u>	<u>(3,322,100)</u>
	NEW LF SITE CLOSURE AVAILABLE FINANCING SOURCES	3,280,724	3,299,993	3,318,265	3,343,935
	NEW LF SITE CLOSURE FINANCING USES	<u>-</u>	<u>-</u>	<u>3,318,265</u>	<u>3,343,935</u>
	NEW LF SITE CLOSURE ENDING FUND BALANCE	<u>3,280,724</u>	<u>3,299,993</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

0115 FIRE MITIGATION FEES

This fund is inactive as its source of funding has expired. During fiscal year 2011-12, the General Fund repaid a \$513,066 loan from the fund for fire trucks. In fiscal year 2016-17, this fund was closed out.

		ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance					
11500	491100 F/B UNRES UNDES	521,805	525,307	294,040	-
	MITIGATION FUND ADMIN FUND BALANCE	<u>521,805</u>	<u>525,307</u>	<u>294,040</u>	<u>-</u>
Revenue					
11500	640101 INTEREST ON CASH	3,501	2,475	-	-
11500	662760 FIRE MITIGATION FEE	-	-	-	-
11500	673903 MISC REIMBURSEMENT & REFUNDS	-	-	-	-
	MITIGATION REVENUE	<u>3,501</u>	<u>2,475</u>	<u>-</u>	<u>-</u>
Expense					
11500	721300 OFFICE EXPENSE	-	-	-	-
11500	740200 BLDGS & IMPROVE	-	-	-	-
11500	740301 EQUIPMENT/FURNITURE > \$5,000	-	-	294,040	-
11500	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	MITIGATION EXPENDITURES	<u>-</u>	<u>-</u>	<u>294,040</u>	<u>-</u>
	MITIGATION - REV - EXPENDITURES	<u>3,501</u>	<u>2,475</u>	<u>(294,040)</u>	<u>-</u>
	MITIGATION FEES AVAILABLE FINANCING SOURCES	525,306	527,782	294,040	-
	MITIGATION FEES FINANCING USES	<u>-</u>	<u>-</u>	<u>294,040</u>	<u>-</u>
	MITIGATION FEES ENDING FUND BALANCE	<u>525,306</u>	<u>527,782</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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. In FY 2017-18 Fund 0121, ST Route 41 Impact Fees, were combined with this fund.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
11600 491100 F/B UNRES UNDES	4,022,586	4,310,561	4,612,811	3,022,575
ROAD IMPACT BEGINNING FUND BALANCE	<u>4,022,586</u>	<u>4,310,561</u>	<u>4,612,811</u>	<u>3,022,575</u>
Revenue				
11600 640101 INTEREST ON CASH	27,876	26,452	25,000	25,000
11600 661705 ROAD IMPACT FEES	260,099	313,433	700,000	700,000
ROAD IMPACT FEE REVENUE	<u>287,975</u>	<u>339,885</u>	<u>725,000</u>	<u>725,000</u>
Expense				
11600 721206 REFUND/OVERCHARGES	-	-	1,000	-
11600 721400 PROFESSIONAL & SPECIALIZED SERVICES	-	-	3,500,000	3,600,000
11600 780100 APPROPRIATION FOR CONTINGENCY	-	-	1,836,811	147,575
ROAD IMPACT FEE EXPENDITURES	<u>-</u>	<u>-</u>	<u>5,337,811</u>	<u>3,747,575</u>
ROAD IMPACT FEE REV - EXPEND	<u>287,975</u>	<u>339,885</u>	<u>(4,612,811)</u>	<u>(3,022,575)</u>
ROAD IMPACT AVAILABLE FINANCING SOURCES	4,310,561	4,650,446	5,337,811	3,747,575
ROAD IMPACT FINANCING USES	<u>-</u>	<u>-</u>	<u>5,337,811</u>	<u>3,747,575</u>
ROAD IMPACT ENDING FUND BALANCE	<u>4,310,561</u>	<u>4,650,446</u>	<u>-</u>	<u>-</u>

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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 2017-18, the entire available fund balance of \$31,706 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
11700 491100 F/B UNRES UNDES	31,021	31,229	31,167	31,556
41 FINANCE PROGRAM BEGINNING FUND BALANCE	<u>31,021</u>	<u>31,229</u>	<u>31,167</u>	<u>31,556</u>
Revenue				
11700 640101 INTEREST ON CASH	208	184	100	150
41 FINANCE PROGRAM REVENUE	<u>208</u>	<u>184</u>	<u>100</u>	<u>150</u>
Expense				
11700 780100 APPROPRIATION FOR CONTINGENCY	-	-	31,267	31,706
41 FINANCE PROGRAM EXPENDITURES	-	-	31,267	31,706
41 FINANCE PROGRAM REV - EXPEND	<u>208</u>	<u>184</u>	<u>(31,167)</u>	<u>(31,556)</u>
41 FINANCE PROGRAM AVAILABLE FINANCING SOURCES	31,229	31,413	31,267	31,706
41 FINANCE PROGRAM FINANCING USES	<u>-</u>	<u>-</u>	<u>31,267</u>	<u>31,706</u>
ST RTE 41 FINANCE PROGRAM ENDING FUND BALANCE	<u>31,229</u>	<u>31,413</u>	<u>-</u>	<u>-</u>

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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 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
12000 491100 F/B UNRES UNDES	173,020	156,542	169,303	131,738
BEGINNING FUND BALANCE	173,020	156,542	169,303	131,738
Revenue				
12000 610100 CUR SEC PROP TAX	145,709	151,504	135,000	175,128
12000 610200 CUR UNSECURED PROP TAX	5,642	5,665	3,500	4,900
12000 610300 PRIOR SECURED PROP TAX	(1,029)	(832)	-	-
12000 610400 PRIOR UNSECURED PROP TAX	198	185	-	-
12000 610600 CUR SUPPLEMENTAL PROP TAX	1,664	2,593	-	-
12000 610700 PRIOR SUPPLEMENTAL PROP TAX	8	7	-	-
12000 610904 TIMBER YIELD TAX	372	82	-	20
12000 640101 INTEREST ON CASH	1,149	1,397	1,000	1,000
12000 640103 INTEREST ON PROPERTY TAX COLL	79	25	50	25
12000 652900 ST - H/O PROP TAX RLF	1,456	1,483	1,500	1,500
ROADS REVENUE	155,248	162,109	141,050	182,573
Expense				
12000 720906 MTCE - ROADS	169,000	120,000	150,000	130,000
12000 721427 PROP TAX ADMIN FEE	-	-	-	-
12000 731401 INTERFUND EXPEND - COST PLAN	2,728	-	-	-
12000 780100 APPROPRIATION FOR CONTINGENCY	-	-	160,353	184,311
ROADS EXPENDITURES	171,728	120,000	310,353	314,311
ROADS REV - EXPEND	(16,480)	42,109	(169,303)	(131,738)
AVAILABLE FINANCING SOURCES	328,268	318,651	310,353	314,311
FINANCING USES	171,728	120,000	310,353	314,311
ENDING FUND BALANCE	156,540	198,651	-	-

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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. In FY 17-18 this account will be combined with Fund 0116 County Wide Road Impact Fee

		ACTUAL 2014-15	ACTUAL 2015-16	APPROVED BUDGET 2016-17	PROPOSED BUDGET 2017-18
Fund Balance					
12100	491100 F/B UNRES UNDES	652,032	39,394	40,254	-
	41 IMPACT FEE BEGINNING FUND BALANCE	<u>652,032</u>	<u>39,394</u>	<u>40,254</u>	<u>-</u>
Revenue					
12100	640101 INTEREST ON CASH	4,396	856	200	
12100	661705 ROAD IMPACT FEES	8,470	-	-	-
	41 IMPACT FEE REVENUE	<u>12,866</u>	<u>856</u>	<u>200</u>	<u>-</u>
Expense					
12100	721206 REFUND/OVERCHARGES	-	-	-	-
12100	721400 PROFESSIONAL & SPECIALIZED SERVICES	625,504	-	-	-
12100	780100 APPROPRIATION FOR CONTINGENCY	-	-	40,454	-
	41 IMPACT FEE EXPENDITURES	<u>625,504</u>	<u>-</u>	<u>40,454</u>	<u>-</u>
	41 IMPACT FEE REV - EXPEND	<u>(612,638)</u>	<u>856</u>	<u>(40,254)</u>	<u>-</u>
	41 IMPACT FEE AVAILABLE FINANCING SOURCES	664,898	40,250	40,454	-
	41 IMPACT FEE FINANCING USES	<u>625,504</u>	<u>-</u>	<u>40,454</u>	<u>-</u>
	41 IMPACT FEE ENDING FUND BALANCE	<u>39,394</u>	<u>40,250</u>	<u>-</u>	<u>-</u>

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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 2017-18, \$1,200 is appropriated for Special Department Expenditures. Private contributions will be appropriated when received.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
12400 491100 F/B UNRES UNDES	18,999	20,144	20,308	1,200
LOST & FOUND BEGINNING FUND BALANCE	<u>18,999</u>	<u>20,144</u>	<u>20,308</u>	<u>1,200</u>
Revenue				
12400 640101 INTEREST ON CASH	122	127	100	
12400 673308 PRIVATE CONTRIBUTIONS	4,900	4,850	1,000	
LOST & FOUND TRUST REVENUE	<u>5,022</u>	<u>4,977</u>	<u>1,100</u>	<u>-</u>
Expense				
12400 720800 MTCE - EQUIPMENT	55	-		
12400 721900 SPECIAL DEPT EXP	3,822	5,313	12,000	1,200
12400 780100 APPROPRIATION FOR CONTINGENCY	-	-	9,408	-
LOST & FOUND TRUST EXPENDITURES	<u>3,877</u>	<u>5,313</u>	<u>21,408</u>	<u>1,200</u>
LOST & FOUND TRUST REV - EXPEND	<u>1,145</u>	<u>(336)</u>	<u>(20,308)</u>	<u>(1,200)</u>
LOST & FOUND TRUST AVAILABLE FINANCING SOURCES	24,021	25,121	21,408	1,200
LOST & FOUND TRUST FINANCING USES	<u>3,877</u>	<u>5,313</u>	<u>21,408</u>	<u>1,200</u>
OPERATION LOST & FOUND TRUST ENDING FUND BALANCE	<u>20,144</u>	<u>19,808</u>	<u>-</u>	<u>-</u>

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0126 FIRE DEPARTMENT TRAINING

This fund is the depository of tuition payments received by Fire Prevention for training classes. For fiscal year 2017-18, the available fund balance of \$2,350 is appropriated for Special Departmental Expense to purchase training equipment and to close out this fund.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
12600 491100 F/B UNRES UNDES	36,801	36,801	12,046	2,350
TRAINING BEGINNING FUND BALANCE	<u>36,801</u>	<u>36,801</u>	<u>12,046</u>	<u>2,350</u>
Revenue				
12600 640101 INTEREST ON CASH	-	-	-	-
12600 662723 SERVICES TO OTHER AGENCIES	-	-	-	-
TRAINING REVENUE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
12600 721900 SPECIAL DEPARTMENTAL EXPENSE	-	25,606	12,046	2,350
12600 750100 OP TRANS OUT- GEN FD	-	-	-	-
12600 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
TRAINING EXPENDITURES	<u>-</u>	<u>25,606</u>	<u>12,046</u>	<u>2,350</u>
TRAINING REV - EXPEND	<u>-</u>	<u>(25,606)</u>	<u>(12,046)</u>	<u>(2,350)</u>
TRAINING AVAILABLE FINANCING SOURCES	36,801	36,801	12,046	2,350
TRAINING FINANCING USES	<u>-</u>	<u>25,606</u>	<u>12,046</u>	<u>2,350</u>
TRAINING ENDING FUND BALANCE	<u>36,801</u>	<u>11,195</u>	<u>-</u>	<u>-</u>

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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 \$454,726 is appropriated for Professional & Specialized Services in order to obligate funds to carry out projects initiated by the Board.

	<u>ACTUAL 2014-15</u>	<u>ACTUAL 2015-16</u>	<u>BOARD APPROVED 2016-17</u>	<u>PROPOSED BUDGET 2017-18</u>
Fund Balance				
12700 491100 F/B UNRES UNDES	607,896	551,490	525,752	451,326
TITLE III BEGINNING FUND BALANCE	<u>607,896</u>	<u>551,490</u>	<u>525,752</u>	<u>451,326</u>
Revenue				
12700 640101 INTEREST ON CASH	3,902	3,123	2,000	3,400
12700 655500 FED - FOREST RES REV	-	35,911	-	-
TITLE III REVENUE	<u>3,902</u>	<u>39,034</u>	<u>2,000</u>	<u>3,400</u>
Expense				
12700 721300 OFFICE EXPENSE	-	1,099	-	-
12700 721400 PROF & SPEC SVC	60,308	60,511	527,752	454,726
12700 721468 P&S-OTHER UNIDENTIFIED SVCS	-	-	-	-
12700 750100 OP TRANS OUT - GEN FD	-	-	-	-
12700 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
TITLE III EXPENDITURES	<u>60,308</u>	<u>61,610</u>	<u>527,752</u>	<u>454,726</u>
TITLE III REV - EXPEND	<u>(56,406)</u>	<u>(22,576)</u>	<u>(525,752)</u>	<u>(451,326)</u>
TITLE III AVAILABLE FINANCING SOURCES	611,798	590,524	527,752	454,726
TITLE III FINANCING USES	<u>60,308</u>	<u>61,610</u>	<u>527,752</u>	<u>454,726</u>
FOREST RESERVE TITLE III ENDING FUND BALANCE	<u>551,490</u>	<u>528,914</u>	<u>-</u>	<u>-</u>

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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 2017-18, \$12,800 is appropriated to remit to the State; \$600 is appropriated for training/travel, and the remaining available balance of \$321 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
FUND BALANCE				
13900 491100 F/B UNRES UNDES	3,284	3,821	4,491	921
STRONG MOTION INSTMTN FEES 5%	<u>3,284</u>	<u>3,821</u>	<u>4,491</u>	<u>921</u>
Revenue				
13900 640101 INTEREST ON CASH	24	19	-	-
13900 660807 STRONG MOTION INST FEES 95%	513	967	12,800	12,800
MOTION INST FEES 5% REVENUE	<u>537</u>	<u>986</u>	<u>12,800</u>	<u>12,800</u>
Expense				
13900 721480 STRONG MOTION INSTR FEE STATE	-	4,209	12,800	12,800
13900 722000 TRANSPORTATION/TRAVEL	-	-	600	600
13900 780100 APPROPRIATION FOR CONTINGENCY	-	-	3,891	321
MOTION INST FEES 5% EXPENDITURES	<u>-</u>	<u>4,209</u>	<u>17,291</u>	<u>13,721</u>
STRONG MOTION INSTMTN FEES 5% REV - EXPEND	<u>537</u>	<u>(3,223)</u>	<u>(4,491)</u>	<u>(921)</u>
MOTION INSTMTN FEES 5% AVAILABLE FINANCING SOURCES	3,821	4,807	17,291	13,721
MOTION INSTMTN FEES 5% FINANCING USES	<u>-</u>	<u>4,209</u>	<u>17,291</u>	<u>13,721</u>
MOTION INSTMTN FEES 5% ENDING FUND BALANCE	<u>3,821</u>	<u>598</u>	<u>-</u>	<u>-</u>

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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 2015-16, this fund was closed out.

		ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
TOBACCO SECURITIZATION POOL					
Fund Balance					
10310	491100 F/B UNRES UNDES	158	159	-	-
	POOL BEGINNING FUND BALANCE	<u>158</u>	<u>159</u>	<u>-</u>	<u>-</u>
TOBACCO SECURITIZATION POOL					
Revenue					
10310	640101 INTEREST ON CASH	1	(159)	-	-
	SECURITIZATION POOL REVENUE	<u>1</u>	<u>(159)</u>	<u>-</u>	<u>-</u>
Expense					
10310	750100 OPERATING TRANSFERS OUT	-	-	-	-
10310	750121 OPERATING TRANSFERS OUT - CAPITAL PROJECT	-	-	-	-
10310	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	SECURITIZATION POOL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	SECURITIZATION POOL REV - EXPEND	<u>1</u>	<u>(159)</u>	<u>-</u>	<u>-</u>
	POOL AVAILABLE FINANCING SOURCES	159	-	-	-
	POOL FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOBACCO SECURITIZATION POOL ENDING FUND BALANCE	<u>159</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. Ahwahnee 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 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
FUND BALANCE				
10350 491100 F/B UNRES UNDES	647,263		-	-
PHASE II NON-POOL BEGINNING FUND BALANCE	<u>647,263</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue				
10350 640101 INTEREST ON CASH	-	-	-	-
10350 640110 INVESTMENT INTEREST	80		-	-
PHASE II NON-POOL REVENUE	<u>80</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
10350 750121 OP TRANS OUT - CAP PROJECT	647,343		-	-
10350 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
PHASE II NON-POOL EXPENDITURES	<u>647,343</u>	<u>-</u>	<u>-</u>	<u>-</u>
PHASE II NON-POOL REV - EXPEND	<u>(647,263)</u>	<u>-</u>	<u>-</u>	<u>-</u>
PHASE II AVAILABLE FINANCING SOURCES	647,343	-	-	-
PHASE II FINANCING USES	647,343	-	-	-
PHASE II ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

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1036 TOBACCO FINANCING PHASE II POOL FUND

This fund holds Tobacco Securitization Phase II Funds designated for past capital projects and were repaid to the fund in the County Treasury. These funds are in addition to funds that were previously held outside the County Treasury in Fund 1035. In FY 2016-17, a loan payback of \$90,000 was received from the grant retention funds of the Oak Acorn Project. The total available beginning fund balance for FY 2017-18 is \$442,030. It is recommended that \$440,000 be appropriated as a transfer to the Hall of Justice Capital Project Org 12896 to fund the schematic design costs for the new District Attorney & Probation Building. The remaining \$5,230 is recommended appropriated for contingency.

		ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance					
10360	491100 F/B UNRES UNDES	394,803	586,433	480,911	442,030
TOBACCO FINANCING PHASE II POOL FUND BEGINNING FUND BALANCE		<u>394,803</u>	<u>586,433</u>	<u>480,911</u>	<u>442,030</u>
Revenue					
10360	640101 INTEREST ON CASH	2,032	2,990	1,000	3,200
10360	680200 OP TRANS IN	404,300	-	-	-
10360	680500 LOAN REPAID	562,704	55,984	55,984	-
TOBACCO FINANCING PHASE II POOL FUND REVENUE		<u>969,036</u>	<u>58,974</u>	<u>56,984</u>	<u>3,200</u>
Expense					
10360	750100 OP TRANS OUT-GEN FD	677,407	-	-	-
10360	750121 OP TRANS OUT-CAP PROJECT	-	163,565	-	440,000
10360	780100 APPROPRIATION FOR CONTINGENCY	-	-	537,895	5,230
10360	790500 CASH FLOW LOAN	100,000	-	-	-
TOBACCO FINANCING PHASE II POOL FUND EXPENDITURES		<u>777,407</u>	<u>163,565</u>	<u>537,895</u>	<u>445,230</u>
TOBACCO FINANCING PHASE II POOL FUND REV - EXPEND		<u>191,629</u>	<u>(104,591)</u>	<u>(480,911)</u>	<u>(442,030)</u>
PHASE II POOL FUND AVAILABLE FINANCING SOURCES		1,363,839	645,407	537,895	445,230
PHASE II POOL FUND FINANCING USES		<u>777,407</u>	<u>163,565</u>	<u>537,895</u>	<u>445,230</u>
TOBACCO FINANCING PHASE II POOL FUND ENDING FUND BALANCE		<u>586,432</u>	<u>481,842</u>	<u>-</u>	<u>-</u>

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1286 CAPITAL PROJECT - HEALTH BUILDING FUND

This fund represents the unused portion of funds available to construct a new Public Health building. In fiscal year 2016-17, the balance of this fund was used to fund the ongoing cost of the health building project.

	<u>ACTUAL 2014-15</u>	<u>ACTUAL 2015-16</u>	<u>BOARD APPROVED 2016-17</u>	<u>PROPOSED BUDGET 2017-18</u>
Fund Balance				
12860 491100 F/B UNRES UNDES	145,589	146,566	124,698	-
PROJ - HEALTH BLDG FUND BEGINNING FUND BALANCE	<u>145,589</u>	<u>146,566</u>	<u>124,698</u>	<u>-</u>
Revenue				
12860 640101 INTEREST ON CASH	977	823	412	-
PROJ - HEALTH BLDG FUND REVENUE	<u>977</u>	<u>823</u>	<u>412</u>	<u>-</u>
Expense				
12860 750121 OPERATING TRANSFERS OUT - CAP PROJECT	-	22,261	21,000	-
12860 780100 APPROPRIATION FOR CONTINGENCY	-	-	104,110	-
PROJ - HEALTH BLDG FUND REVENUE EXPENDITURES	<u>-</u>	<u>22,261</u>	<u>125,110</u>	<u>-</u>
PROJ - HEALTH BLDG FUND REVENUE - EXPEND	<u>977</u>	<u>(21,438)</u>	<u>(124,698)</u>	<u>-</u>
HEALTH BLDG FUND AVAILABLE FINANCING SOURCES	146,566	147,389	125,110	-
HEALTH BLDG FUND FINANCING USES	<u>-</u>	<u>22,261</u>	<u>125,110</u>	<u>-</u>
HEALTH BLDG FUND ENDING FUND BALANCE	<u>146,566</u>	<u>125,128</u>	<u>-</u>	<u>-</u>

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SPECIAL REVENUE
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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 2017-18, the available fund balance of \$227,142 is appropriated for contingency.

		ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance					
13010	491100 F/B UNRES UNDES	355,601	165,617	183,865	206,885
	ABUSE EDUC/PREV BEGINNING FUND BALANCE	355,601	165,617	183,865	206,885
Revenue					
13010	630204 CRIMINAL FINES	23,106	22,747	21,984	18,828
13010	640101 INTEREST ON CASH	1,965	1,101	1,036	1,429
BHS CO	ALC ABUSE EDUC/PREV REVENUE	25,071	23,848	23,020	20,257
Expense					
13010	750100 OPERATING TRANSFERS OUT - GENERAL FUND	215,055	-	-	-
13010	780100 APPROPRIATION FOR CONTINGENCY	-	-	206,885	227,142
	ALC ABUSE EDUC/PREV EXPENDITURES	215,055	-	206,885	227,142
	ALC ABUSE EDUC/PREV REV - EXPEND	(189,984)	23,848	(183,865)	(206,885)
	ABUSE EDUC/PREV AVAILABLE FINANCING SOURCES	380,672	189,465	206,885	227,142
	ABUSE EDUC/PREV FINANCING USES	215,055	-	206,885	227,142
MH CO ALC	ABUSE EDUC/PREV ENDING FUND BALANCE	165,617	189,465	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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; there is no transfer amount budgeted for 2017-18. The remaining available balance of \$200,201 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
13020 491100 F/B UNRES UNDES	129,189	131,306	146,388	174,868
MH CO ALC PROG PC 1463.16 BEGINNING FUND BALANCE	<u>129,189</u>	<u>131,306</u>	<u>146,388</u>	<u>174,868</u>
Revenue				
13020 630204 CRIMINAL FINES	21,600	26,218	24,792	24,134
13020 640101 INTEREST ON CASH	922	850	3,688	1,199
COHOL PROG PC1463.16 REVENUE	<u>22,522</u>	<u>27,068</u>	<u>28,480</u>	<u>25,333</u>
Expense				
13020 750100 OP TRANS OUT - GEN FD	20,406	-	14,000	-
13020 780100 APPROPRIATION FOR CONTINGENCY	-	-	160,868	200,201
COHOL PROG PC1463.16 EXPENDITURES	<u>20,406</u>	<u>-</u>	<u>174,868</u>	<u>200,201</u>
COHOL PROG PC1463.16 REV - EXPEND	<u>2,116</u>	<u>27,068</u>	<u>(146,388)</u>	<u>(174,868)</u>
MH CO ALC PROG PC 1463.16 AVAILABLE FINANCING SOURCES	151,711	158,374	174,868	200,201
MH CO ALC PROG PC 1463.16 FINANCING USES	<u>20,406</u>	<u>-</u>	<u>174,868</u>	<u>200,201</u>
MH CO ALC ENDING FUND BALANCE	<u>131,305</u>	<u>158,374</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, the available fund balance of \$21,815 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
13030 491100 F/B UNRES UNDES	56,887	8,841	12,582	16,963
BEGINNING FUND BALANCE	<u>56,887</u>	<u>8,841</u>	<u>12,582</u>	<u>16,963</u>
Revenue				
13030 630203 CONTROLLED SUBSTANCE FINES	88	162	180	200
13030 630204 CRIMINAL FINES	3,642	4,336	4,101	4,552
13030 640101 INTEREST ON CASH	359	68	100	100
DRUG EDUC H&S 11372.7 REVENUE	<u>4,089</u>	<u>4,566</u>	<u>4,381</u>	<u>4,852</u>
Expense				
13030 750100 OPERATING TRANSFERS OUT - GENERAL FUND	52,136	-	-	-
13030 780100 APPROPRIATION FOR CONTINGENCY	-	-	16,963	21,815
DRUG EDUC H&S 11372.7 EXPENDITURES	<u>52,136</u>	<u>-</u>	<u>16,963</u>	<u>21,815</u>
DRUG EDUC H&S 11372.7 REV - EXPEND	<u>(48,047)</u>	<u>4,566</u>	<u>(12,582)</u>	<u>(16,963)</u>
DRUG EDUC H&S 11372.7 AVAILABLE FINANCING SOURCES	60,976	13,407	16,963	21,815
DRUG EDUC H&S 11372.7 FINANCING USES	<u>52,136</u>	<u>-</u>	<u>16,963</u>	<u>21,815</u>
DRUG EDUC H&S 11372.7 ENDING FUND BALANCE	<u>8,840</u>	<u>13,407</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18: \$10,000 is appropriated to Operating Transfer Out to offset 10% of the salaries and benefits for the Program Manager dedicated to providing oversight to the HIV/AIDS services. The remaining projected balance of \$4,555 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
13100 491100 F/B UNRES UNDES	60,482	61,010	34,309	13,405
BEGINNING FUND BALANCE	<u>60,482</u>	<u>61,010</u>	<u>34,309</u>	<u>13,405</u>
Revenue				
13100 630204 CRIMINAL FINES	778	898	850	850
13100 640101 INTEREST ON CASH	404	353	360	300
FEE REVENUE	<u>1,182</u>	<u>1,251</u>	<u>1,210</u>	<u>1,150</u>
Expense				
13100 721000 MEDICAL AND DENTAL SUPPLIES	655	-	5,000	-
13100 750100 OPERATING TRANSFERS OUT	-	25,000	25,000	10,000
13100 780100 APPROPRIATION FOR CONTINGENCY	-	-	5,519	4,555
IDS EDUC FEE EXPENDITURES	<u>655</u>	<u>25,000</u>	<u>35,519</u>	<u>14,555</u>
IDS EDUC FEE REV - EXPEND	<u>527</u>	<u>(23,749)</u>	<u>(34,309)</u>	<u>(13,405)</u>
AVAILABLE FINANCING SOURCES	61,664	62,261	35,519	14,555
FINANCING USES	<u>655</u>	<u>25,000</u>	<u>35,519</u>	<u>14,555</u>
ENDING FUND BALANCE	<u>61,009</u>	<u>37,261</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

1311 HEALTH CHILD SAFETY SEATS

The courts can levy a vehicle code fine for failure to use a child safety seat. These fines are allocated in this fund for the purpose of providing child safety seats to qualifying households. For FY 2017-18, \$450 is appropriated to Professional and Specialized to pay for the cost of recertification for up to six staff at \$50 per year, initial certification for up to two staff at \$75 per year, \$120 is appropriated for Rent/Lease of County Vehicle for mileage relating to certification training, \$4,820 is appropriated to Special Departmental Expense for the purchase of child safety seats, and \$290 is appropriated Transportation/Travel/Education expenses relating of the certification training including \$120 for meals reimbursement and \$160 for private mileage reimbursement. The remaining projected balance of \$66,849 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
13110 491100 F/B UNRES UNDES	60,761	60,275	60,876	66,544
SAFETY SEATS BEGINNING FUND BALANCE	<u>60,761</u>	<u>60,275</u>	<u>60,876</u>	<u>66,544</u>
Revenue				
13110 630100 VEHICLE CODE FINES	2,148	4,534	3,800	5,400
13110 640101 INTEREST ON CASH	404	361	300	585
SAFETY SEATS REVENUE	<u>2,552</u>	<u>4,895</u>	<u>4,100</u>	<u>5,985</u>
Expense				
13110 721400 PROFESSIONAL AND SPECIALIZED SERVICES	-	1,100	250	450
13110 721601 RENT/LEASE COUNTY VEHICLE	-	-	-	120
13110 721900 SPECIAL DEPARTMENTAL EXPENSE	3,038	1,293	5,000	4,820
13110 722000 TRANSPORTATION/TRAVEL/EDUCATION	-	50	-	290
13110 750100 OP TRANS OUT - GEN FD	-	-	-	-
13110 780100 APPROPRIATION FOR CONTINGENCY	-	-	59,726	66,849
SAFETY SEATS EXPENDITURES	<u>3,038</u>	<u>2,443</u>	<u>64,976</u>	<u>72,529</u>
SAFETY SEATS REV - EXPEND	<u>(486)</u>	<u>2,452</u>	<u>(60,876)</u>	<u>(66,544)</u>
SAFETY SEATS AVAILABLE FINANCING SOURCES	63,313	65,170	64,976	72,529
SAFETY SEATS FINANCING USES	<u>3,038</u>	<u>2,443</u>	<u>64,976</u>	<u>72,529</u>
SAFETY SEATS ENDING FUND BALANCE	<u>60,275</u>	<u>62,727</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, appropriations totaling \$195,600 in this fund will cover Health Department expenses, including payments to emergency service providers, ambulance dispatch services, and administrative reimbursement. The remaining projected balance of \$1,342 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
13120 491100 F/B UNRES UNDES	339,989	295,267	196,962	35,742
HLTH EMERGENCY SERVICES BEGINNING FUND BALANCE	<u>339,989</u>	<u>295,267</u>	<u>196,962</u>	<u>35,742</u>
Revenue				
13120 630204 CRIMINAL FINES	177,560	163,571	190,500	160,000
13120 630209 PARKING FINES	4,901	4,172	-	-
13120 640101 INTEREST ON CASH	2,198	1,188	950	1,200
HLTH EMERGENCY SERVICES REVENUE	<u>184,659</u>	<u>168,931</u>	<u>191,450</u>	<u>161,200</u>
Expense				
13120 720305 MICROWAVE RADIO SERVICES	63,386	62,203	-	-
13120 721306 EQPT < FA LIMIT	-	14,604	15,000	-
13120 721400 PROF & SPEC SVC	165,996	209,928	350,000	180,000
13120 750100 OP TRANS OUT - GEN FD	-	-	23,300	15,600
13120 780100 APPROPRIATION FOR CONTINGENCY	-	-	112	1,342
HLTH EMERGENCY SERVICES EXPENSE	<u>229,382</u>	<u>286,735</u>	<u>388,412</u>	<u>196,942</u>
EMERGENCY SERVICES REV - EXPEND	<u>(44,723)</u>	<u>(117,804)</u>	<u>(196,962)</u>	<u>(35,742)</u>
AVAILABLE FINANCING SOURCES	524,648	464,198	388,412	196,942
FINANCING USES	<u>229,382</u>	<u>286,735</u>	<u>388,412</u>	<u>196,942</u>
ENDING FUND BALANCE	<u>295,266</u>	<u>177,463</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, appropriations totaling \$8,250 in this fund will cover the Vital Records operations including supplies, travel, and special departmental expense. The remaining available fund balance of \$90,217 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
13130 491100 F/B UNRES UNDES	95,689	91,589	83,537	90,849
VITAL RCD IMPROV PROG BEGINNING FUND BALANCE	<u>95,689</u>	<u>91,589</u>	<u>83,537</u>	<u>90,849</u>
Revenue				
13130 640101 INTEREST ON CASH	613	2,054	375	800
13130 661602 HEALTH RECORDING FEES	7,341	6,118	6,250	6,818
VITAL RCD IMRPOV PROG REVENUE	<u>7,954</u>	<u>8,172</u>	<u>6,625</u>	<u>7,618</u>
Expenses				
13130 720300 COMMUNICATION SERVICES	-	58	1,000	1,000
13130 721300 OFFICE SUPPLIES	1,031	564	750	700
13130 721306 EQPT < FA LIMIT	5,089	666	-	-
13130 721308 COMPUTER SUPPLIES	-	155	-	-
13130 721400 PROFESSIONAL & SPECIALIZED	50	(59)	-	-
13130 721407 DATA PROCESSING - IT SUPPORT	-	204	-	-
13130 721426 SOFTWARE MAINTENANCE	1,816	1,127	1,950	750
13130 721601 RENTS/LEASES CO VEHICLE	-	187	750	750
13130 721602 RENTS/LEASES EQPMT (COPIERS)	-	66	1,000	1,000
13130 721900 SPECIAL DEPARTMENTAL EXPENSE	3,280	1,604	3,800	3,800
13130 722000 TRANSPORTATION & TRAVEL	788	266	1,250	250
13130 770100 INTRAFUND TRANSFER	-	81	-	-
13130 708001 APPROPRIATION FOR CONTINGENCY	-	-	79,662	90,217
VITAL RCD IMPROV PROG EXPENSE	<u>12,054</u>	<u>4,919</u>	<u>90,162</u>	<u>98,467</u>
VITAL RCD IMRPOV PROG REV - EXPEND	<u>(4,100)</u>	<u>3,253</u>	<u>(83,537)</u>	<u>(90,849)</u>
VITAL RCD IMPROV PROG AVAILABLE FINANCING SOURCES	103,643	99,761	90,162	98,467
VITAL RCD IMPROV PROG FINANCING USES	<u>12,054</u>	<u>4,919</u>	<u>90,162</u>	<u>98,467</u>
VITAL RCD IMPROV PROG ENDING FUND BALANCE	<u>91,589</u>	<u>94,842</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, \$510,000 is appropriated as a transfer to the General Fund and the remaining balance of \$160,237 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
13200 491100 F/B UNRES UNDES	811,516	443,509	120,800	320,237
JUSTICE FACILITY BEGINNING FUND BALANCE	<u>811,516</u>	<u>443,509</u>	<u>120,800</u>	<u>320,237</u>
Revenue				
13200 630204 CRIMINAL FINES	364,698	329,582	350,000	350,000
13200 630209 PARKING FINES	12,254	10,429	-	-
13200 640101 INTEREST ON CASH	5,005	3,182	2,500	-
13200 661601 CLERK RECORDING FEES	36	-	-	-
13200 680524 REPAID CASH FLOW LOAN	-	-	355,905	-
JUSTICE FACILITY REVENUE	<u>381,993</u>	<u>343,193</u>	<u>708,405</u>	<u>350,000</u>
Expense				
13200 750100 OP TRANS OUT - GEN FD	270,000	634,477	510,000	510,000
13200 750121 OP TRANS OUT - CAP PROJECT	480,000	-	-	-
13200 780100 APPROPRIATION FOR CONTINGENCY	-	-	319,205	160,237
13200 790500 CASH FLOW LOAN	-	-	-	-
JUSTICE FACILITY EXPENDITURES	<u>750,000</u>	<u>634,477</u>	<u>829,205</u>	<u>670,237</u>
JUSTICE FACILITY REV - EXPEND	<u>(368,007)</u>	<u>(291,284)</u>	<u>(120,800)</u>	<u>(320,237)</u>
JUSTICE FACILITY AVAILABLE FINANCING SOURCES	1,193,509	786,702	829,205	670,237
JUSTICE FACILITY FINANCING USES	<u>750,000</u>	<u>634,477</u>	<u>829,205</u>	<u>670,237</u>
JUSTICE FACILITY ENDING FUND BALANCE	<u>443,509</u>	<u>152,225</u>	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, the entire available fund balance of \$14,241 is appropriated for contingency.

		ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance					
13210	491100 F/B UNRES UNDES	10,999	12,100	13,290	13,541
	EDUCATION BEGINNING FUND BALANCE	<u>10,999</u>	<u>12,100</u>	<u>13,290</u>	<u>13,541</u>
Revenue					
13210	630204 CRIMINAL FINES	1,024	847	1,000	600
13210	640101 INTEREST ON CASH	77	74	65	100
	EDUCATION REVENUE	<u>1,101</u>	<u>921</u>	<u>1,065</u>	<u>700</u>
Expense					
13210	780100 APPROPRIATION FOR CONTINGENCY	-	-	14,355	14,241
	EDUCATION EXPENDITURES	-	-	14,355	14,241
	EDUCATION REV - EXPEND	<u>1,101</u>	<u>921</u>	<u>(13,290)</u>	<u>(13,541)</u>
	EDUCATION AVAILABLE FINANCING SOURCES	12,100	13,021	14,355	14,241
	EDUCATION FINANCING USES	-	-	14,355	14,241
CO RAILRO	ENDING FUND BALANCE	<u>12,100</u>	<u>13,021</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, \$12,000 is appropriated for equipment.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
13250 491100 F/B UNRES UNDES	27,171	31,433	50,418	12,000
SHERIFF CIVIL FEES BEGINNING FUND BALANCE	<u>27,171</u>	<u>31,433</u>	<u>50,418</u>	<u>12,000</u>
Revenue				
13250 640101 INTEREST ON CASH	212	250	150	-
13250 661101 SHERIFF CIV PROC SVC	23,552	27,794	25,000	-
SHERIFF CIVIL FEES GC 26731 REVENUE	<u>23,764</u>	<u>28,044</u>	<u>25,150</u>	<u>-</u>
Expense				
13250 721306 EQPT<FA LIMIT	-	-	-	-
13250 721900 SPECIAL DEPARTMENTAL EXPENSE	8,722	1,327	15,000	-
13250 740301 EQPT/FURNITURE>\$5000	10,780	1,500	-	12,000
13250 750100 OP TRANS OUT - GEN FD	-	-	-	-
13250 780100 APPROPRIATION FOR CONTINGENCY	-	-	60,568	-
SHERIFF CIVIL FEES GC 26731 EXPENDITURES	<u>19,502</u>	<u>2,827</u>	<u>75,568</u>	<u>12,000</u>
SHERIFF CIVIL FEES GC 26731 REV - EXPENDITURES	<u>4,262</u>	<u>25,217</u>	<u>(50,418)</u>	<u>(12,000)</u>
SHERIFF CIVIL FEES GC 26731 AVAILABLE FINANCING SOURCES	50,935	59,477	75,568	12,000
SHERIFF CIVIL FEES GC 26731 FINANCING USES	<u>19,502</u>	<u>2,827</u>	<u>75,568</u>	<u>12,000</u>
SHERIFF CIVIL FEES ENDING FUND BALANCE	<u>31,433</u>	<u>56,650</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, \$39,000 is appropriated for Professional and Specialized Services. The remaining available fund balance of \$300 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
13310 491100 F/B UNRES UNDES	2,712	-	2,720	1,250
DOMESTIC VIOLENCE BEGINNING FUND BALANCE	<u>2,712</u>	<u>-</u>	<u>2,720</u>	<u>1,250</u>
Revenue				
13310 640101 INTEREST ON CASH	86	46	30	50
13310 661601 CLERK RECORDING FEES	32,713	31,535	28,500	38,000
13310 661603 RECORDER RECORDING FEES	-	51		
DOMESTIC VIOLENCE PROGRAMS REVENUE	<u>32,799</u>	<u>31,632</u>	<u>28,530</u>	<u>38,050</u>
Expense				
13310 721400 PROF & SPEC SVC	35,511	31,633	30,000	39,000
13310 780100 APPROPRIATION FOR CONTINGENCY	-	-	1,250	300
DOMESTIC VIOLENCE PROGRAMS EXPENDITURES	<u>35,511</u>	<u>31,633</u>	<u>31,250</u>	<u>39,300</u>
DOMESTIC VIOLENCE PROGRAMS REV - EXPEND	<u>(2,712)</u>	<u>(1)</u>	<u>(2,720)</u>	<u>(1,250)</u>
DOMESTIC VIOLENCE AVAILABLE FINANCING SOURCES	35,511	31,632	31,250	39,300
DOMESTIC VIOLENCE FINANCING USES	<u>35,511</u>	<u>31,633</u>	<u>31,250</u>	<u>39,300</u>
DOMESTIC VIOLENCE ENDING FUND BALANCE	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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. In 2016-17, \$15,000 was appropriated for Office Expense. In 2017-18, the entire fund balance of \$10,972 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
13400 491100 F/B UNRES UNDES	44,382	44,679	19,812	10,937
	<u>44,382</u>	<u>44,679</u>	<u>19,812</u>	<u>10,937</u>
Revenue				
13400 640101 INTEREST ON CASH	297	207	75	35
COMM TOWER FEE REVENUE	<u>297</u>	<u>207</u>	<u>75</u>	<u>35</u>
Expense				
13400 721300 OFFICE EXPENSE	-	-	15,000	-
13400 750100 OP TRANS OUT - GEN FUND	-	34,000	-	-
13400 780100 APPROPRIATION FOR CONTINGENCY	-	-	4,887	10,972
COMM TOWER FEE EXPENDITURES	<u>-</u>	<u>34,000</u>	<u>19,887</u>	<u>10,972</u>
COMM TOWER FEE REV - EXPEND	<u>297</u>	<u>(33,793)</u>	<u>(19,812)</u>	<u>(10,937)</u>
COMM TOWER FEE AVAILABLE FINANCING SOURCES	44,679	44,886	19,887	10,972
COMM TOWER FEE FINANCING USES	<u>-</u>	<u>34,000</u>	<u>19,887</u>	<u>10,972</u>
COMM TOWER FEE ENDING FUND BALANCE	<u>44,679</u>	<u>10,886</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

1345 RECORDER MICROGRAPHICS

The additional \$1 recording fee must be set aside to be used solely for micrographics. For 2017-18, an operating transfer out of \$15,000 is based on estimated revenue to the general fund. The remaining available fund balance of \$118,027 is appropriated for contingency.

	<u>ACTUAL 2014-15</u>	<u>ACTUAL 2015-16</u>	<u>BOARD APPROVED 2016-17</u>	<u>PROPOSED BUDGET 2017-18</u>
Fund Balance				
13450 491100 F/B UNRES UNDES	61,292	90,147	89,153	104,677
MICROGRAPHICS BEGINNING FUND BALANCE	<u>61,292</u>	<u>90,147</u>	<u>89,153</u>	<u>104,677</u>
Revenue				
13450 640101 INTEREST ON CASH	533	593	350	350
13450 661603 RECDR RECORDING FEES	36,745	28,530	28,000	28,000
MICROGRAPHICS REVENUE	<u>37,278</u>	<u>29,123</u>	<u>28,350</u>	<u>28,350</u>
Expense				
13450 750100 OP TRANS OUT - GEN FD	8,424	27,382	15,000	15,000
13450 780100 APPROPRIATION FOR CONTINGENCY	-	-	102,503	118,027
MICROGRAPHICS EXPENDITURES	<u>8,424</u>	<u>27,382</u>	<u>117,503</u>	<u>133,027</u>
MICROGRAPHICS REV - EXPEND	<u>28,854</u>	<u>1,741</u>	<u>(89,153)</u>	<u>(104,677)</u>
MICROGRAPHICS AVAILABLE FINANCING SOURCES	98,570	119,270	117,503	133,027
MICROGRAPHICS FINANCING USES	<u>8,424</u>	<u>27,382</u>	<u>117,503</u>	<u>133,027</u>
MICROGRAPHICS ENDING FUND BALANCE	<u>90,146</u>	<u>91,888</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

1346 RECORDER MODERNIZATION

A portion of each recording fee must be set aside to be used solely for modernization. For 2017-18, an operating transfer out of \$110,000 is recommended based on estimated revenue to the general fund. The remaining available fund balance of \$670,339 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
13460 491100 F/B UNRES UNDES	622,503	632,793	631,542	660,639
RECORDER MODERNIZATION BEGINNING FUND BALANCE	<u>622,503</u>	<u>632,793</u>	<u>631,542</u>	<u>660,639</u>
Revenue				
13460 640101 INTEREST ON CASH	4,544	4,163	3,100	4,700
13460 661601 CLERK RECORDING FEES	-	-	-	-
13460 661603 RECDR RECORDING FEES	99,283	114,655	95,000	115,000
MODERNIZATION REVENUE	<u>103,827</u>	<u>118,818</u>	<u>98,100</u>	<u>119,700</u>
Expense				
13460 750100 OP TRANS OUT - GEN FD	93,537	100,129	265,000	110,000
13460 780100 APPROPRIATION FOR CONTINGENCY	-	-	464,642	670,339
MODERNIZATION EXPENDITURES	<u>93,537</u>	<u>100,129</u>	<u>729,642</u>	<u>780,339</u>
MODERNIZATION REV - EXPEND	<u>10,290</u>	<u>18,689</u>	<u>(631,542)</u>	<u>(660,639)</u>
MODERNIZATION AVAILABLE FINANCING SOURCES	726,330	751,611	729,642	780,339
MODERNIZATION FINANCING USES	<u>93,537</u>	<u>100,129</u>	<u>729,642</u>	<u>780,339</u>
MODERNIZATION ENDING FUND BALANCE	<u>632,793</u>	<u>651,482</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, \$12,000 is appropriated for a transfer to the General Fund, and the remaining available fund balance of \$122,885 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
13470 491100 F/B UNRES UNDES	73,485	77,988	91,975	108,335
TRUNCATION PROGRAM BEGINNING FUND BALANCE	<u>73,485</u>	<u>77,988</u>	<u>91,975</u>	<u>108,335</u>
Revenue				
13470 640101 INTEREST ON CASH	578	565	350	550
13470 661604 SOC SEC TRUNCATION PROG FEE	25,675	27,388	26,000	26,000
TRUNCATION PROGRAM REVENUE	<u>26,253</u>	<u>27,953</u>	<u>26,350</u>	<u>26,550</u>
Expense				
13470 750100 OP TRANS OUT - GEN FD	21,750	12,000	12,000	12,000
13470 780100 APPROPRIATION FOR CONTINGENCY	-	-	106,325	122,885
TRUNCATION PROGRAM EXPENDITURES	<u>21,750</u>	<u>12,000</u>	<u>118,325</u>	<u>134,885</u>
TRUNCATION PROGRAM REV - EXPEND	<u>4,503</u>	<u>15,953</u>	<u>(91,975)</u>	<u>(108,335)</u>
TRUNCATION PROGRAM AVAILABLE FINANCING SOURCES	99,738	105,941	118,325	134,885
TRUNCATION PROGRAM FINANCING USES	<u>21,750</u>	<u>12,000</u>	<u>118,325</u>	<u>134,885</u>
TRUNCATION PROGRAM ENDING FUND BALANCE	<u>77,988</u>	<u>93,941</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, the entire available fund balance of \$12,280 is appropriated for contingency.

		ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance					
13480	491100 F/B UNRES UNDES	11,966	12,046	12,592	12,200
	UST PENALTIES BEGINNING FUND BALANCE	11,966	12,046	12,592	12,200
Revenue					
13480	630226 UST PENALTIES H&S 25299	-	-	-	-
13480	640101 INTEREST ON CASH	80	71	-	80
	UST PENALTIES REVENUE	80	71	-	80
Expense					
13480	780100 APPROPRIATION FOR CONTINGENCY	-	-	12,592	12,280
	UST PENALTIES EXPENDITURES	-	-	12,592	12,280
	UST PENALTIES REV - EXPEND	80	71	(12,592)	(12,200)
	UST PENALTIES AVAILABLE FINANCING SOURCES	12,046	12,117	12,592	12,280
	UST PENALTIES FINANCING USES	-	-	12,592	12,280
	UST PENALTIES ENDING FUND BALANCE	12,046	12,117	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, the entire fund balance of \$23,476 is appropriated for contingency.

	<u>ACTUAL 2014-15</u>	<u>ACTUAL 2015-16</u>	<u>BOARD APPROVED 2016-17</u>	<u>PROPOSED BUDGET 2017-18</u>
Fund Balance				
13500 491100 F/B UNRES UNDES	23,215	23,371	23,441	23,441
NUISANCE ABATE EH/DEGS/PLNG BEGINNING FUND BALANCE	<u>23,215</u>	<u>23,371</u>	<u>23,441</u>	<u>23,441</u>
Revenue				
13500 640101 INTEREST ON CASH	156	137	35	35
13500 662715 NUISANCE ABATEMENT	-	-	-	-
ABATE EH,DEGS,PLN REVENUE	<u>156</u>	<u>137</u>	<u>35</u>	<u>35</u>
Expense				
13500 780100 APPROPRIATION FOR CONTINGENCY	-	-	23,476	23,476
ABATE EH,DEGS,PLN EXPENDITURES	-	-	23,476	23,476
ABATE EH,DEGS,PLN REV - EXPEND	<u>156</u>	<u>137</u>	<u>(23,441)</u>	<u>(23,441)</u>
ABATE EH/DEGS/PLNG AVAILABLE FINANCING SOURCES	23,371	23,508	23,476	23,476
ABATE EH/DEGS/PLNG FINANCING USES	-	-	23,476	23,476
NUISANCE ABATE EH/DEGS/PLNG ENDING FUND BALANCE	<u>23,371</u>	<u>23,508</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18. The entire remaining fund balance of \$260 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
13550 491100 F/B UNRES UNDES	256	258	259	260
R WILLS ANIMAL CAPITAL IMPROV BEGINNING FUND BALANCE	<u>256</u>	<u>258</u>	<u>259</u>	<u>260</u>
Revenue				
13550 640101 INTEREST ON CASH	-	1	1	1
R WILLS ANIMAL CAPITAL IMPROV REVENUE	<u>-</u>	<u>1</u>	<u>1</u>	<u>1</u>
Expense				
13550 780100 APPROPRIATION FOR CONTINGENCY	-	-	260	261
R WILLS ANIMAL CAPITAL IMPROV EXPENDITURES	<u>-</u>	<u>-</u>	<u>260</u>	<u>261</u>
R WILLS ANIMAL CAPITAL IMPROV REV - EXPEND	<u>-</u>	<u>1</u>	<u>(259)</u>	<u>(260)</u>
R WILLS ANIMAL CAPITAL IMPROV AVAILABLE FINANCING SOURCES	256	259	260	261
R WILLS ANIMAL CAPITAL IMPROV FINANCING USES	<u>-</u>	<u>-</u>	<u>260</u>	<u>261</u>
R WILLS ANIMAL CAPITAL IMPROV ENDING FUND BALANCE	<u>256</u>	<u>259</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
13560 491100 F/B UNRES UNDES	11,393	11,470	-	-
R WILLS ANIMAL MAINTENANCE BEGINNING FUND BALANCE	<u>11,393</u>	<u>11,470</u>	<u>-</u>	<u>-</u>
Revenue				
13560 640101 INTEREST ON CASH	76	67	-	-
R WILLS ANIMAL MAINTENANCE REVENUE	<u>76</u>	<u>67</u>	<u>-</u>	<u>-</u>
Expense				
13560 740200 BUILDING & IMPROVEMENTS	-	-	-	-
13560 750100 OP TRANS OUT - GENERAL FUND	-	11,514	-	-
13560 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
R WILLS ANIMAL MAINTENANCE EXPENSE	<u>-</u>	<u>11,514</u>	<u>-</u>	<u>-</u>
R WILLS ANIMAL MAINTENANCE REV - EXPEND	<u>76</u>	<u>(11,447)</u>	<u>-</u>	<u>-</u>
R WILLS ANIMAL MAINTENANCE AVAILABLE FINANCING SOURCES	11,469	11,537	-	-
R WILLS ANIMAL MAINTENANCE FINANCING USES	<u>-</u>	<u>11,514</u>	<u>-</u>	<u>-</u>
R WILLS ANIMAL MAINTENANCE ENDING FUND BALANCE	<u>11,469</u>	<u>23</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

1357 ANIMAL CONTROL RABIES/SPAY/NEUTER FD A

Deposits for cat and dog spaying and neutering are used to pay local veterinarians for services rendered or to refund the depositor after showing proof of having spayed or neutered the animal. In FY 2016-17, your Board approved a payment of \$100,000 to the Friends of Madera Animal Shelter for spay and neuter services. Based upon prior fiscal year actuals, \$80,000 has been appropriated for the 2017-18 fiscal year for Professional and Specialized Services. The remaining available fund balance of \$111,342 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
13570 461100 F/B RES ENCUMBERANCES	7,638	-		
13570 491100 F/B UNRES UNDES	<u>167,777</u>	<u>199,666</u>	<u>221,335</u>	<u>105,642</u>
RABIES/SPAY/NEUTER BEGINNING FUND BALANCE	<u><u>175,415</u></u>	<u><u>199,666</u></u>	<u><u>221,335</u></u>	<u><u>105,642</u></u>
Revenue				
13570 640101 INTEREST ON CASH	1,254	1,216	800	1,300
13570 661000 AGRICULTURAL SERVICES	4,695	4,978	4,000	4,400
13570 661400 HUMANE SERVICES	<u>99,045</u>	<u>93,795</u>	<u>76,000</u>	<u>80,000</u>
RABIES/SPAY/NEUTER REVENUE	<u><u>104,994</u></u>	<u><u>99,989</u></u>	<u><u>80,800</u></u>	<u><u>85,700</u></u>
Expense				
13570 721400 PROF & SPEC SVC	80,744	86,265	65,000	80,000
13570 780100 APPROPRIATION FOR CONTINGENCY	-	-	237,135	111,342
RABIES/SPAY/NEUTER EXPENDITURES	<u>80,744</u>	<u>86,265</u>	<u>302,135</u>	<u>191,342</u>
RABIES/SPAY/NEUTER REV - EXPEND	<u><u>24,250</u></u>	<u><u>13,724</u></u>	<u><u>(221,335)</u></u>	<u><u>(105,642)</u></u>
RABIES/SPAY/NEUTER AVAILABLE FINANCING SOURCES	280,409	299,655	302,135	191,342
RABIES/SPAY/NEUTER FINANCING USES	<u>80,744</u>	<u>86,265</u>	<u>302,135</u>	<u>191,342</u>
AN CON RABIES/SPAY/NEUTER ENDING FUND BALANCE	<u><u>199,665</u></u>	<u><u>213,390</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, the entire fund balance of \$3,075 is appropriated for contingency.

	<u>ACTUAL 2014-15</u>	<u>ACTUAL 2015-16</u>	<u>BOARD APPROVED 2016-17</u>	<u>PROPOSED BUDGET 2017-18</u>
Fund Balance				
13650 491100 F/B UNRES UNDES	2,395	2,555	2,732	2,895
VITAL HLTH STATS/CLERK BEGINNING FUND BALANCE	<u>2,395</u>	<u>2,555</u>	<u>2,732</u>	<u>2,895</u>
Revenue				
13650 640101 INTEREST ON CASH	17	16	10	20
13650 661601 CLERK RECORDING FEES	140	148	130	160
HLTH STATS - CLERK REVENUE	<u>157</u>	<u>164</u>	<u>140</u>	<u>180</u>
Expense				
13650 780100 APPROPRIATION FOR CONTINGENCY	-	-	2,872	3,075
HLTH STATS - CLERK EXPENDITURES	-	-	2,872	3,075
HLTH STATS - CLERK REV - EXPEND	<u>157</u>	<u>164</u>	<u>(2,732)</u>	<u>(2,895)</u>
HLTH STATS/CLERK AVAILABLE FINANCING SOURCES	2,552	2,719	2,872	3,075
HLTH STATS/CLERK FINANCING USES	<u>-</u>	<u>-</u>	<u>2,872</u>	<u>3,075</u>
HLTH STATS/CLERK ENDING FUND BALANCE	<u>2,552</u>	<u>2,719</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, \$5,000 has been appropriated for an operating transfer out to the General Fund. The remaining balance of \$178,154 is appropriated for contingency.

		ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance					
13670	491100 F/B UNRES UNDES	136,458	151,056	159,643	169,504
	HLTH STATS - RECORDER BEGINNING FUND BALANCE	<u>136,458</u>	<u>151,056</u>	<u>159,643</u>	<u>169,504</u>
Revenue					
13670	640101 INTEREST ON CASH	968	932	500	1,200
13670	661602 HEALTH RECORDING FEES	84	43	-	50
13670	661603 RECDR RECORDING FEES	13,546	13,719	12,000	12,400
	HLTH STATS - RECORDER REVENUE	<u>14,598</u>	<u>14,694</u>	<u>12,500</u>	<u>13,650</u>
Expense					
13670	750100 OP TRANS OUT - GEN FD	-	4,742	5,000	5,000
13670	780100 APPROPRIATION FOR CONTINGENCY	-	-	167,143	178,154
	HLTH STATS - RECORDER EXPENDITURES	<u>-</u>	<u>4,742</u>	<u>172,143</u>	<u>183,154</u>
	HLTH STATS - RECORDER REV - EXPEND	<u>14,598</u>	<u>9,952</u>	<u>(159,643)</u>	<u>(169,504)</u>
	HLTH STATS - RECORDER AVAILABLE FINANCING SOURCES	151,056	165,750	172,143	183,154
	HLTH STATS - RECORDER FINANCING USES	<u>-</u>	<u>4,742</u>	<u>172,143</u>	<u>183,154</u>
	VITAL HLTH STATS - RECORDER ENDING FUND BALANCE	<u>151,056</u>	<u>161,008</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, the available fund balance of \$1,189,005 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
13700 491100 F/B UNRES UNDES	1,566,106	810,649	943,184	556,005
RD MITIGATION FEES BEGINNING FUND BALANCE	<u>1,566,106</u>	<u>810,649</u>	<u>943,184</u>	<u>556,005</u>
Revenue				
13700 640100 INTEREST INCOME	-	-	-	18,000
13700 640101 INTEREST ON CASH	10,206	2,989	1,500	3,000
13700 654522 ST-BSARF FEES	1	1	-	-
13700 661701 ROAD SERVICES-OTHER	-	-	-	-
13700 661707 ROAD MITIGATION FEES	34,335	35,483	30,000	30,000
13700 680500 LOAN REPAY	-	-	450,000	600,000
	<u>44,542</u>	<u>38,473</u>	<u>481,500</u>	<u>633,000</u>
Expense				
13700 701000 TRUST EXPENDITURES	-	-	-	-
13700 721206 REFUND/OVERCHARGES	-	-	-	-
13700 721400 PROF & SPEC SVC	-	-	-	-
13700 730600 INT NOTES/WARRANTS/TRAN	-	-	-	-
13700 780100 APPROPRIATION FOR CONTINGENCY	-	-	1,424,684	1,189,005
13700 790500 CASH FLOW LOAN	800,000	400,000	-	-
RD MITIGATION FEES EXPENDITURES	<u>800,000</u>	<u>400,000</u>	<u>1,424,684</u>	<u>1,189,005</u>
RD MITIGATION FEES REV - EXPEND	<u>(755,458)</u>	<u>(361,527)</u>	<u>(943,184)</u>	<u>(556,005)</u>
RD MITIGATION FEES AVAILABLE FINANCING SOURCES	1,610,648	849,122	1,424,684	1,189,005
RD MITIGATION FEES FINANCING USES	<u>800,000</u>	<u>400,000</u>	<u>1,424,684</u>	<u>1,189,005</u>
RD MITIGATION FEES ENDING FUND BALANCE	<u>810,648</u>	<u>449,122</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, \$135,000 is appropriated in Services and Supplies; the remaining fund balance of \$224,740 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
13760 461100 F/B RES ENCUMBRANCES	1,674	6	-	-
13760 491100 F/B UNRES UNDES	241,756	252,593	225,000	225,000
CO CHILD TRUST - CAPIT BEGINNING FUND BALANCE	<u>243,430</u>	<u>252,599</u>	<u>225,000</u>	<u>225,000</u>
Revenue				
13760 640101 INTEREST ON CASH	1,505	1,435	1,400	1,400
13760 650930 ST-CHILD ABUSE PIT	4,340	4,317	4,317	4,340
13760 657000 FED - OTHER	21,706	15,115	15,115	22,000
13760 661602 HEALTH RECORDING FEES	12,243	11,761	11,000	11,000
13760 661603 RECORDER RECORDING FEES	61	-	-	-
13760 680200 OPERATING TRANSFERS IN	89,424	81,731	98,000	96,000
TRUST - CAPIT GRANT REVENUE	<u>129,279</u>	<u>114,359</u>	<u>129,832</u>	<u>134,740</u>
Expense				
13760 721400 PROF & SPEC SVC	120,112	115,584	129,000	135,000
13760 780100 APPROPRIATION FOR CONTINGENCY	-	-	225,832	224,740
TRUST - CAPIT GRANT EXPENDITURES	<u>120,112</u>	<u>115,584</u>	<u>354,832</u>	<u>359,740</u>
TRUST - CAPIT GRANT REV - EXPEND	<u>9,167</u>	<u>(1,225)</u>	<u>(225,000)</u>	<u>(225,000)</u>
TRUST - CAPIT AVAILABLE FINANCING SOURCES	372,709	366,958	354,832	359,740
TRUST - CAPIT FINANCING USES	<u>120,112</u>	<u>115,584</u>	<u>354,832</u>	<u>359,740</u>
TRUST - CAPIT ENDING FUND BALANCE	<u>252,597</u>	<u>251,374</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, \$16,000 is appropriated for training/travel; and the remaining available fund balance of \$18,849 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
13770 491100 F/B UNRES UNDES	16,027	20,628	25,598	30,248
ST ADMN REV BEGINNING FUND BALANCE	<u>16,027</u>	<u>20,628</u>	<u>25,598</u>	<u>30,248</u>
Revenue				
13770 640101 INTEREST ON CASH	-	39	-	-
13770 654522 ST-BSARF FEES	4,601	6,856	4,601	4,601
ST ADMN REV FUND REVENUE	<u>4,601</u>	<u>6,895</u>	<u>4,601</u>	<u>4,601</u>
Expense				
13770 721206 REFUND/OVERCHARGES	-	-	-	-
13770 722000 TRANSPORTATION/TRAVEL	-	-	14,000	16,000
13770 750100 OP TRANS OUT - GENERAL FUND	-	-	-	-
13770 780100 APPROPRIATION FOR CONTINGENCY	-	-	16,199	18,849
ST ADMN REV FUND EXPENDITURES	<u>-</u>	<u>-</u>	<u>30,199</u>	<u>34,849</u>
ST ADMN REV FUND REV - EXPEND	<u>4,601</u>	<u>6,895</u>	<u>(25,598)</u>	<u>(30,248)</u>
ST ADMN REV AVAILABLE FINANCING SOURCES	20,628	27,523	30,199	34,849
ST ADMN REV FINANCING USES	<u>-</u>	<u>-</u>	<u>30,199</u>	<u>34,849</u>
ST ADMN REV ENDING FUND BALANCE	<u>20,628</u>	<u>27,523</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, the entire available fund balance of \$1,851 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
13800 491100 F/B UNRES UNDES	375,318	101,592	1,765	1,836
BUILDING PROGRAM BEGINNING FUND BALANCE	<u>375,318</u>	<u>101,592</u>	<u>1,765</u>	<u>1,836</u>
Revenue				
13800 640101 INTEREST ON CASH	1,274	344	-	15
13800 680102 SALE OF BLDG/IMPROVE	-	-	-	-
13800 680200 OPERATING TRANSFERS IN	-	-	-	-
BUILDING FUND REVENUE	<u>1,274</u>	<u>344</u>	<u>-</u>	<u>15</u>
Expense				
13800 750100 OP TRANS OUT - GEN FUND	-	10,115	-	-
13800 750121 OP TRANS OUT - CAP PROJECT	300,000	90,000	-	-
13800 780100 APPROPRIATION FOR CONTINGENCY	-	-	1,765	1,851
BUILDING FUND EXPENDITURES	<u>300,000</u>	<u>100,115</u>	<u>1,765</u>	<u>1,851</u>
BUILDING FUND REV - EXPEND	<u>(298,726)</u>	<u>(99,771)</u>	<u>(1,765)</u>	<u>(1,836)</u>
BUILDING PROGRAM AVAILABLE FINANCING SOURCES	376,592	101,936	1,765	1,851
BUILDING PROGRAM FINANCING USES	<u>300,000</u>	<u>100,115</u>	<u>1,765</u>	<u>1,851</u>
BUILDING PROGRAM ENDING FUND BALANCE	<u>76,592</u>	<u>1,821</u>	<u>-</u>	<u>-</u>
BUILDING PROGRAM ADJUSTED ENDING FUND BALANCE	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 06/30/2018

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 2017-18, the entire available fund balance of \$2,098 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
13850 491100 F/B UNRES UNDES	1,330	2,066	2,073	2,088
HCD RLF PUBLIC FACILITIES BEGINNING FUND BALANCE	<u>1,330</u>	<u>2,066</u>	<u>2,073</u>	<u>2,088</u>
Revenue				
13850 640101 INTEREST ON CASH	13	12	10	10
13850 680500 LOAN REPAYED	723	-	-	-
	<u>736</u>	<u>12</u>	<u>10</u>	<u>10</u>
Expense				
13850 701000 TRUST EXPENDITURES	-	-	-	-
13850 780100 APPROPRIATION FOR CONTINGENCY	-	-	2,083	2,098
HCD RLF PUB FAC EXPENDITURES	-	-	2,083	2,098
HCD RLF PUB FAC REV - EXPEND	<u>736</u>	<u>12</u>	<u>(2,073)</u>	<u>(2,088)</u>
HCD RLF PUBLIC FACILITIES AVAILABLE FINANCING SOURCES	2,066	2,078	2,083	2,098
HCD RLF P\UBLIC FACILITIES FINANCING USES	-	-	2,083	2,098
HCD RLF PUBLIC FACILITIES ENDING FUND BALANCE	<u>2,066</u>	<u>2,078</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, \$324,744 is appropriated for housing rehabilitation costs, and the remaining available fund balance of \$51,200 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
13860 491100 F/B UNRES UNDES	165,440	188,806	265,782	324,744
HCD RLF REHAB BEGINNING FUND BALANCE	<u>165,440</u>	<u>188,806</u>	<u>265,782</u>	<u>324,744</u>
Revenue				
13860 640101 INTEREST ON CASH	1,246	1,554	800	1,200
13860 680500 LOAN REPAID	22,120	116,067	50,000	50,000
HCD RLF REHAB REVENUE	<u>23,366</u>	<u>117,621</u>	<u>50,800</u>	<u>51,200</u>
Expense				
13860 701000 TRUST EXPENDITURES	-	-	-	324,744
13860 780100 APPROPRIATION FOR CONTINGENCY	-	-	316,582	51,200
HCD RLF REHAB EXPENDITURES	<u>-</u>	<u>-</u>	<u>316,582</u>	<u>375,944</u>
HCD RLF REHAB REV - EXPEND	<u>23,366</u>	<u>117,621</u>	<u>(265,782)</u>	<u>(324,744)</u>
HCD RLF REHAB AVAILABLE FINANCING SOURCES	188,806	306,427	316,582	375,944
HCD RLF REHAB FINANCING USES	<u>-</u>	<u>-</u>	<u>316,582</u>	<u>375,944</u>
HCD RLF REHAB ENDING FUND BALANCE	<u>188,806</u>	<u>306,427</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 2017-18, the entire available fund balance of \$150,699 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
491100 F/B UNRES UNDES	50,805	51,146	51,299	150,399
RLF-HOMEBUYER ASSIST BEGINNING FUND BALANCE	<u>50,805</u>	<u>51,146</u>	<u>51,299</u>	<u>150,399</u>
Revenue				
640101 INTEREST ON CASH	341	300	300	300
680500 LOAN REPAID	-	-	-	-
RLF HOMEBUYER ASSIST REVENUE	<u>341</u>	<u>300</u>	<u>300</u>	<u>300</u>
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	51,599	150,699
RLF HOMEBUYER ASSIST EXPENDITURES	-	-	51,599	150,699
RLF HOMEBUYER ASSIST REV - EXPEND	<u>341</u>	<u>300</u>	<u>(51,299)</u>	<u>(150,399)</u>
RLF-HOMEBUYER ASSIST AVAILABLE FINANCING SOURCES	51,146	51,446	51,599	150,699
RLF-HOMEBUYER ASSIST FINANCING USES	<u>-</u>	<u>-</u>	<u>51,599</u>	<u>150,699</u>
RLF-HOMEBUYER ASSIST ENDING FUND BALANCE	<u>51,146</u>	<u>51,446</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18 fiscal year.

	<u>ACTUAL 2014-15</u>	<u>ACTUAL 2015-16</u>	<u>BOARD APPROVED 2016-17</u>	<u>PROPOSED BUDGET 2017-18</u>
Fund Balance				
14100 461100 F/B RES ENCUMBERANCES	765	-	-	-
14100 491100 F/B UNRES UNDES	89,834	101,761	111,300	105,426
	<u>90,599</u>	<u>101,761</u>	<u>111,300</u>	<u>105,426</u>
USED OIL GRANT BEGINNING FUND BALANCE				
Revenue				
14100 640101 INTEREST ON CASH	616	634	300	600
14100 654037 ST - USED OIL GRANT	25,652	25,715	25,715	25,784
	<u>26,268</u>	<u>26,349</u>	<u>26,015</u>	<u>26,384</u>
USED OIL GRANT REVENUE				
Expense				
14100 721400 PROFESSIONAL & SPECIALIZED SERVICES	4,000	-	50,000	50,000
14100 721500 PUBS AND LEGAL NOTICES	10,764	1,737	10,000	10,000
14100 721962 SPECIAL DEPARTMENTAL EXPENSE - USED OIL GRANTS	341	20,243	50,000	50,000
14100 780100 APPROPRIATION FOR CONTINGENCY	-	-	27,315	21,810
	<u>15,105</u>	<u>21,980</u>	<u>137,315</u>	<u>131,810</u>
USED OIL GRANT EXPENDITURES				
USED OIL GRANT REV - EXPEND	<u>11,163</u>	<u>4,369</u>	<u>(111,300)</u>	<u>(105,426)</u>
USED OIL GRANT AVAILABLE FINANCING SOURCES	116,867	128,110	137,315	131,810
USED OIL GRANT FINANCING USES	<u>15,105</u>	<u>21,980</u>	<u>137,315</u>	<u>131,810</u>
USED OIL GRANT ENDING FUND BALANCE	<u>101,762</u>	<u>106,130</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18 fiscal year.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
14110 461100 F/B RES ENCUMBERANCES	-	9,088	-	-
14110 491100 F/B UNRES UNDES	118,093	84,674	104,125	123,295
	<u>118,093</u>	<u>93,762</u>	<u>104,125</u>	<u>123,295</u>
RECYCLING GRANT BEGINNING FUND BALANCE	<u>118,093</u>	<u>93,762</u>	<u>104,125</u>	<u>123,295</u>
Revenue				
14110 654504 STATE - CONSERVATION RECYCLING	-	19,451	19,460	19,170
	<u>-</u>	<u>19,451</u>	<u>19,460</u>	<u>19,170</u>
RECYCLING GRANT REVENUE	<u>-</u>	<u>19,451</u>	<u>19,460</u>	<u>19,170</u>
Expense				
14110 721400 PROFESSIONAL & SPECIALIZED SERVICES	4,094	2,900	55,093	50,000
14110 721500 PUBS AND LEGAL NOTICES	20,237	-	10,000	10,000
14110 721900 SPECIAL DEPT EXP	-	-	3,000	3,000
14110 721947 SPECIAL DEPARTMENTAL EXPENSE - RECYCLING	-	-	50,000	50,000
14110 721962 SDE-USED OIL GRANTS	-	-	-	-
14110 780100 APPROPRIATION FOR CONTINGENCY	-	-	5,492	29,465
	<u>24,331</u>	<u>2,900</u>	<u>123,585</u>	<u>142,465</u>
RECYCLING GRANT EXPENDITURES	<u>24,331</u>	<u>2,900</u>	<u>123,585</u>	<u>142,465</u>
	<u>(24,331)</u>	<u>16,551</u>	<u>(104,125)</u>	<u>(123,295)</u>
RECYCLING GRANT REV - EXPEND	<u>(24,331)</u>	<u>16,551</u>	<u>(104,125)</u>	<u>(123,295)</u>
	118,093	113,213	123,585	142,465
RECYCLING GRANT AVAILABLE FINANCING SOURCES	118,093	113,213	123,585	142,465
	<u>24,331</u>	<u>2,900</u>	<u>123,585</u>	<u>142,465</u>
RECYCLING GRANT FINANCING USES	<u>24,331</u>	<u>2,900</u>	<u>123,585</u>	<u>142,465</u>
	<u>93,762</u>	<u>110,313</u>	<u>-</u>	<u>-</u>
RECYCLING GRANT ENDING FUND BALANCE	<u>93,762</u>	<u>110,313</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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, it was intended to close out this fund; however it was not budgeted to do so. For 2017-18 the entire fund balance is appropriated as Operating Transfers Out - General Fund to close out this fund.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
14200 491100 F/B UNRES UNDES	4,023	4,064	-	3,560
CHUKCHANSI SETTLEMENT BEGINNING FUND BALANCE	4,023	4,064	-	3,560
Revenue				
14200 640101 INTEREST ON CASH	41	24		20
CHUKCHANSI SETTLEMENT REVENUE	41	24	-	20
Expense				
14200 750100 OPERATING TRANSFER OUT	-	556		3,580
14200 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
CHUKCHANSI SETTLEMENT EXPENDITURES	-	556	-	3,580
CHUKCHANSI SETTLEMENT REV - EXPEND	41	(532)	-	(3,560)
CHUKCHANSI SETTLEMENT				
CHUKCHANSI SETTLEMENT AVAILABLE FINANCING SOURCES	4,064	4,088	-	3,580
CHUKCHANSI SETTLEMENT FINANCING USES	-	556	-	3,580
SETTLEMENT ENDING FUND BALANCE	4,064	3,532	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, \$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 \$307,846 is appropriated for contingency.

		ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance					
14300	491100 F/B UNRES UNDES	43,981	88,480	155,000	226,146
	DEV FEE -GENERAL GOVT BEGINNING FUND BALANCE	<u>43,981</u>	<u>88,480</u>	<u>155,000</u>	<u>226,146</u>
Revenue					
14300	640101 INTEREST ON CASH	452	669	500	1,200
14300	662901 DEV FEE-COUNTY	44,047	54,492	32,000	81,000
	DEV IMPACT FEE GEN GOVT REVENUE	<u>44,499</u>	<u>55,161</u>	<u>32,500</u>	<u>82,200</u>
Expense					
14300	721403 ACCTG AUDIT SVC	-	-	500	500
14300	750000 OPERATING TRANSFERS OUT	-	-	-	-
14300	750100 OP TRANS OUT - GEN FD	-	-	-	-
14300	780100 APPROPRIATION FOR CONTINGENCY	-	-	187,000	307,846
	DEV FEE-GEN GOVT EXPENDITURES	<u>-</u>	<u>-</u>	<u>187,500</u>	<u>308,346</u>
	DEV FEE-GEN GOVT REV - EXPEND	<u>44,499</u>	<u>55,161</u>	<u>(155,000)</u>	<u>(226,146)</u>
	DEV FEE-GENERAL GOVT AVAILABLE FINANCING SOURCES	88,480	143,641	187,500	308,346
	DEV FEE-GENERAL GOVT FINANCING USES	<u>-</u>	<u>-</u>	<u>187,500</u>	<u>308,346</u>
	DEV FEE-GENERAL GOVT ENDING FUND BALANCE	<u>88,480</u>	<u>143,641</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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. In FY 2016-17, \$119,651 was utilized for costs associated with the Morgue Project. For 2016-17, \$200,000 is recommended appropriated to partially fund costs to upgrade the Jail security systems and \$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 \$75,702 is appropriated for contingency.

	<u>ACTUAL 2014-15</u>	<u>ACTUAL 2015-16</u>	<u>BOARD APPROVED 2016-17</u>	<u>PROPOSED BUDGET 2017-18</u>
Fund Balance				
14310 491100 F/B UNRES UNDES	477,166	217,404	252,150	209,702
IMPACT FEE-PUBLIC PRO BEGINNING FUND BALANCE	<u>477,166</u>	<u>217,404</u>	<u>252,150</u>	<u>209,702</u>
Revenue				
14310 640101 INTEREST ON CASH	2,154	1,396	1,000	1,500
14310 662901 DEV FEE-COUNTY PUBLIC PROTECT	56,840	43,624	35,000	65,000
IMPACT FEE-PUBLIC PROTECT REVENUE	<u>58,994</u>	<u>45,020</u>	<u>36,000</u>	<u>66,500</u>
Expense				
14310 721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14310 750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	-	-	-
14310 750121 OPERATING TRANSFERS OUT - CAP PROJ	318,756	-	-	200,000
14310 780100 APPROPRIATION FOR CONTINGENCY	-	-	287,650	75,702
IMPACT FEE-PUBLIC PROTECT EXPENDITURES	<u>318,756</u>	<u>-</u>	<u>288,150</u>	<u>276,202</u>
IMPACT FEE-PUBLIC PROTECT REV - EXPEND	<u>(259,762)</u>	<u>45,020</u>	<u>(252,150)</u>	<u>(209,702)</u>
IMPACT FEE-CNTY PUBLIC PRO AVAILABLE FINANCING SOURCES	536,160	262,424	288,150	276,202
IMPACT FEE-CNTY PUBLIC PRO FINANCING USES	<u>318,756</u>	<u>-</u>	<u>288,150</u>	<u>276,202</u>
IMPACT FEE-CNTY PUBLIC PRO ENDING FUND BALANCE	<u>217,404</u>	<u>262,424</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, \$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 \$88,625 is appropriated for contingency.

		ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance					
14320	491100 F/B UNRES UNDES	5,120	18,264	33,310	62,825
	IMPACT FEE-LIBRARY BEGINNING FUND BALANCE	<u>5,120</u>	<u>18,264</u>	<u>33,310</u>	<u>62,825</u>
Revenue					
14320	640101 INTEREST ON CASH	69	156	75	300
14320	662901 DEV FEE-COUNTY	13,075	17,796	11,000	26,000
	IMPACT FEE-LIBRARY REVENUE	<u>13,144</u>	<u>17,952</u>	<u>11,075</u>	<u>26,300</u>
Expense					
14320	721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14320	750121 OPERATING TRANSFERS OUT - CAPITAL PROJECT	-	-	-	-
14320	780100 APPROPRIATION FOR CONTINGENCY	-	-	43,885	88,625
	IMPACT FEE-LIBRARY EXPENDITURES	<u>-</u>	<u>-</u>	<u>44,385</u>	<u>89,125</u>
	IMPACT FEE-LIBRARY REV - EXPEND	<u>13,144</u>	<u>17,952</u>	<u>(33,310)</u>	<u>(62,825)</u>
	IMPACT FEE-LIBRARY AVAILABLE FINANCING SOURCES	18,264	36,216	44,385	89,125
	IMPACT FEE-LIBRARY FINANCING USES	<u>-</u>	<u>-</u>	<u>44,385</u>	<u>89,125</u>
	IMPACT FEE-LIBRARY ENDING FUND BALANCE	<u>18,264</u>	<u>36,216</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
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1433 DEVELOPMENT IMPACT FEE PARKS

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. In 2015-16, \$25,000 was transferred to Park Recreation and Open Space budget for preliminary studies, appraisals and grant administration costs. In 2016-17, \$31,147 was transferred to Park Recreation and Open Space budget for preliminary studies and grant administration costs, and \$20,060 was refunded to Self Help Enterprises as credit for construction of Parksdale park as approved on May 17, 2016. For 2017-18, \$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 \$78,604 is appropriated for contingency.

		ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance					
14330	491100 F/B UNRES UNDES	60,048	77,770	71,356	49,704
	IMPACT FEE PARKS BEGINNING FUND BALANCE	<u>60,048</u>	<u>77,770</u>	<u>71,356</u>	<u>49,704</u>
Revenue					
14330	640101 INTEREST ON CASH	449	520	350	400
14330	662901 DEV FEE-COUNTY	17,273	23,554	16,000	29,000
	IMPACT FEE-PARKS REVENUE	<u>17,722</u>	<u>24,074</u>	<u>16,350</u>	<u>29,400</u>
Expense					
14330	721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14330	750000 OPERATING TRANSFERS OUT	-	-	36,000	-
14330	750121 OPERATING TRANSFERS OUT - CAPITAL PROJECT	-	25,000	-	-
14330	780100 APPROPRIATION FOR CONTINGENCY	-	-	51,206	78,604
	IMPACT FEE-PARKS EXPENDITURES	<u>-</u>	<u>25,000</u>	<u>87,706</u>	<u>79,104</u>
	IMPACT FEE-PARKS REV - EXPEND	<u>17,722</u>	<u>(926)</u>	<u>(71,356)</u>	<u>(49,704)</u>
	IMPACT FEE-PARKS AVAILABLE FINANCING SOURCES	77,770	101,844	87,706	79,104
	IMPACT FEE-PARKS FINANCING USES	<u>-</u>	<u>25,000</u>	<u>87,706</u>	<u>79,104</u>
	IMPACT FEE-PARKS ENDING FUND BALANCE	<u>77,770</u>	<u>76,844</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
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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 2017-18, \$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 \$57,853 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
14340 491100 F/B UNRES UNDES	29,101	34,796	39,860	49,355
DEV FEE-SHRF PTRL/INV BEGINNING FUND BALANCE	29,101	34,796	39,860	49,355
Revenue				
14340 640101 INTEREST ON CASH	210	220	175	298
14340 662601 P&R - SVC TO GOV'T	48	-	-	-
14340 662901 DEV FEE-COUNTY	5,437	5,813	4,000	8,700
DEV FEE-SHRF PTRL/INV REVENUE	5,695	6,033	4,175	8,998
Expense				
14340 721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14340 750100 OP TRANS OUT-GEN FD	-	-	-	-
14340 780100 APPROPRIATION FOR CONTINGENCY	-	-	43,535	57,853
DEV FEE-SHRF PTRL/INV EXPENDITURES	-	-	44,035	58,353
DEV FEE-SHRF PTRL/INV REV - EXPEND	5,695	6,033	(39,860)	(49,355)
DEV FEE-SHRF PTRL/INV AVAILABLE FINANCING SOURCES	34,796	40,829	44,035	58,353
DEV FEE-SHRF PTRL/INV FINANCING USES	-	-	44,035	58,353
DEV FEE-SHRF PTRL/INV ENDING FUND BALANCE	34,796	40,829	-	-

COUNTY OF MADERA
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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 2017-18, \$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 \$156,635 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
14350 491100 F/B UNRES UNDES	16,262	44,131	68,367	116,535
IMPACT FEE-FIRE BEGINNING FUND BALANCE	<u>16,262</u>	<u>44,131</u>	<u>68,367</u>	<u>116,535</u>
Revenue				
14350 640101 INTEREST ON CASH	204	338	200	600
14350 662901 DEV FEE-COUNTY	27,664	28,850	25,000	40,000
IMPACT FEE-FIRE REVENUE	<u>27,868</u>	<u>29,188</u>	<u>25,200</u>	<u>40,600</u>
Expense				
14350 721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14350 730308 CASH FLOW PAYBACK	-	-	-	-
14350 750000 OPERATING TRANSFERS OUT	-	-	-	-
14350 780100 APPROPRIATION FOR CONTINGENCY	-	-	93,067	156,635
IMPACT FEE-FIRE EXPENDITURES	<u>-</u>	<u>-</u>	<u>93,567</u>	<u>157,135</u>
IMPACT FEE-FIRE REV - EXPEND	<u>27,868</u>	<u>29,188</u>	<u>(68,367)</u>	<u>(116,535)</u>
IMPACT FEE-FIRE AVAILABLE FINANCING SOURCES	44,130	73,319	93,567	157,135
IMPACT FEE-FIRE FINANCING USES	<u>-</u>	<u>-</u>	<u>93,567</u>	<u>157,135</u>
IMPACT FEE-FIRE ENDING FUND BALANCE	<u>44,130</u>	<u>73,319</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18. The entire available fund balance of \$13,031 is appropriated for contingency.

		ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance					
14540	491100 F/B UNRES UNDES	13,031	13,031	13,031	13,031
	EROSION CONTROL BEGINNING FUND BALANCE	<u>13,031</u>	<u>13,031</u>	<u>13,031</u>	<u>13,031</u>
Revenue					
14540	640101 INTEREST ON CASH	-	-	-	-
	EROSION CONTROL REVENUE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense					
14540	721403 ACCOUNTING/AUDIT SVC	-	-	-	-
14540	780100 APPROPRIATION FOR CONTINGENCY	-	-	13,031	13,031
	EROSION CONTROL EXPENDITURES	<u>-</u>	<u>-</u>	<u>13,031</u>	<u>13,031</u>
	EROSION CONTROL REV - EXPEND	<u>-</u>	<u>-</u>	<u>(13,031)</u>	<u>(13,031)</u>
	EROSION CONTROL AVAILABLE FINANCING SOURCES	13,031	13,031	13,031	13,031
	EROSION CONTROL FINANCING USES	<u>-</u>	<u>-</u>	<u>13,031</u>	<u>13,031</u>
	EROSION CONTROL ENDING FUND BALANCE	<u>13,031</u>	<u>13,031</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
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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; however, only \$20,000 was transferred as part of the loan repayment. In 2015-16, \$19,372 was credited back to the fund as overpayment on the loan. In 2016-17, the entire fund balance was transferred to the General Fund for Parks and Grounds improvements as per TOA #16-101/RUR #16-103.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
14950 491100 F/B UNRES UNDES	35,127	26,059	-	-
RDA BEGINNING FUND BALANCE	<u>35,127</u>	<u>26,059</u>	<u>-</u>	<u>-</u>
Revenue				
14950 640101 INTEREST ON CASH	272	167	-	-
14950 654083 ST CLEAN UP-NO FORK MILL	10,660	-	-	-
RDA REVENUE	<u>10,932</u>	<u>167</u>	<u>-</u>	<u>-</u>
Expense				
14950 721400 PROF & SPEC SVC	-	-	-	-
14950 721900 SPECIAL DEPT EXP	-	-	-	-
14950 730320 LOAN REPAY GEN FD	20,000	(19,372)	-	-
14950 750100 OP TRANS OUT - GEN FD	-	-	-	-
14950 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
RDA EXPENDITURES	<u>20,000</u>	<u>(19,372)</u>	<u>-</u>	<u>-</u>
RDA REV - EXPEND	<u>(9,068)</u>	<u>19,539</u>	<u>-</u>	<u>-</u>
RDA AVAILABLE FINANCING SOURCES	46,059	26,226	-	-
RDA FINANCING USES	<u>20,000</u>	<u>(19,372)</u>	<u>-</u>	<u>-</u>
RDA ENDING FUND BALANCE	<u>26,059</u>	<u>45,598</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18 is included herein.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
48900 491100 F/B UNRES UNDES	33,196	39,490	30,000	30,000
CASCADEL WOODS BEGINNING FUND BALANCE	33,196	39,490	30,000	30,000
Revenue				
48900 640101 INTEREST ON CASH	243	253	70	200
48900 640103 INTEREST ON PROPERTY TAX COLL	7	3	-	-
48900 640302 BLDG/IMPROVEMENT RENTALS	80	-	-	-
48900 640303 OTHER RENTS/CONCESSIONS	-	40	-	-
48900 660204 SP ASMT - PARKS/LAND	15,000	15,050	14,700	14,450
48900 660210 SP ASMT - DELINQUENT ASMT	111	662	230	500
CASCADEL WOODS REVENUE	15,441	16,008	15,000	15,150
Expense				
48900 720300 COMMUNICATION SVCS	986	1,036	1,100	1,100
48900 720501 JANITORIAL	-	-	-	-
48900 720601 GENERAL INSURANCE	-	-	-	-
48900 720900 MTCE - BLDGS & IMPROVE	768	1,190	3,850	3,850
48900 720906 MTCE - ROADS	1,411	-	-	-
48900 720912 MTCE - PARKS	820	600	2,600	2,600
48900 721300 OFFICE EXPENSE	-	-	-	-
48900 721302 POSTAGE	-	-	750	750
48900 721306 EQPT < FA LIMIT	1,620	-	1,400	1,400
48900 721400 PROF & SPEC SVC	675	2,955	-	-
48900 721403 AUDIT/ACCTG SVCS	-	-	1,340	500
48900 721461 P&S - ENGINEERING SERVICES	-	-	-	-

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
48900 721602 RENT/LSE OTHER EQPT	610	-	-	-
48900 721800 SMALL TOOLS/INSTRUMENTS	-	-	-	-
48900 721900 SPECIAL DEPT EXP	-	-	-	-
48900 722005 REIMB EMPLOYEE CARS	-	-	-	-
48900 722101 GAS & ELECTRICITY	1,017	771	1,360	1,360
48900 722102 SWR & WTR CHARGES	1,240	905	1,360	1,360
48900 740200 BLDGS & IMPROVE	-	-	-	-
48900 780100 APPROPRIATION FOR CONTINGENCY	-	-	31,240	32,230
	<u>9,147</u>	<u>7,457</u>	<u>45,000</u>	<u>45,150</u>
CASCADEL WOODS EXPENDITURES				
	<u>9,147</u>	<u>7,457</u>	<u>45,000</u>	<u>45,150</u>
CASCADEL WOODS REV - EXPEND	<u>6,294</u>	<u>8,551</u>	<u>(30,000)</u>	<u>(30,000)</u>
CASCADEL WOODS AVAILABLE FINANCING SOURCES	48,637	55,498	45,000	45,150
CASCADEL WOODS FINANCING USES	<u>9,147</u>	<u>7,457</u>	<u>45,000</u>	<u>45,150</u>
CASCADEL WOODS ENDING FUND BALANCE	<u>39,490</u>	<u>48,041</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, appropriates \$205,000 transfers to the General Fund, and provides for a \$166,620 appropriation for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
51000 491100 F/B UNRES UNDES	129,634	157,473	176,025	155,000
TABLE MNT ZONE B BEGINNING FUND BALANCE	<u>129,634</u>	<u>157,473</u>	<u>176,025</u>	<u>155,000</u>
Revenue				
51000 640101 INTEREST ON CASH	1,454	1,141	700	1,180
51000 660201 SP ASMT - RDS	21,000	21,000	21,000	21,000
51000 660203 SP ASMT - LIGHTS	2,440	2,440	2,440	2,440
51000 660221 SPEC ASMNT-FIRE SERVICES	200,194	203,925	180,000	205,000
51000 662723 SERVICES TO OTHER AGENCIES	-	-	-	-
TABLE MNT ZONE B REVENUE	<u>225,088</u>	<u>228,506</u>	<u>204,140</u>	<u>229,620</u>
Expense				
51000 720906 MTCE - ROADS	-	7,307	10,000	10,000
51000 720909 MTCE - ST LIGHTS	2,250	4,935	3,000	3,000
51000 750100 OP TRANS OUT - GEN FD	195,000	195,000	195,000	205,000
51000 780100 APPROPRIATION FOR CONTINGENCY	-	-	172,165	166,620
TABLE MNT ZONE B EXPENDITURES	<u>197,250</u>	<u>207,242</u>	<u>380,165</u>	<u>384,620</u>
TABLE MNT ZONE B REV - EXPEND	<u>27,838</u>	<u>21,264</u>	<u>(176,025)</u>	<u>(155,000)</u>
TABLE MNT ZONE B AVAILABLE FINANCING SOURCES	354,722	385,979	380,165	384,620
TABLE MNT ZONE B FINANCING USES	<u>197,250</u>	<u>207,242</u>	<u>380,165</u>	<u>384,620</u>
TABLE MNT ZONE B ENDING FUND BALANCE	<u>157,472</u>	<u>178,737</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
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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 2017-18 fiscal year. The budget presented herein provides for administrative costs and \$20,030 appropriation for refunds.

		ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance					
54100	482100 F/B UNRES DES BOND RES	8,416	8,416		
54100	491100 F/B UNRES UNDES	12,256	12,395	20,925	21,072
CFD 93-1 RIO MESA BEGINNING FUND BALANCE		<u>20,672</u>	<u>20,811</u>	<u>20,925</u>	<u>21,072</u>
Revenue					
54100	640101 INTEREST ON CASH	138	122	100	138
54100	640103 INTEREST ON PROPERTY TAX	-	-	-	-
54100	660210 SP ASMT-DELINQUENT ASMT	-	-	-	-
CFD 93-1 RIO MESA REVENUE		<u>138</u>	<u>122</u>	<u>100</u>	<u>138</u>
Expense					
54100	721206 REFUND/OVERCHARGES	-	-	19,845	20,030
54100	721400 PROF & SPEC SVC	-	-	-	-
54100	721403 AUDIT/ACCTG SVCS	-	-	1,180	1,180
54100	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
CFD 93-1 RIO MESA EXPENDITURES		<u>-</u>	<u>-</u>	<u>21,025</u>	<u>21,210</u>
CFD 93-1 RIO MESA REV - EXPEND		<u>138</u>	<u>122</u>	<u>(20,925)</u>	<u>(21,072)</u>
CFD 93-1 RIO MESA AVAILABLE FINANCING SOURCES		20,810	20,933	21,025	21,210
CFD 93-1 RIO MESA FINANCING USES		-	-	21,025	21,210
CFD 93-1 RIO MESA ENDING FUND BALANCE		<u>20,810</u>	<u>20,933</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18 appropriations provide for refunds to property owners and County administrative costs.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
54200 482100 F/B UNRES DES BOND RES	41,817	41,817		
54200 491100 F/B UNRES UNDES	41,464	42,024	84,300	84,391
CFD 94-1 COMMUNITY COLLEGE BEGINNING FUND BALANCE	83,281	83,841	84,300	84,391
Revenue				
54200 640101 INTEREST ON CASH	559	492	400	550
54200 640103 INTEREST ON PROPERTY TAX	-	-	-	-
54200 660210 SP ASMT - DELINQUENT ASMT	-	-	-	-
CFD 94-1 COMMUNITY COLLEGE REVENUE	559	492	400	550
Expense				
54200 721206 REFUND/OVERCHARGES	-	-	82,700	84,441
54200 721400 PROF & SPEC SVC	-	-	-	-
54200 721403 AUDIT/ACCTG SVCS	-	-	2,000	500
54200 730200 BOND REDEMPTIONS	-	-	-	-
54200 730400 INTEREST ON BONDS	-	-	-	-
54200 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
CFD 94-1 COMMUNITY COLLEGE EXPENDITURES	-	-	84,700	84,941
CFD 94-1 COMMUNITY COLLEGE REV - EXPEND	559	492	(84,300)	(84,391)
CFD 94-1 COMMUNITY COLLEGE AVAILABLE FINANCING SRCES	83,840	84,333	84,700	84,941
CFD 94-1 COMMUNITY COLLEGE FINANCING USES	-	-	84,700	84,941
CFD 94-1 COMMUNITY COLLEGE ENDING FUND BALANCE	83,840	84,333	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18 budget provides for appropriations to cover Treasurer-Tax Collector expenses of administering the funds and a \$600,000 contribution to other agencies.

	<u>ACTUAL 2014-15</u>	<u>ACTUAL 2015-16</u>	<u>BOARD APPROVED 2016-17</u>	<u>PROPOSED BUDGET 2017-18</u>
Fund Balance				
54210 491100 F/B UNRES UNDES	(2,502)	(62,234)	1,000	50,000
IMPRV DISTRICT BEGINNING FUND BALANCE	<u>(2,502)</u>	<u>(62,234)</u>	<u>1,000</u>	<u>50,000</u>
Revenue				
54210 640101 INTEREST ON CASH	-	-	-	-
54210 660231 SPEC ASSESSMT - BUS IMPRV DST	475,973	640,931	500,000	550,000
IMPRV DISTRICT REVENUE	<u>475,973</u>	<u>640,931</u>	<u>500,000</u>	<u>550,000</u>
Expense				
54210 701000 TRUST EXPENDITURES	-	-	-	-
54210 721400 PROFESSIONAL & SPECIALIZED SERVICES	-	-	-	-
54210 731305 CONTRIBUTIONS/OTHER AGENCIES	535,705	571,472	501,000	600,000
54210 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
IMPRV DISTRICT EXPENDITURES	<u>535,705</u>	<u>571,472</u>	<u>501,000</u>	<u>600,000</u>
IMPRV DISTRICT REV - EXPEND	<u>(59,732)</u>	<u>69,459</u>	<u>(1,000)</u>	<u>(50,000)</u>
IMPRV DISTRICT AVAILABLE FINANCING SOURCES	473,471	578,697	501,000	600,000
IMPRV DISTRICT FINANCING USES	<u>535,705</u>	<u>571,472</u>	<u>501,000</u>	<u>600,000</u>
IMPRV DISTRICT ENDING FUND BALANCE	<u>(62,234)</u>	<u>7,225</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
55010 491100 F/B UNRES UNDES	8,497	8,497	-	-
BEGINNING FUND BALANCE	<u>8,497</u>	<u>8,497</u>	<u>-</u>	<u>-</u>
Revenue				
55010 657124 FED-USDA GWSS APHIS	8,028	31,876	200,000	200,000
AG COMM TRUST REVENUE	<u>8,028</u>	<u>31,876</u>	<u>200,000</u>	<u>200,000</u>
Expense				
55010 721400 PROFESSIONAL & SPECIALIZED SERVICES	8,028	31,876	200,000	200,000
55010 750100 APPROPRIATIONS FOR CONTINGENCY	-	-	-	-
EXPENDITURES	<u>8,028</u>	<u>31,876</u>	<u>200,000</u>	<u>200,000</u>
AG COMM TRUST REV - EXPEND	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
AVAILABLE FINANCING SOURCES	16,525	40,373	200,000	200,000
FINANCING USES	<u>8,028</u>	<u>31,876</u>	<u>200,000</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 06/30/2018

5725 COUNTY DNA ID FUND DOC

The County collects fees under Prop 69 to defray costs of DNA testing. For fiscal year 2017-18, \$100,000 is appropriated for Transfer to the General Fund. The remaining available fund balance of \$388,865 is appropriated for contingency.

		ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance					
57250	491100 F/B UNRES UNDES	478,433	533,953	483,252	435,865
	BEGINNING FUND BALANCE	<u>478,433</u>	<u>533,953</u>	<u>483,252</u>	<u>435,865</u>
Revenue					
57250	630101 CO SHARE STATE FINES	(5)	5,577	-	-
57250	630405 PROP 69 DNA TEST	52,147	45,061	50,000	50,000
57250	640101 INTEREST ON CASH	3,378	3,293	2,000	3,000
	DNA ID FUND-DOC REVENUE	<u>55,520</u>	<u>53,931</u>	<u>52,000</u>	<u>53,000</u>
Expense					
57250	750100 OP TRANS OUT - GEN FD	-	100,000	100,000	100,000
57250	780100 APPROPRIATION FOR CONTINGENCY	-	-	435,252	388,865
	DNA ID FUND-DOC EXPENDITURES	<u>-</u>	<u>100,000</u>	<u>535,252</u>	<u>488,865</u>
	DNA ID FUND-DOC REV - EXPEND	<u>55,520</u>	<u>(46,069)</u>	<u>(483,252)</u>	<u>(435,865)</u>
	AVAILABLE FINANCING SOURCES	533,953	587,884	535,252	488,865
	FINANCING USES	<u>-</u>	<u>100,000</u>	<u>535,252</u>	<u>488,865</u>
	ENDING FUND BALANCE	<u>533,953</u>	<u>487,884</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance					
59450	491100 F/B UNRES UNDES	156,060	-	-	-
	HEALTH BI/PREPAREDNESS FUND BALANCE	<u>156,060</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue					
59450	640101 INTEREST ON CASH	1,414	-	-	-
59450	657090 FED - HEALTH - BIOPREPAREDNESS	92,513	-	-	-
	HEALTH BI/PREPAREDNESS REVENUE	<u>93,927</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense					
59450	750100 OPERATING TRANSFER OUT	249,987	-	-	-
59450	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	HEALTH BI/PREPAREDNESS EXPENDITURES	<u>249,987</u>	<u>-</u>	<u>-</u>	<u>-</u>
	HEALTH BI/PREPAREDNESS REV - EXPEND	<u>(156,060)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	HEALTH BI/PREPAREDNESS AVAILABLE FINANCING SOURCES	249,987	-	-	-
	HEALTH BI/PREPAREDNESS FINANCING USES	<u>249,987</u>	<u>-</u>	<u>-</u>	<u>-</u>
	HEALTH BI/PREPAREDNESS ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
59460 491100 F/B UNRES UNDES	195,252	-	-	-
HEALTH - HPP FUND BALANCE	<u>195,252</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue				
59460 640101 INTEREST ON CASH	1,365	-	-	-
59460 657091 FED - HEALTH / NATIONAL BIOTERRORISM HOSPITAL	34,510	-	-	-
HEALTH - HPP REVENUE	<u>35,875</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
59460 750100 OPERATING TRANSFER OUT	231,128	-	-	-
59460 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
HEALTH - HPP EXPENDITURES	<u>231,128</u>	<u>-</u>	<u>-</u>	<u>-</u>
HEALTH - HPP REV - EXPEND	<u>(195,253)</u>	<u>-</u>	<u>-</u>	<u>-</u>
HEALTH - HPP AVAILABLE FINANCING SOURCES	231,127	-	-	-
HEALTH - HPP FINANCING USES	<u>231,128</u>	<u>-</u>	<u>-</u>	<u>-</u>
HEALTH - HPP ENDING FUND BALANCE	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
59470 491100 F/B UNRES UNDES	50,412	-	-	-
HEALTH - CDC/PAN FLU FUND BALANCE	<u>50,412</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue				
59470 640101 INTEREST ON CASH	358	-	-	-
59470 654535 ST - GRANT REVENUE	28,953	-	-	-
59470 657090 FED - HEALTH / NATIONAL BIOPREPAREDNESS	(10,321)	-	-	-
HEALTH - CDC/PAN FLU REVENUE	<u>18,990</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
59470 750100 OPERATING TRANSFER OUT	69,402	-	-	-
59470 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
HEALTH - CDC/PAN FLU EXPENDITURES	<u>69,402</u>	<u>-</u>	<u>-</u>	<u>-</u>
HEALTH - CDC/PAN FLU REV - EXPEND	<u>(50,412)</u>	<u>-</u>	<u>-</u>	<u>-</u>
HEALTH - CDC/PAN FLU AVAILABLE FINANCING SOURCES	69,402	-	-	-
HEALTH - CDC/PAN FLU FINANCING USES	<u>69,402</u>	<u>-</u>	<u>-</u>	<u>-</u>
HEALTH - CDC/PAN FLU ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

6031 HEALTH TOBACCO PREVENTION & EDUCATION

The Tobacco Prevention and Education Program is funded by the State through Proposition 99, the Tobacco Tax, and Health Protection Act of 1988. The Legislation designates County Health Departments to develop local intervention plans against tobacco use in conjunction with community-based organizations. For FY 2017-18, \$370,605 is recommended for transfer to the Public Health Department general fund for costs associated for these activities. The remaining projected balance of \$12,022 is appropriated for contingency.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
60310 491100 F/B UNRES UNDES	142,436	72,045	216,914	12,022
BEGINNING FUND BALANCE	<u>142,436</u>	<u>72,045</u>	<u>216,914</u>	<u>12,022</u>
Revenue				
60310 601000 TRUST REVENUE	70,014	-	-	
60310 640101 INTEREST ON CASH	1,759	1,250	1,200	1,500
60310 652110 ST - HEALTH TOBACCO EDUC		150,000	150,000	369,105
HEALTH 6031 REVENUE	<u>71,773</u>	<u>151,250</u>	<u>151,200</u>	<u>370,605</u>
Expenses				
60310 701000 TRUST EXPENDITURES	-	-	-	
60310 750100 OPERATING TRANSFERS OUT	111,189	196,500	368,114	370,605
60310 780100 APPROPRIATION FOR CONTINGENCY	103,021	26,795	-	12,022
HEALTH 6031 EXPENDITURES	<u>214,210</u>	<u>223,295</u>	<u>368,114</u>	<u>382,627</u>
HEALTH 6031 REV - EXPEND	<u>(142,437)</u>	<u>(72,045)</u>	<u>(216,914)</u>	<u>(12,022)</u>
AVAILABLE FINANCING SOURCES	214,210	223,295	368,114	382,627
FINANCING USES	<u>214,210</u>	<u>223,295</u>	<u>368,114</u>	<u>382,627</u>
60310 HEALTH TOBACCO ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2014-15</u>	<u>ACTUAL 2015-16</u>	<u>BOARD APPROVED 2016-17</u>	<u>PROPOSED BUDGET 2017-18</u>
Fund Balance				
60830 491100 F/B UNRES UNDES	84,051	34,629	-	-
PUBLIC LIBRARY FUNDS BEGINNING FUND BALANCE	<u>84,051</u>	<u>34,629</u>	<u>-</u>	<u>-</u>
Revenue				
60830 640101 INTEREST ON CASH	578	48	-	-
60830 654020 STATE LIBRARY SUBVENTION	-	-	-	-
PUBLIC LIBRARY FUNDS REVENUE	<u>578</u>	<u>48</u>	<u>-</u>	<u>-</u>
Expense				
60830 750100 OP TRANS OUT - GEN FD	50,000	34,610	-	-
60830 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
PUBLIC LIBRARY FUNDS EXPENDITURES	<u>50,000</u>	<u>34,610</u>	<u>-</u>	<u>-</u>
PUBLIC LIBRARY FUNDS REV - EXPEND	<u>(49,422)</u>	<u>(34,562)</u>	<u>-</u>	<u>-</u>
AVAILABLE FINANCING SOURCES	84,629	34,677	-	-
FINANCING USES	<u>50,000</u>	<u>34,610</u>	<u>-</u>	<u>-</u>
PUBLIC LIBRARY FUNDS ENDING FUND BALANCE	<u>34,629</u>	<u>67</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, \$100,000 is appropriated in this fund for Transfer to the General Fund.

	<u>ACTUAL 2014-15</u>	<u>ACTUAL 2015-16</u>	<u>BOARD APPROVED 2016-17</u>	<u>PROPOSED BUDGET 2017-18</u>
61322 COMMUNITY CORRECTIONS PROGRAM				
Fund Balance				
491100 F/B UNRES UNDES	253,834	285,242	211,765	284,330
COMMUNITY CORRECTIONS BEGINNING FUND BALANCE	<u>253,834</u>	<u>285,242</u>	<u>211,765</u>	<u>284,330</u>
Revenue				
640101 INTEREST ON CASH	1,760	1,147	700	1,800
654000 STATE - OTHER	100,000	100,000	100,000	100,000
COMMUNITY CORRECTIONS PROGRAM REVENUE	<u>101,760</u>	<u>101,147</u>	<u>100,700</u>	<u>101,800</u>
Expense				
750100 OP TRANS OUT - GEN FD	70,352	104,064	100,000	100,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	212,465	286,130
COMMUNITY CORRECTIONS PROGRAM EXPENDITURES	<u>70,352</u>	<u>104,064</u>	<u>312,465</u>	<u>386,130</u>
COMMUNITY CORRECTIONS PROGRAM REV - EXPEND	<u>31,408</u>	<u>(2,917)</u>	<u>(211,765)</u>	<u>(284,330)</u>
COMMUNITY CORRECTIONS PROGRAM AVAILABLE FINANCING S	355,594	386,389	312,465	386,130
COMMUNITY CORRECTIONS PROGRAM FINANCING USES	<u>70,352</u>	<u>104,064</u>	<u>312,465</u>	<u>386,130</u>
COMMUNITY CORRECTIONS PROGRAM ENDING FUND BALANCE	<u>285,242</u>	<u>282,325</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE FUND
FISCAL YEAR ENDING 06/30/2018

6133, 6134, 6135 COUNTY LOCAL REVENUE FUND

For fiscal year 2011-12, the State of California created a new realignment funding mechanism (AB 109/AB 118) that transferred responsibility for certain State programs to the Counties. The County created fund 6133 to accommodate all the various funding sources designated by the State under this new realignment. During fiscal year 2014-15, two new funds were established - 6134 and 6135; fund 6134 incorporates former Org Key 61335 which is now 61340, and fund 6135 incorporates former Org Key 61337 which is now 61350. This budget reflects all three funds as noted in the budget detail. For fiscal year 2017-18, the funds receive realignment revenues 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 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
COUNTY LOCAL REVENUE FUND						
Fund Balance (Beginning)						
61330	61330	FUND BALANCE	-	-	-	
61331	61331	FUND BALANCE	793,162	577,792	833,934	-
61350	61350	FUND BALANCE (was 61337)	341,746	1,520,517	525,274	1,541,746
61333	61333	FUND BALANCE	234,552	286,154	325,127	394,923
61334	61334	FUND BALANCE	901,233	956,838	1,169,850	148,257
61340	61340	FUND BALANCE (was 61335)	801,141	1,195,388	1,632,103	1,007,182
61338	61338	FUND BALANCE	2,492,571	2,687,409	3,145,630	1,582,402
COUNTY LOCAL REVENUE FUND BALANCE			<u>5,564,405</u>	<u>7,224,098</u>	<u>7,631,918</u>	<u>4,674,510</u>
61331 TRIAL COURT SECURITY						
Revenue						
61331	652129	STATE REALIGNMENT	1,404,494	1,529,453	1,600,000	1,444,624
TRIAL COURT SECURITY REVENUE			<u>1,404,494</u>	<u>1,529,453</u>	<u>1,600,000</u>	<u>1,444,624</u>
Expense						
61331	750100	OP TRANS OUT - GEN FD	1,619,864	1,774,652	1,928,031	1,444,624
61331	780100	APPROPRIATION FOR CONTINGENCY	-	-	505,903	-
TRIAL COURT SECURITY EXPENDITURES			<u>1,619,864</u>	<u>1,774,652</u>	<u>2,433,934</u>	<u>1,444,624</u>
TRIAL COURT SECURITY REV - EXPENDITURES			<u>(215,370)</u>	<u>(245,199)</u>	<u>(833,934)</u>	<u>-</u>

		ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
61350 BEHAVIORAL HEALTH (WAS 61337)					
Revenue					
61350	640101 INTEREST ON CASH	-	2,372	-	
61350	652129 STATE REALIGNMENT	2,887,785	3,001,177	3,000,000	3,001,177
	BEHAVIORAL HEALTH REVENUE	<u>2,887,785</u>	<u>3,003,549</u>	<u>3,000,000</u>	<u>3,001,177</u>
Expense					
61350	750000 OPERATING TRANSFERS OUT	1,709,014	2,685,933	3,228,490	3,371,133
61350	780100 APPROPRIATION FOR CONTINGENCY	-	-	296,784	1,171,790
	BEHAVIORAL HEALTH EXPENDITURES	<u>1,709,014</u>	<u>2,685,933</u>	<u>3,525,274</u>	<u>4,542,923</u>
	BEHAVIORAL HEALTH REV - EXPENDITURES	<u>1,178,771</u>	<u>317,616</u>	<u>(525,274)</u>	<u>(1,541,746)</u>
61333 DA/PUBLIC DEFENDER					
Revenue					
61333	652129 STATE REALIGNMENT	97,390	153,773	120,000	140,000
	DA/PUBLIC DEFENDER REVENUE	<u>97,390</u>	<u>153,773</u>	<u>120,000</u>	<u>140,000</u>
Expense					
61333	750100 OP TRANS OUT - GEN FD	45,789	45,000	85,000	85,000
61333	780100 APPROPRIATION FOR CONTINGENCY	-	-	360,127	449,923
	DA/PUBLIC DEFENDER EXPENDITURES	<u>45,789</u>	<u>45,000</u>	<u>445,127</u>	<u>534,923</u>
	DA/PUBLIC DEFENDER LIAB REV - EXPENDITURES	<u>51,601</u>	<u>108,773</u>	<u>(325,127)</u>	<u>(394,923)</u>
61334 JUVENILE JUSTICE					
Revenue					
61334	652129 STATE REALIGNMENT	513,052	792,460	700,000	605,000
	JUVENILE JUSTICE REVENUE	<u>513,052</u>	<u>792,460</u>	<u>700,000</u>	<u>605,000</u>
Expense					
61334	750100 OP TRANS OUT - GEN FD	457,448	461,235	644,844	604,410
61334	780100 APPROPRIATION FOR CONTINGENCY	-	-	1,225,006	148,847
	JUVENILE JUSTICE EXPENDITURES	<u>457,448</u>	<u>461,235</u>	<u>1,869,850</u>	<u>753,257</u>
	JUVENILE JUSTICE REV - EXPENDITURES	<u>55,604</u>	<u>331,225</u>	<u>(1,169,850)</u>	<u>(148,257)</u>

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
61340 HEALTH AND HUMAN SERVICES (WAS 61335)				
Revenue				
61340 652129 STATE REALIGNMENT	6,906,220	7,408,662	7,600,000	7,200,000
HEALTH AND HUMAN SERVICES REVENUE	<u>6,906,220</u>	<u>7,408,662</u>	<u>7,600,000</u>	<u>7,200,000</u>
Expense				
61340 750100 OP TRANS OUT - GEN FD	6,511,974	7,962,213	6,966,427	8,207,182
61340 780100 APPROPRIATION FOR CONTINGENCY	-	-	2,265,676	-
HEALTH AND HUMAN SERVICES EXPENDITURES	<u>6,511,974</u>	<u>7,962,213</u>	<u>9,232,103</u>	<u>8,207,182</u>
HEALTH AND HUMAN SERVICES REV - EXPENDITURES	<u>394,246</u>	<u>(553,551)</u>	<u>(1,632,103)</u>	<u>(1,007,182)</u>
61338 LOCAL LAW ENFORCEMENT SERVICES				
Revenue				
61338 652129 STATE REALIGNMENT	-	-	-	-
61338 652507 STATE TANF GRANT - PROBATION	781,725	688,201	750,000	890,012
61338 654044 ST - SLESF - DA	47,307	47,922	50,000	50,000
61338 654045 ST - SLESF - JAIL	47,307	47,861	50,000	50,000
61338 654046 ST - SLESF - SHERIFF	336,911	337,193	350,000	350,000
61338 654057 STATE RURAL CRIME PREVENTION TASK FORCE	164,649	164,649	175,000	165,000
61338 654068 ST - SLESF JUV JUSTICE	548,973	401,826	550,000	550,000
61338 654080 ST - RURAL/SMALL COUNTIES LAW ENFORCEMENT	-	500,000	-	500,000
61338 654512 STATE CAL MMET GRANT	188,684	188,684	190,000	188,684
61338 661501 BOOKING FEES - CITIES	124,054	124,054	120,000	124,054
61338 673444 SHERIFF RURAL/SMALL COUNTIES	500,000	-	520,000	500,000
LOCAL LAW ENFORCEMENT SERVICES REVENUE	<u>2,739,610</u>	<u>2,500,390</u>	<u>2,755,000</u>	<u>3,367,750</u>
Expense				
61338 731303 CONTRIBUTION TO CITIES	200,000	200,000	200,000	200,000
61338 750100 OP TRANS OUT - GEN FD	2,371,612	2,494,815	2,936,791	500,000
61338 780100 APPROPRIATION FOR CONTINGENCY	-	-	2,763,839	4,250,152
LOCAL LAW ENFORCEMENT SERVICES EXPENDITURES	<u>2,571,612</u>	<u>2,694,815</u>	<u>5,900,630</u>	<u>4,950,152</u>
LOCAL LAW ENFORCEMENT SERVICES REV - EXPENDITURES	<u>167,998</u>	<u>(194,425)</u>	<u>(3,145,630)</u>	<u>(1,582,402)</u>
COUNTY LOCAL REVENUE FUND				
AVAILABLE FINANCING SOURCES	20,112,956	22,612,385	23,406,918	20,433,061
FINANCING USES	<u>12,915,701</u>	<u>15,623,848</u>	<u>23,406,918</u>	<u>20,433,061</u>
COUNTY LOCAL REVENUE FUND BALANCE	<u>7,197,255</u>	<u>6,988,537</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
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6335 SUPPLEMENTAL LAW ENFORCEMENT SERVICES 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 and was closed out in FY 2015-16.

		ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance					
63350	491100 F/B UNRES UNDES	3	3	-	-
	BEGINNING FUND BALANCE	<u>3</u>	<u>3</u>	<u>-</u>	<u>-</u>
Revenue					
63350	601000 TRUST REVENUE	-	-	-	-
63350	640101 INTEREST ON CASH	-	(3)	-	-
63350	654044 SLESF	-	-	-	-
	SLESF REVENUE	<u>-</u>	<u>(3)</u>	<u>-</u>	<u>-</u>
Expense					
63350	701000 TRUST EXPENDITURES	-	-	-	-
63350	750100 OP TRANS OUT - GEN FD	-	-	-	-
63350	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	SLESF EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	SLESF REV - EXPENDITURES	<u>-</u>	<u>(3)</u>	<u>-</u>	<u>-</u>
	AVAILABLE FINANCING SOURCES	3	-	-	-
	FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	SLESF ENDING FUND BALANCE	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
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6721 WRAPAROUND PROGRAM FUND

Senate Bill 163, passed in 1997, allows California counties a more flexible use of existing State Foster Care dollars for children in or at risk of being placed in RCL 10-14 group home facilities. Eligible children will receive a broader array of service alternatives using the Wraparound standards. A funding formula determines what portion of the child's potential group home placement cost can be used to purchase a variety of formal and informal support and services to maintain the child in a family setting. This fund was first budgeted during FY 2014-15. As the program was not meeting the department's needs, the program was terminated and the fund closed out in FY 2016-17.

	ACTUAL 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
67210 461100 F/B RES ENCUMBRANCES	-	43,239		
67210 491100 F/B UNRES UNDES	-	183,472	275,000	-
	<u>-</u>	<u>183,472</u>	<u>275,000</u>	<u>-</u>
BEGINNING FUND BALANCE	<u>-</u>	<u>226,711</u>	<u>275,000</u>	<u>-</u>
Revenue				
67210 655102 FOSTER CARE - FEDERAL	-	48,395	60,000	-
67210 680200 OPERATING TRANSFERS IN	276,490	63,316	60,000	-
	<u>276,490</u>	<u>63,316</u>	<u>60,000</u>	<u>-</u>
WRAPAROUND PROGRAM FUND REVENUE	<u>276,490</u>	<u>111,711</u>	<u>120,000</u>	<u>-</u>
Expense				
67210 721400 PROFESSIONAL & SPECIALIZED SERVICES	17,804	46,859	120,000	-
67210 730104 FOSTER CARE - WRAP	31,975	84,484	-	-
67210 780100 APPROPRIATIONS FOR CONTINGENCY	-	-	275,000	-
	<u>49,779</u>	<u>131,343</u>	<u>395,000</u>	<u>-</u>
WRAPAROUND PROGRAM EXPENDITURES	<u>49,779</u>	<u>131,343</u>	<u>395,000</u>	<u>-</u>
WRAPAROUND PROGRAM REV - EXPEND	<u>226,711</u>	<u>(19,632)</u>	<u>(275,000)</u>	<u>-</u>
AVAILABLE FINANCING SOURCES	276,490	338,422	395,000	-
FINANCING USES	<u>49,779</u>	<u>131,343</u>	<u>395,000</u>	<u>-</u>
WRAPAROUND PROGRAM ENDING FUND BALANCE	<u>226,711</u>	<u>207,079</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2018

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 2017-18, \$113,437 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 2014-15	ACTUAL 2015-16	BOARD APPROVED 2016-17	PROPOSED BUDGET 2017-18
Fund Balance				
68210 491100 F/B UNRES UNDES	350,750	399,116	420,312	236,021
BEGINNING FUND BALANCE	<u>350,750</u>	<u>399,116</u>	<u>420,312</u>	<u>236,021</u>
Revenue				
68210 601000 TRUST REVENUE	442,572	248,573	-	-
68210 640101 INTEREST ON CASH	-	-	-	-
TAX COLLECTOR DELINQUENT TAX SALES REVENUE	<u>442,572</u>	<u>248,573</u>	<u>-</u>	<u>-</u>
Expense				
68210 701000 TRUST EXPENDITURES	354,662	177,376	-	-
68210 730600 INT NOTES/WARRANTS/TRANS	-	-	-	-
68210 750100 OP TRANS OUT - GEN FD	39,544	27,295	100,920	113,437
68210 780100 APPROPRIATION FOR CONTINGENCY	-	-	319,392	122,584
TAX COLLECTOR DELINQUENT TAX SALES EXPENDITURES	<u>394,206</u>	<u>204,671</u>	<u>420,312</u>	<u>236,021</u>
TAX COLLECTOR DELINQUENT TAX SALES REV - EXPENDITURES	<u>48,366</u>	<u>43,902</u>	<u>(420,312)</u>	<u>(236,021)</u>
AVAILABLE FINANCING SOURCES	793,322	647,689	420,312	236,021
FINANCING USES	<u>394,206</u>	<u>204,671</u>	<u>420,312</u>	<u>236,021</u>
TAX COLLECTOR DELINQUENT TAX SALES ENDING FUND BALANCE	<u>399,116</u>	<u>443,018</u>	<u>-</u>	<u>-</u>