

PROPOSED SPECIAL REVENUE BUDGETS
for the
FISCAL YEAR ENDING JUNE 30, 2025



Recommended by County Administrative Office

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0102 TOBACCO LITIGATION SETTLEMENT

This fund represents the balance of the stream of payments received prior to securitization of future payments. Of the \$3,896,148.91 received, \$3,742,176 was expended during 2002-03 and 2003-04 for the acquisition and modification of the JC Penney building for RMA. \$261,000 was appropriated in 06-07 for the new Government Center Project but never used. In 2013-14, \$58,135 was utilized to partially fund the Government Center - Third Floor Tenant Improvements. In fiscal year 2014-15, \$250,000 was appropriated to Operating Transfers Out as previously committed in September 2013 to fund a portion of the required cash match for the County's Phase III Jail Expansion (SB 1022) grant application. However, the County did not receive funding for Phase III; therefore, the appropriation was used to offset costs associated with the County's Phase II Jail Expansion (Jail Kitchen). This fund was closed in Fiscal Year 2021-22.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2021-22	2022-23	2023-24	2024-25
Fund Balance					
10200	491100 F/B UNRES UNDES	948	-	-	-
	LITIGATION SETTLEMENT BEGINNING FUND BALANCE	948	-	-	-
Revenue					
10200	640101 INTEREST ON CASH	-	-	-	-
	LITIGATION SETTLEMENT REVENUE	-	-	-	-
Expense					
10200	750100 OPERATING TRANSFERS OUT	947	-	-	-
10200	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	LITIGATION SETTLEMENT EXPENDITURES	947	-	-	-
	LITIGATION SETTLEMENT REV - EXPEND	(947)	-	-	-
	LITIGATION SETTLEMENT AVAILABLE FINANCING SOURCES	948	-	-	-
	LITIGATION SETTLEMENT FINANCING USES	947	-	-	-
	LITIGATION SETTLEMENT ENDING FUND BALANCE	-	-	-	-

COUNTY OF MADERA
INTERNAL SERVICE FUND
FISCAL YEAR ENDING 06/30/2025

0107 SELF-INSURANCE INTERNAL SERVICE FUND

The 2024-25 budgets appropriate funds for general liability, workers compensation, dental liability, and vision liability insurance programs, as recommended by the County Administrative Office.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
10700 431200 RETAINED EARNINGS	75,265	75,265	-	
10701 431201 RETAINED EARNINGS	236,680	479,690	1,629,476	1,208,270
10702 431202 RETAINED EARNINGS	8,635,275	8,514,939	8,612,716	8,972,207
10703 431203 RETAINED EARNINGS	394,086	334,763	180,028	205,000
10704 431204 RETAINED EARNINGS	413,496	448,498	466,805	513,805
	<u>9,754,802</u>	<u>9,853,154</u>	<u>10,889,024</u>	<u>10,899,282</u>
INT SVC FUND RETAINED EARNINGS				
	<u>9,754,802</u>	<u>9,853,154</u>	<u>10,889,024</u>	<u>10,899,282</u>
<u>Revenue</u>				
10700 640101 INTEREST ON CASH	29,952	19,734	30,000	32,000
	<u>29,952</u>	<u>19,734</u>	<u>30,000</u>	<u>32,000</u>
SELF-INSURANCE - GENERAL LIABILITY				
<u>Revenue</u>				
10701 640101 INTEREST ON CASH	1,086	11,298	11,522	13,000
10701 662800 INTERFUND REVENUE	3,490,387	4,439,490	4,746,217	5,692,041
10701 673903 MISC REIMBURSEMENT & REFUNDS	610,819	1,560,029	375,000	270,000
	<u>4,102,292</u>	<u>6,010,817</u>	<u>5,132,739</u>	<u>5,975,041</u>
SELF-INSURANCE - GENERAL LIABILITY REVENUE				
	<u>4,102,292</u>	<u>6,010,817</u>	<u>5,132,739</u>	<u>5,975,041</u>
<u>Expenses</u>				
10701 720604 LIABILITY INS	2,645,031	2,965,439	4,097,962	4,700,000
10701 721400 PROF & SPEC SVC	702,426	478,953	77,250	
10701 721433 OUTSIDE ATTY'S/OTHER EXPERTS	72,774	10,435	750,000	900,000
10701 730700 JUDGMENTS & DAMAGES	439,051	1,406,205	500,000	1,200,000
10701 780100 APPROPRIATION FOR CONTINGENCY	-	-		
	<u>3,859,282</u>	<u>4,861,031</u>	<u>5,425,212</u>	<u>6,800,000</u>
SELF-INSURANCE - GENERAL LIABILITY EXPENSES				
	<u>3,859,282</u>	<u>4,861,031</u>	<u>5,425,212</u>	<u>6,800,000</u>
SELF-INSURANCE - GENERAL LIABILITY REV - EXPENSES				
	<u>243,010</u>	<u>1,149,786</u>	<u>(292,473)</u>	<u>(824,959)</u>

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
SELF-INSURANCE - WORKERS COMP LIAB				
<u>Revenue</u>				
10702 640101 INTEREST ON CASH	26,322	91,055	137,635	145,000
10702 662800 INTERFUND REVENUE	3,387,507	3,882,492	4,545,337	4,787,837
10702 673903 MISC REIMBURSEMENT & REFUNDS	579,963	1,204,245	1,100,000	750,000
10702 680200 OPERATING TRANSFERS IN	-	-	-	-
SELF-INSURANCE - WORKERS COMP LIAB REVENUE	<u>3,993,792</u>	<u>5,177,792</u>	<u>5,782,972</u>	<u>5,682,837</u>
<u>Expenses</u>				
10702 720603 WKRS COMP INS	1,126,786	1,451,030	1,700,000	1,005,000
10702 720900 MTCE - BLDG & IMPROVEMENTS	-	-	-	-
10702 721000 MED/DENT/LAB SPLY	-	-	1,800	2,000
10702 721400 PROF & SPEC SVC	360,625	421,172	180,000	490,000
10702 721403 AUDIT/ACCTG SVCS	216,829	243,953	480,000	265,000
10702 721433 OUTSIDE ATTY'S/OTHER	-	345	-	-
10702 72200 TRANS/TRAVEL/EDUCATION	-	253	-	-
10702 730700 JUDGMENTS & DAMAGES	2,239,250	2,653,462	3,100,000	3,200,000
10702 750100 OP TRANS OUT - GEN FD	170,639	309,799	230,000	210,000
10702 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
SELF-INSUR/ WORKERS COMP LIAB EXPENDITURES	<u>4,114,129</u>	<u>5,080,015</u>	<u>5,691,800</u>	<u>5,172,000</u>
SELF-INSUR/ NS WORKERS COMP LIAB REV - EXPEND	<u>(120,336)</u>	<u>97,777</u>	<u>91,172</u>	<u>510,837</u>
SELF-INSURANCE - DENTAL LIABILITY				
<u>Revenue</u>				
10703 640101 INTEREST ON CASH	1,249	2,996	5,000	3,500
10703 662729 EMPLE/RETIREE INS PREMIUMS	20,203	20,258	24,000	22,000
10703 662800 INTERFUND REVENUE	880,191	912,137	840,000	850,000
10703 673903 MISC REIMBURSEMENT & REFUNDS	24,365	-	-	-
SELF-INSURANCE - DENTAL LIABILITY REVENUE	<u>926,008</u>	<u>935,392</u>	<u>869,000</u>	<u>875,500</u>
<u>Expenses</u>				
10703 720601 GENERAL INSURANCE	305,154	328,711	297,700	318,000
10703 721400 PROF & SPEC SVC	680,177	761,416	686,000	730,000
10703 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
SELF-INSURANCE - DENTAL LIABILITY EXPENDITURES	<u>985,331</u>	<u>1,090,127</u>	<u>983,700</u>	<u>1,048,000</u>
SELF-INSUR/ DENTAL LIABILITY REV - EXPEND	<u>(59,323)</u>	<u>(154,735)</u>	<u>(114,700)</u>	<u>(172,500)</u>

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
SELF-INSURANCE - VISION LIABILITY				
<u>Revenue</u>				
10704 640101 INTEREST ON CASH	1,294	4,461	5,000	7,500
10704 662729 EMPLE/RETIREE INS PREMIUMS	3,728	3,990	5,000	5,000
10704 662800 INTERFUND REVENUE	152,618	158,870	147,000	154,000
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SELF-INSURANCE VISION LIABILITY REVENUE	157,639	167,321	157,000	166,500
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<u>Expenses</u>				
10704 721400 PROF & SPEC SVC	122,638	149,014	145,000	138,000
10704 780100 APPROPRIATION FOR CONTINGENCY	-	-		
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SELF-INSURANCE - VISION LIABILITY EXPENDITURES	122,638	149,014	145,000	138,000
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SELF-INSURANCE - VISION LIABILITY REV - EXPEND	35,001	18,307	12,000	28,500
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SELF-INSURANCE - INTERNAL SVC FD AVAILABLE FINANCING SOURCES	18,934,534	22,144,475	22,830,735	23,599,160
SELF-INSURANCE - INTERNAL SVC FD FINANCING USES	9,081,380	11,180,187	12,245,712	13,158,000
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<u>Fund Balance</u>				
10701 431201 RETAINED EARNINGS	479,690	1,629,476	1,337,003	383,000
10702 431202 RETAINED EARNINGS	8,514,939	8,612,716	8,703,888	9,483,000
10703 431203 RETAINED EARNINGS	334,763	180,028	110,328	32,500
10704 431204 RETAINED EARNINGS	448,498	466,805	478,805	542,305
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CAPITAL INTERNAL SVC FD ENDING RETAINED EARNINGS	9,777,889	10,889,024	10,630,024	10,440,805
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COUNTY OF MADERA
ENTERPRISE FUND
FISCAL YEAR ENDING 06/30/2025

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 2024-25, the entire available fund balance of \$3,406,610 is appropriated in Operating Transfers Out-Fairmead New LFSC.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2021-22	2022-23	2023-24	2024-25
0109 FAIRMEAD OLD LANDFILL SITE CLOSURE					
Fund Balance					
10900	491100 F/B UNRES UNDES	3,274,978	3,286,364	3,315,600	3,364,610
	OLD LF SITE CLOSURE BEGINNING FUND BALANCE	<u>3,274,978</u>	<u>3,286,364</u>	<u>3,315,600</u>	<u>3,364,610</u>
Revenue					
10900	640101 INTEREST ON CASH	11,385	38,505	25,000	42,000
	AD OLD LF SITE CLOSURE REVENUE	<u>11,385</u>	<u>38,505</u>	<u>25,000</u>	<u>42,000</u>
Expense					
10900	750114 OP TRANS OUT-FRMD NEW LFSC	-	-	3,340,600	3,406,610
10900	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	OLD LF SITE CLOSURE EXPENSES	<u>-</u>	<u>-</u>	<u>3,340,600</u>	<u>3,406,610</u>
	OLD LF SITE CLOSURE REV - EXPENSE	<u>11,385</u>	<u>38,505</u>	<u>(3,315,600)</u>	<u>(3,364,610)</u>
	OLD LF SITE CLOSURE AVAILABLE FINANCING SOURCES	<u>3,286,364</u>	<u>3,324,869</u>	<u>3,340,600</u>	<u>3,406,610</u>
	OLD LF SITE CLOSURE FINANCING USES	<u>3,286,364</u>	<u>3,324,869</u>	<u>3,340,600</u>	<u>3,406,610</u>
	OLD LF SITE CLOSURE ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
ENTERPRISE FUND
FISCAL YEAR ENDING 06/30/2025

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 2024-25, the entire available fund balance of \$4,805,410 is appropriated for contingency.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2021-22	2022-23	2023-24	2024-25
FAIRMEAD NEW LANDFILL SITE CLOSURE					
Fund Balance					
11000	491100 F/B UNRES UNDES	3,843,171	4,056,534	4,089,540	4,750,310
	NEW LF SITE CLOSURE BEGINNING FUND BALANCE	<u>3,843,171</u>	<u>4,056,534</u>	<u>4,089,540</u>	<u>4,750,310</u>
NEW LF SITE CLOSURE					
Revenue					
11000	640101 INTEREST ON CASH	13,363	49,188	28,900	55,100
11000	670000 INTRAFUND REVENUE	200,000	550,000	500,000	-
11000	680230 OP TRANS IN - FAIRMEAD LINER FD	-	-	-	-
	NEW LF SITE CLOSURE REVENUE	<u>213,363</u>	<u>599,188</u>	<u>528,900</u>	<u>55,100</u>
Expense					
11000	780100 APPROPRIATION FOR CONTINGENCY	-	-	4,618,440	4,805,410
	NEW LF SITE CLOSURE EXPENSES	<u>-</u>	<u>-</u>	<u>4,618,440</u>	<u>4,805,410</u>
	NEW LF SITE CLOSURE REV - EXPENSE	<u>213,363</u>	<u>599,188</u>	<u>(4,089,540)</u>	<u>(4,750,310)</u>
	NEW LF SITE CLOSURE AVAILABLE FINANCING SOURCES	4,056,534	4,655,722	4,618,440	4,805,410
	NEW LF SITE CLOSURE FINANCING USES	<u>-</u>	<u>-</u>	<u>4,618,440</u>	<u>4,805,410</u>
	NEW LF SITE CLOSURE ENDING FUND BALANCE	<u>4,056,534</u>	<u>4,655,722</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

0116 COUNTY-WIDE ROAD IMPACT FEES

The County collects a road impact fee from builders and developers. For 2024-25, \$7,000,000 is carried forward from previous fiscal years and is appropriated for projects within the Road Impact fee program and paid for out of SR 41 Impact Fees Fund.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
11600 491100 F/B UNRES UNDES	2,960,044	4,716,977	6,200,000	7,000,000
ROAD IMPACT BEGINNING FUND BALANCE	<u>2,960,044</u>	<u>4,716,977</u>	<u>6,200,000</u>	<u>7,000,000</u>
Revenue				
11600 640101 INTEREST ON CASH	13,235	65,005	41,220	150,000
11600 661705 ROAD IMPACT FEES	1,751,213	1,467,678	1,585,817	2,470,000
11600 662700 OTHER CHGS FOR SERVICES	-	-	-	-
ROAD IMPACT FEE REVENUE	<u>1,764,448</u>	<u>1,532,683</u>	<u>1,627,037</u>	<u>2,620,000</u>
Expense				
11600 721400 PROFESSIONAL & SPECIALIZED SERVICES	7,515	74,304	2,827,037	3,000,000
11600 731400 INTERFUND EXPENSES	-	5,553	-	-
11600 770100 INTRAFUND TRANSFER	-	-	5,000,000	6,620,000
11600 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
ROAD IMPACT FEE EXPENDITURES	<u>7,515</u>	<u>79,857</u>	<u>7,827,037</u>	<u>9,620,000</u>
ROAD IMPACT FEE REV - EXPEND	<u>1,756,932</u>	<u>1,452,826</u>	<u>(6,200,000)</u>	<u>(7,000,000)</u>
ROAD IMPACT AVAILABLE FINANCING SOURCES	4,724,492	6,249,660	7,827,037	9,620,000
ROAD IMPACT FINANCING USES	<u>7,515</u>	<u>79,857</u>	<u>7,827,037</u>	<u>9,620,000</u>
ROAD IMPACT ENDING FUND BALANCE	<u>4,716,977</u>	<u>6,169,803</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

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 2024-25, the entire available fund balance of \$35,813 is appropriated for contingency.

		ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance					
11700	491100 F/B UNRES UNDES	34,471	34,591	34,873	35,813
	41 FINANCE PROGRAM BEGINNING FUND BALANCE	<u>34,471</u>	<u>34,591</u>	<u>34,873</u>	<u>35,813</u>
Revenue					
11700	640101 INTEREST ON CASH	120	405	200	825
	41 FINANCE PROGRAM REVENUE	<u>120</u>	<u>405</u>	<u>200</u>	<u>825</u>
Expense					
11700	780100 APPROPRIATION FOR CONTINGENCY	-	-	35,073	36,638
	41 FINANCE PROGRAM EXPENDITURES	<u>-</u>	<u>-</u>	<u>35,073</u>	<u>36,638</u>
	41 FINANCE PROGRAM REV - EXPEND	<u>120</u>	<u>405</u>	<u>(34,873)</u>	<u>(35,813)</u>
	41 FINANCE PROGRAM AVAILABLE FINANCING SOURCES	34,591	34,996	35,073	36,638
	41 FINANCE PROGRAM FINANCING USES	<u>-</u>	<u>-</u>	<u>35,073</u>	<u>36,638</u>
ST RTE 41	FINANCE PROGRAM ENDING FUND BALANCE	<u>34,591</u>	<u>34,996</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

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 \$300,000 is an estimate of partial maintenance costs in District #5.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
12000 491100 F/B UNRES UNDES	140,124	161,761	174,196	57,634
BEGINNING FUND BALANCE	140,124	161,761	174,196	57,634
Revenue				
12000 610100 CUR SEC PROP TAX	205,031	231,939	261,203	284,000
12000 610200 CUR UNSECURED PROP TAX	8,576	9,943	8,595	10,500
12000 610300 PRIOR SECURED PROP TAX	(3)	(11,932)	-	-
12000 610400 PRIOR UNSECURED PROP TAX	190	383	-	-
12000 610600 CUR SUPPLEMENTAL PROP TAX	7,325	9,915	2,465	5,000
12000 610700 PRIOR SUPPLEMENTAL PROP TAX	9	11	-	-
12000 610904 TIMBER YIELD TAX	22	0	50	-
12000 640101 INTEREST ON CASH	497	1,620	1,210	1,000
12000 640103 INTEREST ON PROPERTY TAX COLL	(1,411)	(398)	-	-
12000 650500 ST - OTHER IN-LIEU	32	-	-	-
12000 652900 ST - H/O PROP TAX RLF	1,368	1,477	1,477	1,498
ROADS REVENUE	221,637	242,958	275,000	301,998
Expense				
12000 720906 MTCE - ROADS	200,000	250,000	400,000	300,000
12000 780100 APPROPRIATION FOR CONTINGENCY	-	-	49,196	59,632
ROADS EXPENDITURES	200,000	250,000	449,196	359,632
ROADS REV - EXPEND	21,637	(7,042)	(174,196)	(57,634)
AVAILABLE FINANCING SOURCES	361,761	404,719	449,196	359,632
FINANCING USES	200,000	250,000	449,196	359,632
ENDING FUND BALANCE	161,761	154,719	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

0121 STATE ROUTE 41 IMPACT FEE

For fiscal year 2024-25, the projected balance of \$25,817,000 is appropriated in both Professional & Specialized Services and Buildings and Improvements. In FY 17-18 this account was combined with Fund 0116 County Wide Road Impact Fee and then separated in FY 20-21. Funds have been used for the Hwy 41 Expansion Project. For FY 24-25, \$37,827,000 is appropriated for project expenditures.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
12100 491100 F/B UNRES UNDES	11,994,182	17,089,729	20,799,068	25,817,000
41 IMPACT FEE BEGINNING FUND BALANCE	<u>11,994,182</u>	<u>17,089,729</u>	<u>20,799,068</u>	<u>25,817,000</u>
Revenue				
12100 640101 INTEREST ON CASH	45,670	214,058	135,582	510,000
12100 661705 ROAD IMPACT FEES	5,335,947	4,644,131	5,033,875	6,500,000
12100 670000 INTRAFUND TRANSFER	-	-	5,000,000	5,000,000
41 IMPACT FEE REVENUE	<u>5,381,617</u>	<u>4,858,189</u>	<u>10,169,457</u>	<u>12,010,000</u>
Expense				
12100 721400 PROFESSIONAL & SPECIALIZED SERVICES	286,070	1,203,120	30,000,000	20,000,000
12100 740200 BUIDINGS AND IMPROVEMENTS	-	-	-	17,827,000
12100 780100 APPROPRIATION FOR CONTINGENCY	-	-	968,525	-
41 IMPACT FEE EXPENDITURES	<u>286,070</u>	<u>1,203,120</u>	<u>30,968,525</u>	<u>37,827,000</u>
41 IMPACT FEE REV - EXPEND	<u>5,095,547</u>	<u>3,655,069</u>	<u>(20,799,068)</u>	<u>(25,817,000)</u>
41 IMPACT FEE AVAILABLE FINANCING SOURCES	17,375,798	21,947,918	30,968,525	37,827,000
41 IMPACT FEE FINANCING USES	<u>286,070</u>	<u>1,203,120</u>	<u>30,968,525</u>	<u>37,827,000</u>
41 IMPACT FEE ENDING FUND BALANCE	<u>17,089,729</u>	<u>20,744,798</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

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 2024-25, \$10,511 is appropriated for contingencies. Private contributions will be appropriated when received.

		<u>ACTUAL 2021-22</u>	<u>ACTUAL 2022-23</u>	<u>BOARD APPROVED 2023-24</u>	<u>PROPOSED BUDGET 2024-25</u>
Fund Balance					
12400	491100 F/B UNRES UNDES	14,299	7,298	7,298	9,391
	LOST & FOUND BEGINNING FUND BALANCE	<u>14,299</u>	<u>7,298</u>	<u>7,298</u>	<u>9,391</u>
Revenue					
12400	640101 INTEREST ON CASH	49	93	61	120
12400	673300 CONTRIBUTIONS & DONATIONS	2,550	2,000	1,400	1,000
12400	673308 PRIVATE CONTRIBUTIONS	-	-	-	-
	LOST & FOUND TRUST REVENUE	<u>2,599</u>	<u>2,093</u>	<u>1,461</u>	<u>1,120</u>
Expense					
12400	721900 SPECIAL DEPT EXP	9,599	-	-	-
12400	780100 APPROPRIATION FOR CONTINGENCY	-	-	8,759	10,511
	LOST & FOUND TRUST EXPENDITURES	<u>9,599</u>	<u>-</u>	<u>8,759</u>	<u>10,511</u>
	LOST & FOUND TRUST REV - EXPEND	<u>(7,001)</u>	<u>2,093</u>	<u>(7,298)</u>	<u>(9,391)</u>
	LOST & FOUND TRUST AVAILABLE FINANCING SOURCES	16,898	9,391	8,759	10,511
	LOST & FOUND TRUST FINANCING USES	<u>9,599</u>	<u>-</u>	<u>8,759</u>	<u>10,511</u>
	OPERATION LOST & FOUND TRUST ENDING FUND BALANCE	<u>7,298</u>	<u>9,391</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

0127 FOREST RESERVE TITLE III

This fund is the depository for funds received under Title III of the Secure Rural Schools Act. For FY2024-25, \$315,000 is appropriated for Professional & Specialized Services. The remaining amount of \$68,450 is appropriated for contingencies.

		ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance					
12700	491100 F/B UNRES UNDES	597,888	583,684	441,070	375,000
	TITLE III BEGINNING FUND BALANCE	<u>597,888</u>	<u>583,684</u>	<u>441,070</u>	<u>375,000</u>
Revenue					
12700	640101 INTEREST ON CASH	2,085	5,755	1,750	8,450
12700	655500 FED - FOREST RES REV	33,247	36,423	-	-
	TITLE III REVENUE	<u>35,333</u>	<u>42,178</u>	<u>1,750</u>	<u>8,450</u>
Expense					
12700	721400 PROF & SPEC SVC	49,537	146,614	400,000	315,000
12700	780100 APPROPRIATION FOR CONTINGENCY	-	-	42,820	68,450
	TITLE III EXPENDITURES	<u>49,537</u>	<u>146,614</u>	<u>442,820</u>	<u>383,450</u>
	TITLE III REV - EXPEND	<u>(14,204)</u>	<u>(104,436)</u>	<u>(441,070)</u>	<u>(375,000)</u>
	TITLE III AVAILABLE FINANCING SOURCES	633,221	625,862	442,820	383,450
	TITLE III FINANCING USES	<u>49,537</u>	<u>146,614</u>	<u>442,820</u>	<u>383,450</u>
	FOREST RESERVE TITLE III ENDING FUND BALANCE	<u>583,684</u>	<u>479,249</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

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 2024-25, \$2,000 is appropriated to remit to the State; \$2,000 is appropriated for training/travel, and the remaining available balance of \$11, 894 is appropriated for contingency.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
FUND BALANCE				
13900 491100 F/B UNRES UNDES	54,911	8,807	9,807	11,894
STRONG MOTION INSTMTN FEES 5%	<u>54,911</u>	<u>8,807</u>	<u>9,807</u>	<u>11,894</u>
Revenue				
13900 640101 INTEREST ON CASH	126	113	-	-
13900 660807 STRONG MOTION INST FEES 95%	1,828	1,918	1,090	2,000
13900 661705 ROAD IMPACT FEES	(48,058)	-	-	-
MOTION INST FEES 5% REVENUE	<u>(46,104)</u>	<u>2,031</u>	<u>1,090</u>	<u>2,000</u>
Expense				
13900 721480 STRONG MOTION INSTR FEE STATE	-	-	1,090	2,000
13900 722000 TRANSPORTATION/TRAVEL	-	-	1,500	-
13900 780100 APPROPRIATION FOR CONTINGENCY	-	-	8,307	11,894
MOTION INST FEES 5% EXPENDITURES	<u>-</u>	<u>-</u>	<u>10,897</u>	<u>13,894</u>
STRONG MOTION INSTMTN FEES 5% REV - EXPEND	<u>(46,104)</u>	<u>2,031</u>	<u>(9,807)</u>	<u>(11,894)</u>
MOTION INSTMTN FEES 5% AVAILABLE FINANCING SOURCES	8,807	10,838	10,897	13,894
MOTION INSTMTN FEES 5% FINANCING USES	<u>-</u>	<u>-</u>	<u>10,897</u>	<u>13,894</u>
MOTION INSTMTN FEES 5% ENDING FUND BALANCE	<u>8,807</u>	<u>10,838</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

1036 TOBACCO FINANCING PHASE II POOL FUND

This fund holds Tobacco Securitization Phase II Funds designated for past capital projects and were repaid to the fund in the County Treasury. These funds are in addition to funds that were previously held outside the County Treasury in Fund 1035. In FY 2016-17, a loan payback of \$90,000 was received from the grant retention funds of the Oak Acorn Project. In FY 2017-18, \$440,000 was transferred to the Hall of Justice Capital Project Org 12896 and \$97,500 as a cash flow loan to pay early termination fees of Madera County Contract No. 9626-C-2012 for the Health and Social Services Complex Capital Project. The total available beginning fund balance for FY 2024-25 of \$127 is recommended appropriated for contingency.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
10360 491100 F/B UNRES UNDES	108,133	124	125	127
TOBACCO FINANCING PHASE II POOL FUND BEGINNING FUND BALANCE	108,133	124	125	127
Revenue				
10360 640101 INTEREST ON CASH	377	1	5	2
10360 640102 INTEREST ON LOAN	19,051	-	-	-
TOBACCO FINANCING PHASE II POOL FUND REVENUE	19,428	1	5	2
Expense				
10360 750121 OP TRANS OUT-CAP PROJECT	127,437	-	-	-
10360 780100 APPROPRIATION FOR CONTINGENCY	-	-	130	129
TOBACCO FINANCING PHASE II POOL FUND EXPENDITURES	127,437	-	130	129
TOBACCO FINANCING PHASE II POOL FUND REV - EXPEND	(108,009)	1	(125)	(127)
PHASE II POOL FUND AVAILABLE FINANCING SOURCES	127,561	126	130	129
PHASE II POOL FUND FINANCING USES	127,437	-	130	129
TOBACCO FINANCING PHASE II POOL FUND ENDING FUND BALANCE	124	126	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

1301 MENTAL HEALTH ALCOHOL ABUSE EDUCATION & PREVENTION FUND

A portion of certain state fines must be allocated for alcohol abuse education and prevention. To date, there have been no expenditures. For 2024-25, the available fund balance of \$152,977 is appropriated for contingency.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
13010 491100 F/B UNRES UNDES	296,531	313,511	335,283	219,633
ABUSE EDUC/PREV BEGINNING FUND BALANCE	<u>296,531</u>	<u>313,511</u>	<u>335,283</u>	<u>219,633</u>
Revenue				
13010 630204 CRIMINAL FINES	15,922	23,696	20,645	25,304
13010 640101 INTEREST ON CASH	<u>1,058</u>	<u>3,818</u>	<u>2,584</u>	<u>8,040</u>
BHS CO ALC ABUSE EDUC/PREV REVENUE	<u>16,980</u>	<u>27,513</u>	<u>23,229</u>	<u>33,344</u>
Expense				
13010 750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	-	150,000	100,000
13010 780100 APPROPRIATION FOR CONTINGENCY	<u>-</u>	<u>-</u>	<u>208,512</u>	<u>152,977</u>
ALC ABUSE EDUC/PREV EXPENDITURES	<u>-</u>	<u>-</u>	<u>358,512</u>	<u>252,977</u>
ALC ABUSE EDUC/PREV REV - EXPEND	<u>16,980</u>	<u>27,513</u>	<u>(335,283)</u>	<u>(219,633)</u>
ABUSE EDUC/PREV AVAILABLE FINANCING SOURCES	313,511	341,024	358,512	252,977
ABUSE EDUC/PREV FINANCING USES	<u>-</u>	<u>-</u>	<u>358,512</u>	<u>252,977</u>
MH CO ALC ABUSE EDUC/PREV ENDING FUND BALANCE	<u>313,511</u>	<u>341,024</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

1302 MENTAL HEALTH ALCOHOL PROGRAM 1463.16

A portion of certain state fines must be allocated for this purpose. Funds are transferred to the General Fund as needed for a County match for the Alcohol and Perinatal Treatment program in the Behavioral Health budget. The transfer amount budgeted for 2024-25 is \$14,000. The remaining available balance of \$362,164 is appropriated for contingency.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
13020 491100 F/B UNRES UNDES	257,993	277,750	307,658	335,482
MH CO ALC PROG PC 1463.16 BEGINNING FUND BALANCE	<u>257,993</u>	<u>277,750</u>	<u>307,658</u>	<u>335,482</u>
Revenue				
13020 630204 CRIMINAL FINES	18,830	30,760	28,760	33,822
13020 640101 INTEREST ON CASH	928	3,436	2,296	6,860
COHOL PROG PC1463.16 REVENUE	<u>19,758</u>	<u>34,195</u>	<u>31,056</u>	<u>40,682</u>
Expense				
13020 750100 OP TRANS OUT - GEN FD	-	-	14,000	14,000
13020 780100 APPROPRIATION FOR CONTINGENCY	-	-	324,714	362,164
COHOL PROG PC1463.16 EXPENDITURES	<u>-</u>	<u>-</u>	<u>338,714</u>	<u>376,164</u>
COHOL PROG PC1463.16 REV - EXPEND	<u>19,758</u>	<u>34,195</u>	<u>(307,658)</u>	<u>(335,482)</u>
MH CO ALC PROG PC 1463.16 AVAILABLE FINANCING SOURCES	277,750	311,946	338,714	376,164
MH CO ALC PROG PC 1463.16 FINANCING USES	<u>-</u>	<u>-</u>	<u>338,714</u>	<u>376,164</u>
MH CO ALC ENDING FUND BALANCE	<u>277,750</u>	<u>311,946</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

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 2024-25, the available fund balance of \$23,639 is appropriated for contingency.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
13030 491100 F/B UNRES UNDES	40,863	48,037	57,411	40,411
BEGINNING FUND BALANCE	<u>40,863</u>	<u>48,037</u>	<u>57,411</u>	<u>40,411</u>
Revenue				
13030 630203 CONTROLLED SUBSTANCE FINES	214	314	197	504
13030 630204 CRIMINAL FINES	6,806	7,312	8,723	6,372
13030 640101 INTEREST ON CASH	155	616	406	1,352
13030 661601 CLERK RECORDING FEES	-	5	-	-
13030 661602 HEALTH RECORDING FEES	-	70	-	-
DRUG EDUC H&S 11372.7 REVENUE	<u>7,175</u>	<u>8,317</u>	<u>9,326</u>	<u>8,228</u>
Expense				
13030 750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	-	50,000	25,000
13030 780100 APPROPRIATION FOR CONTINGENCY	-	-	16,737	23,639
DRUG EDUC H&S 11372.7 EXPENDITURES	-	-	66,737	48,639
DRUG EDUC H&S 11372.7 REV - EXPEND	<u>7,175</u>	<u>8,317</u>	<u>(57,411)</u>	<u>(40,411)</u>
DRUG EDUC H&S 11372.7 AVAILABLE FINANCING SOURCES	48,037	56,355	66,737	48,639
DRUG EDUC H&S 11372.7 FINANCING USES	<u>-</u>	<u>-</u>	<u>66,737</u>	<u>48,639</u>
DRUG EDUC H&S 11372.7 ENDING FUND BALANCE	<u>48,037</u>	<u>56,355</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

1310 HEALTH AIDS EDUCATION

Fines are levied by the court as a result of violations and convictions involving drug use or sexual crimes. These fines are allocated to Public Health for the purpose of AIDS education and testing. For FY 2024-25, \$5,229 is allocated for Operating Transfer Out to reimburse for Public Health program staff time.

		ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance					
91310	491100 F/B UNRES UNDES	11,715	12,208	2,790	4,129
	BEGINNING FUND BALANCE	11,715	12,208	2,790	4,129
Revenue					
13100	630204 CRIMINAL FINES	452	855	1,000	1,000
13100	640101 INTEREST ON CASH	41	121	20	100
	REVENUE	493	976	1,020	1,100
Expense					
13100	750100 OPERATING TRANSFERS OUT	-	10,000	4,303	5,229
13100	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	EXPENDITURES	-	10,000	4,303	5,229
	REV - EXPEND	493	(9,024)	(3,283)	(4,129)
	AVAILABLE FINANCING SOURCES	12,208	13,184	3,810	5,229
	FINANCING USES	-	10,000	4,303	5,229
	ENDING FUND BALANCE	12,208.06	3,183.84	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

1311 HEALTH CHILD SAFETY SEATS

The courts can levy a vehicle code fine for failure to use a child safety seat. These fines are allocated for the purpose of providing a child safety seats program including providing low or no cost safety seats to qualifying households. For FY 2024-25, \$165 for membership expenses, \$650 for mileage relating to certification training and monthly coalition meetings and events; \$3,000 for the purchase of child safety seats; \$1,950 for certification training, meeting, and event costs including costs of certification or recertification for up to ten staff, and costs of attending the Annual Childhood Injury Prevention Conference; and \$20,000 to reimburse Public Health staff time in the program. The remaining projected balance of \$63,484 is appropriated for contingency.

		ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance					
93110	491100 F/B UNRES UNDES	80,044	82,079	81,706	86,448
	SAFETY SEATS BEGINNING FUND BALANCE	80,044	82,079	81,706	86,448
Revenue					
13110	630100 VEHICLE CODE FINES	1,808	1,547	1,621	1,646
13110	640101 INTEREST ON CASH	282	967	300	1,155
	SAFETY SEATS REVENUE	2,089	2,515	1,922	2,801
Expense					
13110	721100 MEMBERSHIPS	-	165	165	165
13110	721601 RENT/LEASE COUNTY VEHICLE	-	7	650	650
13110	721900 SPECIAL DEPARTMENTAL EXPENSE	-	50	3,000	3,000
13110	722000 TRANSPORTATION/TRAVEL/EDUCATION	-	724	1,950	1,950
13110	750100 OP TRANS OUT - GEN FD	-	-	-	20,000
13110	780100 APPROPRIATION FOR CONTINGENCY	-	-	77,863	63,484
	SAFETY SEATS EXPENDITURES	-	946	83,628	89,249
	SAFETY SEATS REV - EXPEND	2,089	1,568	(81,706)	(86,448)
	SAFETY SEATS AVAILABLE FINANCING SOURCES	82,134	84,593	83,628	89,249
	SAFETY SEATS FINANCING USES	-	946	83,628	89,249
	SAFETY SEATS ENDING FUND BALANCE	82,134	83,647	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

1312 HEALTH EMERGENCY SERVICES

A portion of criminal and vehicle fines are dedicated to reimbursing unreimbursed expenses for physicians and hospitals providing emergency services to indigents and other emergency medical service expenses. For 2024-2025, appropriations totaling \$181,900 in this fund will cover payments to emergency service providers and local emergency medical services administration costs; and \$16,000 for reimbursement of Department administrative expenses for oversight of payments to emergency service providers.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
91312 491100 F/B UNRES UNDES	58,390	25,252	55,846	29,000
HLTH EMERGENCY SERVICES BEGINNING FUND BALANCE	<u>58,390</u>	<u>25,252</u>	<u>55,846</u>	<u>29,000</u>
Revenue				
13120 630204 CRIMINAL FINES	132,522	148,817	150,000	165,000
13120 630209 PARKING FINES	1,681	564	2,500	2,500
13120 640101 INTEREST ON CASH	449	770	500	1,400
HLTH EMERGENCY SERVICES REVENUE	<u>134,652</u>	<u>150,151</u>	<u>153,000</u>	<u>168,900</u>
Expense				
13120 721400 PROF & SPEC SVC	155,243	116,715	193,546	181,900
13120 750100 OP TRANS OUT - GEN FD	12,548	15,015	15,300	16,000
13120 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
HLTH EMERGENCY SERVICES EXPENSE	<u>167,791</u>	<u>131,730</u>	<u>208,846</u>	<u>197,900</u>
EMERGENCY SERVICES REV - EXPEND	<u>(33,138)</u>	<u>18,421</u>	<u>(55,846)</u>	<u>(29,000)</u>
AVAILABLE FINANCING SOURCES	193,043	175,403	208,846	197,900
FINANCING USES	<u>167,791</u>	<u>131,730</u>	<u>208,846</u>	<u>197,900</u>
ENDING FUND BALANCE	<u>25,252</u>	<u>43,673</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

1313 HEALTH VITAL RECORDS IMPROVEMENT PROGRAM

A portion of Health Recording Fees is allocated to this fund. The Department of Public Health expends these funds as eligible projects occur. For fiscal year 2024-25, appropriations totaling \$10,070 will cover improvements in the Vital Records operations including communications, supplies, travel, special departmental expense, and copier lease charges. The remaining available fund balance of \$129,919 is appropriated for contingency.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
91313 491100 F/B UNRES UNDES	96,073	109,310	112,657	129,888
VITAL RCD IMPROV PROG BEGINNING FUND BALANCE	<u>96,073</u>	<u>109,310</u>	<u>112,657</u>	<u>129,888</u>
Revenue				
13130 640101 INTEREST ON CASH	7,945	16,094	7,000	3,031
13130 661602 HEALTH RECORDING FEES	10,844	9,724	9,110	7,070
VITAL RCD IMRPOV PROG REVENUE	<u>18,789</u>	<u>25,818</u>	<u>16,110</u>	<u>10,101</u>
Expenses				
13130 720300 COMMUNICATION SERVICES	620	675	700	720
13130 721300 OFFICE SUPPLIES	896	1,347	2,000	2,000
13130 721601 RENTS/LEASES CO VEHICLE	48	247	150	150
13130 721900 SPECIAL DEPARTMENTAL EXPENSE	3,988	4,137	4,000	4,200
13130 722000 TRANS/TRAVEL/EDUC	-	-	250	300
13130 730330 LEASE PRINCIPAL	-	-	2,200	2,700
13130 708001 APPROPRIATION FOR CONTINGENCY	-	-	119,466	129,919
VITAL RCD IMPROV PROG EXPENSE	<u>5,553</u>	<u>6,406</u>	<u>128,766</u>	<u>139,989</u>
VITAL RCD IMRPOV PROG REV - EXPEND	<u>13,237</u>	<u>19,412</u>	<u>(112,657)</u>	<u>(129,888)</u>
VITAL RCD IMPROV PROG AVAILABLE FINANCING SOURCES	114,862	135,128	128,766	139,989
VITAL RCD IMPROV PROG FINANCING USES	<u>5,553</u>	<u>6,406</u>	<u>128,766</u>	<u>139,989</u>
VITAL RCD IMPROV PROG ENDING FUND BALANCE	<u>109,310</u>	<u>128,722</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
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1315 EPIDEMIOLOGY AND LABORATORY CAPACITY ENHANCING DETECTION

The Epidemiology and Laboratory Capacity Enhancing Detection Prepayment Fund is for tracking upfront prepaid funding through the Centers for Disease Control and Prevention (CDC) Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases (EL) Emerging Issues (E) Project, as part of the Paycheck Protection Program and Health Care Enhancement Act of 2020, P.L. 116-139, Title I, and the Coronavirus Response and Relief Supplemental Appropriations Act of 2021, P.L. 116-260. This funding is to support Department of Public Health in preventing, preparing for, and responding to coronavirus or similar public health concerns through testing, case investigation and contact tracing, surveillance, containment, mitigation, and expanding laboratory and epidemiology capacity. All prepaid funds were expended in FY 2022-2023 to reimburse program expenditure and Fund 1315 was closed out with a \$0 fund balance. No allocation of funds will be needed for FY 2024-2025.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2021-22	2022-23	2023-24	2024-25
Fund Balance					
93150	491100 F/B UNRES UNDES	1,184,555	2,184,555	-	-
	BEGINNING FUND BALANCE	1,184,555	2,184,555	-	-
Revenue					
13150	657000 FED - OTHER	-	-	-	-
	HEALTH 6031 REVENUE	-	-	-	-
Expenses					
13150	750100 OPERATING TRANSFERS OUT	1,184,555	2,184,555	-	-
13150	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	HEALTH 6031 EXPENDITURES	1,184,555	2,184,555	-	-
	HEALTH 6031 REV - EXPEND	(1,184,555)	(2,184,555)	-	-
	AVAILABLE FINANCING SOURCES	1,184,555	2,184,555	-	-
	FINANCING USES	1,184,555	2,184,555	-	-
13150	HEALTH ELC ED FUNDING FUND BALANCE	-	-	-	-

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1316 HEALTH FEDERAL ADVANCE PAYMENTS

When the County receives advance federal payments before work is performed, these revenues are required to be deposited into a zero interest Fund until spent. The Health Federal Advance Payments Fund tracks these advance payments until work is performed and the funds are then transferred to reimburse Department expenses. Funds currently deposited are for the Epidemiology and Lab Capacity Advance Molecular Detection (ELC AMD), federal funds from the Center for Disease Control and Prevention (CDC) passed through the California Department of Public Health (CDPH). For FY 2024-25, \$369,068 is recommended for transfer to the Department of Public Health general fund for costs associated for these activities.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2021-22	2022-23	2023-24	2024-25
Fund Balance					
93160	491100 F/B UNRES UNDES	-	106,886	231,000	369,068
	BEGINNING FUND BALANCE	-	106,886	231,000	369,068
Revenue					
13160	657000 FED - OTHER	106,886	-	-	-
13160	680200 OPERATING TRANSFERS IN	-	369,068	-	-
	HEALTH 1316 REVENUE	106,886	369,068	-	-
Expenses					
13160	750100 OPERATING TRANSFERS OUT	-	106,886	231,000	369,068
13160	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	HEALTH 1316 EXPENDITURES	-	106,886	231,000	369,068
	HEALTH 1316 REV - EXPEND	106,886	262,182	(231,000)	(369,068)
	AVAILABLE FINANCING SOURCES	106,886	475,954	231,000	369,068
	FINANCING USES	-	106,886	231,000	369,068
13160	HEALTH 1316 ENDING FUND BALANCE	106,886	369,068	-	-

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1318 OPIOID SETTLEMENT

Pursuant to Government Code, Title 2, Division 3, Part 2, Chapter 6, Article 2, Section 12534, the Opioid Settlement Fund (OSF) was created in the State Treasury. During the opioid epidemic, state, local, and tribal governments have brought lawsuits against pharmaceutical and drug distribution companies that have fueled the crisis. The lawsuits allege that these companies fueled the opioid crisis by marketing opioids in misleading ways, downplaying risks, exaggerating benefits, and engaging in reckless distribution practices. The lawsuits seek to recover costs associated with the opioid epidemic and remediation. California has joined several lawsuits against manufacturers, distributors, pharmacies, and other entities responsible for aiding the opioid epidemic. Participating Subdivisions in California have received the first rounds of funding from settlements to be used for future opioid remediation activities. California's Participating Subdivisions are expected to receive additional funds as more settlements are finalized.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2021-22	2022-23	2023-24	2024-25
Fund Balance					
91318	491100 F/B UNRES UNDES	-	-	820,937	323,322
	BEGINNING FUND BALANCE	-	-	820,937	323,322
Revenue					
13180	640101 INTEREST ON CASH	-	5,150	23,990	8,137
13180	654000 ST - OTHER	-	815,787	524,110	543,552
	Opioid 1318 REVENUE	-	820,937	548,101	551,689
Expenses					
13180	731305 CONTRIBUTIONS/OTHER AGENCIES	-	-	-	490,755
	Opioid 1318 EXPENDITURES	-	-	1,045,716	490,755
	Opioid 1318 REV - EXPEND	-	820,937	(497,615)	60,934
	AVAILABLE FINANCING SOURCES	-	820,937	1,369,038	875,011
	FINANCING USES	-	-	1,045,716	490,755
13180	Opioid 1318 ENDING FUND BALANCE	-	820,937	323,322	384,256

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1319 MADERA COMMUNITY HOSPITAL

Madera County received confirmation from the Department of Health Care Services of the one-time allocation payment as per State of California Executive Order (EO 22/23-157 Revised #4) Section 19.56 to be utilized to facilitate the reopening of operations at Madera Community Hospital (MCH). The one-time payment was in the amount of \$5,000,000.00. In Fiscal Year 2023-2024, \$4,000,000.00 was used to fund MCH's weekly "burn rate". For Fiscal Year 2024-2025, \$1,000,000.00 is appropriated for Contributions to Other Agencies.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2021-22	2022-23	2023-24	2024-25
Fund Balance					
91319	491100 F/B UNRES UNDES	-	-	-	1,050,261
	BEGINNING FUND BALANCE	-	-	-	1,050,261
Revenue					
13190	640101 INTEREST ON CASH	-	-	-	5,965
13190	654000 ST - OTHER	-	-	5,000,000	-
	MCH 1319 REVENUE	-	-	5,000,000	5,965
Expenses					
13190	731305 CONTRIBUTIONS/OTHER AGENCIES	-	-	5,000,000	1,000,000
13190	780100 APPROPRIATION FOR CONTINGENCIES	-	-	-	56,226
	MCH 1319 EXPENDITURES	-	-	5,000,000	1,056,226
	MCH 1319 REV - EXPEND	-	-	-	(1,050,261)
	AVAILABLE FINANCING SOURCES	-	-	5,000,000	1,056,226
	FINANCING USES	-	-	5,000,000	1,056,226
13190	MCH 1319 ENDING FUND BALANCE	-	-	-	-

COUNTY OF MADERA
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1320 CRIMINAL JUSTICE FACILITY

A portion of the \$7 penalty assessment for every \$10 of fines is allocated for this purpose. In fiscal year 2000-01, this fund loaned the General Fund \$250,000 to help cash flow the Chowchilla Library Project. During fiscal year 2011-12, the General Fund made the final repayment on this loan. In the 2014-15 fiscal year, \$330,000 was appropriated as a transfer to the General Fund for ongoing projects, and \$400,000 was appropriated as a transfer to Capital Projects as a portion of the required cash match for the County's Phase III-Jail Expansion funding application (SB 1022), as previously approved by the Board of Supervisors. However, the County did not receive funding for Phase III; therefore, the appropriation was used to offset costs associated with the County's Phase II Jail Expansion (Jail Kitchen) as approved by the Board in December 2014. In fiscal year 2015-16, \$46,170 was used for a new high-efficiency chiller at the Sheriff's facility on Road 28, and \$87,307 was used for security upgrades at the Jail. In fiscal years 2016-17 and 2017-18, \$360,000 was transferred to the General Fund for ongoing projects. In fiscal year 2024-25, \$360,000 is appropriated as a transfer to the General Fund and the remaining balance of \$26,000 is appropriated for contingency.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
13200 491100 F/B UNRES UNDES	492,352	405,556	312,620	93,500
JUSTICE FACILITY BEGINNING FUND BALANCE	<u>492,352</u>	<u>405,556</u>	<u>312,620</u>	<u>93,500</u>
Revenue				
13200 630204 CRIMINAL FINES	270,932	326,549	280,000	290,000
13200 630209 PARKING FINES	931	435	1,000	500
13200 640101 INTEREST ON CASH	1,342	3,110	2,500	2,000
JUSTICE FACILITY REVENUE	<u>273,204</u>	<u>330,094</u>	<u>283,500</u>	<u>292,500</u>
Expense				
13200 750100 OP TRANS OUT - GEN FD	360,000	360,000	360,000	360,000
13200 780100 APPROPRIATION FOR CONTINGENCY	-	-	236,120	26,000
13200 790500 CASH FLOW LOAN	-	-	-	-
JUSTICE FACILITY EXPENDITURES	<u>360,000</u>	<u>360,000</u>	<u>596,120</u>	<u>386,000</u>
JUSTICE FACILITY REV - EXPEND	<u>(86,796)</u>	<u>(29,906)</u>	<u>(312,620)</u>	<u>(93,500)</u>
JUSTICE FACILITY AVAILABLE FINANCING SOURCES	765,556	735,650	596,120	386,000
JUSTICE FACILITY FINANCING USES	<u>360,000</u>	<u>360,000</u>	<u>596,120</u>	<u>386,000</u>
JUSTICE FACILITY ENDING FUND BALANCE	<u>405,556</u>	<u>375,650</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
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1321 COUNTY RAILROAD EDUCATION

Beginning in 2002-03, a portion of state fines must be allocated for this purpose. The allocation is limited, and that has precluded any expenditure to date. For 2024-25, the entire available fund balance of \$18,075 is appropriated for contingency.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
13210 491100 F/B UNRES UNDES	16,807	17,233	17,600	17,780
EDUCATION BEGINNING FUND BALANCE	<u>16,807</u>	<u>17,233</u>	<u>17,600</u>	<u>17,780</u>
Revenue				
13210 630204 CRIMINAL FINES	368	125	500	125
13210 640101 INTEREST ON CASH	59	203	155	170
EDUCATION REVENUE	<u>427</u>	<u>328</u>	<u>655</u>	<u>295</u>
Expense				
13210 780100 APPROPRIATION FOR CONTINGENCY	-	-	18,255	18,075
EDUCATION EXPENDITURES	-	-	18,255	18,075
EDUCATION REV - EXPEND	<u>427</u>	<u>328</u>	<u>(17,600)</u>	<u>(17,780)</u>
EDUCATION AVAILABLE FINANCING SOURCES	17,233	17,561	18,255	18,075
EDUCATION FINANCING USES	-	-	18,255	18,075
CO RAILRO ENDING FUND BALANCE	<u>17,233</u>	<u>17,561</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
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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 2024-25, \$25,000 is appropriated for Special Departmental Expense and the remaining \$149,607 is appropriated for contingency.

		<u>ACTUAL 2021-22</u>	<u>ACTUAL 2022-23</u>	<u>BOARD APPROVED 2023-24</u>	<u>PROPOSED BUDGET 2024-25</u>
Fund Balance					
13250	491100 F/B UNRES UNDES	125,740	139,537	154,432	142,745
	SHERIFF CIVIL FEES BEGINNING FUND BALANCE	<u>125,740</u>	<u>139,537</u>	<u>154,432</u>	<u>142,745</u>
Revenue					
13250	640101 INTEREST ON CASH	459	1,642	1,157	1,762
13250	661100 CIVIL PROCESS SVCS	6	232	138	100
13250	661101 SHERIFF CIV PROC SVC	13,332	13,437	10,476	30,000
	SHERIFF CIVIL FEES GC 26731 REVENUE	<u>13,797</u>	<u>15,311</u>	<u>11,771</u>	<u>31,862</u>
Expense					
13250	721900 SPECIAL DEPARTMENTAL EXPENSE	-	12,103	15,000	25,000
13250	780100 APPROPRIATION FOR CONTINGENCY	-	-	151,203	149,607
	SHERIFF CIVIL FEES GC 26731 EXPENDITURES	<u>-</u>	<u>12,103</u>	<u>166,203</u>	<u>174,607</u>
	SHERIFF CIVIL FEES GC 26731 REV - EXPENDITURES	<u>13,797</u>	<u>3,208</u>	<u>(154,432)</u>	<u>(142,745)</u>
	SHERIFF CIVIL FEES GC 26731 AVAILABLE FINANCING SOURCES	139,537	154,848	166,203	174,607
	SHERIFF CIVIL FEES GC 26731 FINANCING USES	<u>-</u>	<u>12,103</u>	<u>166,203</u>	<u>174,607</u>
	SHERIFF CIVIL FEES ENDING FUND BALANCE	<u>139,537</u>	<u>142,745</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
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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 2024-25, the complete balance of \$45,150 is appropriated for Professional and Specialized Services.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
13310 491100 F/B UNRES UNDES	-	-	57,596	-
DOMESTIC VIOLENCE BEGINNING FUND BALANCE	-	-	57,596	-
Revenue				
13310 640101 INTEREST ON CASH	51	177	120	150
13310 661601 CLERK RECORDING FEES	46,575	56,349	48,500	45,000
DOMESTIC VIOLENCE PROGRAMS REVENUE	46,626	56,526	48,620	45,150
Expense				
13310 721400 PROF & SPEC SVC	41,412	29,336	106,216	45,150
13310 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
DOMESTIC VIOLENCE PROGRAMS EXPENDITURES	41,412	29,336	106,216	45,150
DOMESTIC VIOLENCE PROGRAMS REV - EXPEND	5,214	27,190	(57,596)	-
DOMESTIC VIOLENCE AVAILABLE FINANCING SOURCES	46,626	56,526	106,216	45,150
DOMESTIC VIOLENCE FINANCING USES	41,412	29,336	106,216	45,150
DOMESTIC VIOLENCE ENDING FUND BALANCE	5,214	27,190	-	-

COUNTY OF MADERA
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1340 PLANNING – COMMUNICATION TOWER FEES

As communication towers are installed, the installing companies are required to deposit funds the county may use to remove abandoned towers. In 2015-16, \$21,000 was transferred to the Planning budget for special projects. In 2023-24, the entire fund balance of \$11,674 was appropriated for contingency. In 2024-25, the entire fund balance of \$11,890 is appropriated for contingency.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
13400 491100 F/B UNRES UNDES	11,586	11,626	11,674	11,890
	<u>11,586</u>	<u>11,626</u>	<u>11,674</u>	<u>11,890</u>
Revenue				
13400 640101 INTEREST ON CASH	40	136	-	-
COMM TOWER FEE REVENUE	<u>40</u>	<u>136</u>	<u>-</u>	<u>-</u>
Expense				
13400 780100 APPROPRIATION FOR CONTINGENCY	-	-	11,674	11,890
COMM TOWER FEE EXPENDITURES	<u>-</u>	<u>-</u>	<u>11,674</u>	<u>11,890</u>
COMM TOWER FEE REV - EXPEND	<u>40</u>	<u>136</u>	<u>(11,674)</u>	<u>(11,890)</u>
COMM TOWER FEE AVAILABLE FINANCING SOURCES	11,626	11,763	11,674	11,890
COMM TOWER FEE FINANCING USES	<u>-</u>	<u>-</u>	<u>11,674</u>	<u>11,890</u>
COMM TOWER FEE ENDING FUND BALANCE	<u>11,626</u>	<u>11,763</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
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1344 ELECTRONIC RECORDING

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

		ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance					
13440	491100 F/B UNRES UNDES	166,136	182,259	160,000	205,000
	ELECTRONIC RECORDING BEGINNING FUND BALANCE	<u>166,136</u>	<u>182,259</u>	<u>160,000</u>	<u>205,000</u>
Revenue					
13440	640101 INTEREST ON CASH	641	2,315	1,800	4,200
13440	661603 RECORDER RECORDING FEES	34,354	21,232	28,000	20,000
	ELECTRONIC RECORDING REVENUE	<u>34,995</u>	<u>23,547</u>	<u>29,800</u>	<u>24,200</u>
Expense					
13440	750100 OP TRANS OUT - GEN FD	18,872	22,225	25,000	25,000
13440	780100 APPROPRIATION FOR CONTINGENCY	-	-	164,800	204,200
	ELECTRONIC RECORDING EXPENDITURES	<u>18,872</u>	<u>22,225</u>	<u>189,800</u>	<u>229,200</u>
	ELECTRONIC RECORDING - EXPEND	<u>16,123</u>	<u>1,322</u>	<u>(160,000)</u>	<u>(205,000)</u>
	ELECTRONIC RECORDING AVAILABLE FINANCING SOURCES	201,131	205,805	189,800	229,200
	ELECTRONIC RECORDING FINANCING USES	<u>18,872</u>	<u>22,225</u>	<u>189,800</u>	<u>229,200</u>
	ELECTRONIC RECORDING ENDING FUND BALANCE	<u>182,259</u>	<u>183,580</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
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1345 RECORDER MICROGRAPHICS

The additional \$1 recording fee must be set aside to be used solely for micrographics. For 2024-25, an operating transfer out of \$20,000 is based on estimated revenue to the General Fund. The remaining available fund balance of \$263,400 is appropriated for contingency.

		ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance					
13450	491100 F/B UNRES UNDES	198,853	221,624	185,000	250,000
	MICROGRAPHICS BEGINNING FUND BALANCE	<u>198,853</u>	<u>221,624</u>	<u>185,000</u>	<u>250,000</u>
Revenue					
13450	640101 INTEREST ON CASH	759	2,788	2,500	5,400
13450	661603 RECDR RECORDING FEES	37,012	24,150	28,000	28,000
	MICROGRAPHICS REVENUE	<u>37,771</u>	<u>26,937</u>	<u>30,500</u>	<u>33,400</u>
Expense					
13450	750100 OP TRANS OUT - GEN FD	15,000	19,362	20,000	20,000
13450	780100 APPROPRIATION FOR CONTINGENCY	-	-	195,500	263,400
	MICROGRAPHICS EXPENDITURES	<u>15,000</u>	<u>19,362</u>	<u>215,500</u>	<u>283,400</u>
	MICROGRAPHICS REV - EXPEND	<u>22,771</u>	<u>7,575</u>	<u>(185,000)</u>	<u>(250,000)</u>
	MICROGRAPHICS AVAILABLE FINANCING SOURCES	236,624	248,561	215,500	283,400
	MICROGRAPHICS FINANCING USES	<u>15,000</u>	<u>19,362</u>	<u>215,500</u>	<u>283,400</u>
	MICROGRAPHICS ENDING FUND BALANCE	<u>221,624</u>	<u>229,199</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
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1346 RECORDER MODERNIZATION

A portion of each recording fee must be set aside to be used solely for modernization. For 2024-25, an operating transfer out of \$110,000 is recommended based on estimated revenue to the General Fund. The remaining available fund balance of \$1,980,000 is appropriated for contingency.

		ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance					
13460	491100 F/B UNRES UNDES	1,451,041	1,674,703	1,451,041	1,880,000
	RECORDER MODERNIZATION BEGINNING FUND BALANCE	<u>1,451,041</u>	<u>1,674,703</u>	<u>1,451,041</u>	<u>1,880,000</u>
Revenue					
13460	640101 INTEREST ON CASH	5,616	21,058	16,000	40,000
13460	661603 RECDR RECORDING FEES	219,209	132,973	120,000	130,000
13460	662700 OTHER CHARGES FOR SVCS	83,880	52,579	52,000	40,000
	MODERNIZATION REVENUE	<u>308,705</u>	<u>206,610</u>	<u>188,000</u>	<u>210,000</u>
Expense					
13460	750100 OP TRANS OUT - GEN FD	85,043	90,158	110,000	110,000
13460	780100 APPROPRIATION FOR CONTINGENCY	-	-	1,529,041	1,980,000
	MODERNIZATION EXPENDITURES	<u>85,043</u>	<u>90,158</u>	<u>1,639,041</u>	<u>2,090,000</u>
	MODERNIZATION REV - EXPEND	<u>223,662</u>	<u>116,452</u>	<u>(1,451,041)</u>	<u>(1,880,000)</u>
	MODERNIZATION AVAILABLE FINANCING SOURCES	1,759,746	1,881,313	1,639,041	2,090,000
	MODERNIZATION FINANCING USES	<u>85,043</u>	<u>90,158</u>	<u>1,639,041</u>	<u>2,090,000</u>
	MODERNIZATION ENDING FUND BALANCE	<u>1,674,703</u>	<u>1,791,155</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
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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 2024-25, \$30,000 is appropriated for a transfer to the General Fund, and the remaining available fund balance of \$59,307 is appropriated for contingency.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
13470 491100 F/B UNRES UNDES	106,665	96,596	96,665	87,307
TRUNCATION PROGRAM BEGINNING FUND BALANCE	<u>106,665</u>	<u>96,596</u>	<u>96,665</u>	<u>87,307</u>
Revenue				
13470 640101 INTEREST ON CASH	371	1,151	800	2,000
13470 661604 SOC SEC TRUNCATION PROG FEE	-	-	-	-
TRUNCATION PROGRAM REVENUE	<u>371</u>	<u>1,151</u>	<u>800</u>	<u>2,000</u>
Expense				
13470 750100 OP TRANS OUT - GEN FD	10,440	10,440	30,000	30,000
13470 780100 APPROPRIATION FOR CONTINGENCY	-	-	67,465	59,307
TRUNCATION PROGRAM EXPENDITURES	<u>10,440</u>	<u>10,440</u>	<u>97,465</u>	<u>89,307</u>
TRUNCATION PROGRAM REV - EXPEND	<u>(10,069)</u>	<u>(9,289)</u>	<u>(96,665)</u>	<u>(87,307)</u>
TRUNCATION PROGRAM AVAILABLE FINANCING SOURCES	107,036	97,748	97,465	89,307
TRUNCATION PROGRAM FINANCING USES	<u>10,440</u>	<u>10,440</u>	<u>97,465</u>	<u>89,307</u>
TRUNCATION PROGRAM ENDING FUND BALANCE	<u>96,596</u>	<u>87,308</u>	<u>-</u>	<u>-</u>

1348 ENVIRONMENTAL HEALTH – UNDERGROUND STORAGE TANK PENALTIES

This fund receives this County’s share of state-wide penalties assessed against owners of underground tanks that leak contaminants into the environment. For Fiscal Year 2024-25, \$42,000 is appropriated for Operating Transfer Out. The remaining balance of \$217,350 is appropriated for contingencies.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
13480 491100 F/B UNRES UNDES	198,372	200,218	206,472	212,500
UST PENALTIES BEGINNING FUND BALANCE	<u>198,372</u>	<u>200,218</u>	<u>206,472</u>	<u>212,500</u>
Revenue				
13480 630226 UST PENALTIES H&S 25299	561	-	-	-
13480 630300 FORFEITURES & PENALTIES	592	5,564	-	-
13480 640101 INTEREST ON CASH	692	2,387	-	4,850
UST PENALTIES REVENUE	<u>1,845</u>	<u>7,951</u>	<u>-</u>	<u>4,850</u>
Expense				
13480 750100 OPERATING TRANSFERS OUT	-	-	-	42,000
13480 780100 APPROPRIATION FOR CONTINGENCY	-	-	206,472	217,350
UST PENALTIES EXPENDITURES	<u>-</u>	<u>-</u>	<u>206,472</u>	<u>217,350</u>
UST PENALTIES REV - EXPEND	<u>1,845</u>	<u>7,951</u>	<u>(206,472)</u>	<u>(212,500)</u>
UST PENALTIES AVAILABLE FINANCING SOURCES	200,217	208,169	206,472	217,350
UST PENALTIES FINANCING USES	<u>-</u>	<u>-</u>	<u>206,472</u>	<u>217,350</u>
UST PENALTIES ENDING FUND BALANCE	<u>200,217</u>	<u>208,169</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

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 2024-25, the entire fund balance of \$25,695 is appropriated for contingency.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
13500 491100 F/B UNRES UNDES	25,018	25,105	25,207	25,695
NUISANCE ABATE EH/DEGS/PLNG BEGINNING FUND BALANCE	<u>25,018</u>	<u>25,105</u>	<u>25,207</u>	<u>25,695</u>
Revenue				
13500 640101 INTEREST ON CASH	87	294	-	
ABATE EH,DEGS,PLN REVENUE	<u>87</u>	<u>294</u>	<u>-</u>	<u>-</u>
Expense				
13500 780100 APPROPRIATION FOR CONTINGENCY	-	-	25,207	25,695
ABATE EH,DEGS,PLN EXPENDITURES	-	-	25,207	25,695
ABATE EH,DEGS,PLN REV - EXPEND	<u>87</u>	<u>294</u>	<u>(25,207)</u>	<u>(25,695)</u>
ABATE EH/DEGS/PLNG AVAILABLE FINANCING SOURCES	25,105	25,399	25,207	25,695
ABATE EH/DEGS/PLNG FINANCING USES	<u>-</u>	<u>-</u>	<u>25,207</u>	<u>25,695</u>
NUISANCE ABATE EH/DEGS/PLNG ENDING FUND BALANCE	<u>25,105</u>	<u>25,399</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

1355 ROBERTA WILLS ANIMAL SHELTER CAPITAL IMPROVEMENTS

Roberta Wills made a bequest to the County to be used exclusively for capital improvements to the animal shelter. In 2005-06, \$294,233 was transferred to the General Fund to help pay for the new animal control shelter. During 2006-07, \$19,508 was transferred to the General Fund to pay for kennels. The fund was closed in FY 2022-23.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
13550 491100 F/B UNRES UNDES	276	-	-	-
R WILLS ANIMAL CAPITAL IMPROV BEGINNING FUND BALANCE	<u>276</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue				
13550 640101 INTEREST ON CASH	1	-	-	-
R WILLS ANIMAL CAPITAL IMPROV REVENUE	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
13550 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
R WILLS ANIMAL CAPITAL IMPROV EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
R WILLS ANIMAL CAPITAL IMPROV REV - EXPEND	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
R WILLS ANIMAL CAPITAL IMPROV AVAILABLE FINANCING SOURCES	277	-	-	-
R WILLS ANIMAL CAPITAL IMPROV FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
R WILLS ANIMAL CAPITAL IMPROV ENDING FUND BALANCE	<u>277</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

1357 ANIMAL CONTROL RABIES/SPAY/NEUTER FUND

Deposits for cat and dog spaying and neutering are used to pay local veterinarians for services rendered or to refund the depositor after showing proof of having spayed or neutered the animal. Based upon prior fiscal year actuals, \$47,000 has been appropriated for the 2024-25 fiscal year for Professional and Specialized Services and \$15,000 for Special Departmental Expense. The remaining available fund balance of \$39,435 is appropriated for contingency.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
13570 491100 F/B UNRES UNDES	37,902	26,870	97,010	47,000
RABIES/SPAY/NEUTER BEGINNING FUND BALANCE	<u>37,902</u>	<u>26,870</u>	<u>97,010</u>	<u>47,000</u>
Revenue				
13570 640101 INTEREST ON CASH	109	375	130	150
13570 659027 MADERA-ANIMAL SHELTER	-	63,000	-	15,000
13570 661000 AGRICULTURAL SERVICES	2,350	1,770	2,500	2,100
13570 661400 HUMANE SERVICES	44,373	52,282	84,330	37,185
RABIES/SPAY/NEUTER REVENUE	<u>46,832</u>	<u>117,427</u>	<u>86,960</u>	<u>54,435</u>
Expense				
13570 720500 HOUSEHOLD EXPENSE	-	234	-	-
13570 721400 PROFESSIONAL & SPECIALIZED SERVICES	57,864	75,505	100,500	47,000
13570 721900 SPECIAL DEPARTMENT EXPENSE	-	59,602	80,000	15,000
13570 780100 APPROPRIATION FOR CONTINGENCY	-	-	3,470	39,435
RABIES/SPAY/NEUTER EXPENDITURES	<u>57,864</u>	<u>135,341</u>	<u>183,970</u>	<u>101,435</u>
RABIES/SPAY/NEUTER REV - EXPEND	<u>(11,032)</u>	<u>(17,914)</u>	<u>(97,010)</u>	<u>(47,000)</u>
RABIES/SPAY/NEUTER AVAILABLE FINANCING SOURCES	84,734	144,296	183,970	101,435
RABIES/SPAY/NEUTER FINANCING USES	<u>57,864</u>	<u>135,341</u>	<u>183,970</u>	<u>101,435</u>
AN CON RABIES/SPAY/NEUTER ENDING FUND BALANCE	<u>26,870</u>	<u>8,955</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

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 2024-25, the entire fund balance of \$4,061 is appropriated for contingency.

	<u>ACTUAL 2021-22</u>	<u>ACTUAL 2022-23</u>	<u>BOARD APPROVED 2023-24</u>	<u>PROPOSED BUDGET 2024-25</u>
Fund Balance				
13650 491100 F/B UNRES UNDES	3,707	3,966	3,787	3,929
VITAL HLTH STATS/CLERK BEGINNING FUND BALANCE	<u>3,707</u>	<u>3,966</u>	<u>3,787</u>	<u>3,929</u>
Revenue				
13650 640101 INTEREST ON CASH	13	47	32	32
13650 661601 CLERK RECORDING FEES	245	139	110	100
HLTH STATS - CLERK REVENUE	<u>259</u>	<u>186</u>	<u>142</u>	<u>132</u>
Expense				
13650 780100 APPROPRIATION FOR CONTINGENCY	-	-	3,929	4,061
HLTH STATS - CLERK EXPENDITURES	-	-	3,929	4,061
HLTH STATS - CLERK REV - EXPEND	<u>259</u>	<u>186</u>	<u>(3,787)</u>	<u>(3,929)</u>
HLTH STATS/CLERK AVAILABLE FINANCING SOURCES	3,966	4,153	3,929	4,061
HLTH STATS/CLERK FINANCING USES	-	-	3,929	4,061
HLTH STATS/CLERK ENDING FUND BALANCE	<u>3,966</u>	<u>4,153</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

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 2024-25, \$17,000 has been appropriated for an operating transfer out to the General Fund. The remaining balance of \$242,400 is appropriated for contingency.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
13670 491100 F/B UNRES UNDES	224,257	223,849	220,000	242,000
HLTH STATS - RECORDER BEGINNING FUND BALANCE	<u>224,257</u>	<u>223,849</u>	<u>220,000</u>	<u>242,000</u>
Revenue				
13670 640101 INTEREST ON CASH	807	2,762	1,800	5,400
13670 661603 RECDR RECORDING FEES	15,785	16,328	12,000	12,000
HLTH STATS - RECORDER REVENUE	<u>16,592</u>	<u>19,090</u>	<u>13,800</u>	<u>17,400</u>
Expense				
13670 750100 OP TRANS OUT - GEN FD	17,000	10,440	17,000	17,000
13670 780100 APPROPRIATION FOR CONTINGENCY	-	-	216,800	242,400
HLTH STATS - RECORDER EXPENDITURES	<u>17,000</u>	<u>10,440</u>	<u>233,800</u>	<u>259,400</u>
HLTH STATS - RECORDER REV - EXPEND	<u>(408)</u>	<u>8,650</u>	<u>(220,000)</u>	<u>(242,000)</u>
HLTH STATS - RECORDER AVAILABLE FINANCING SOURCES	240,849	242,939	233,800	259,400
HLTH STATS - RECORDER FINANCING USES	<u>17,000</u>	<u>10,440</u>	<u>233,800</u>	<u>259,400</u>
VITAL HLTH STATS - RECORDER ENDING FUND BALANCE	<u>223,849</u>	<u>232,499</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

1370 ROADS MITIGATION FEES

By action of the Board of Supervisors, a fee was established to mitigate the impact on roads by new developments. Such mitigation would include enhancements to existing roads with the goal of increasing traffic flow. In 2014-15, \$750,000 was utilized as a loan to MD 10A for completion of the Dublin Well. MD10 continues to make repayments annually. Road Mitigation Fees have been replaced by the Road Impact Fee program.

		ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance					
13700	491100 F/B UNRES UNDES	1,743,178	1,745,209	136,765	272,002
	RD MITIGATION FEES BEGINNING FUND BALANCE	<u>1,743,178</u>	<u>1,745,209</u>	<u>136,765</u>	<u>272,002</u>
Revenue					
13700	640101 INTEREST ON CASH	2,031	5,728	1,000	5,000
13700	680500 LOAN REPAID	-	-	-	-
		<u>2,031</u>	<u>5,728</u>	<u>1,000</u>	<u>5,000</u>
Expense					
13700	790500 CASH FLOW LOAN	-	-	137,765	277,002
	RD MITIGATION FEES EXPENDITURES	-	-	137,765	277,002
	RD MITIGATION FEES REV - EXPEND	<u>2,031</u>	<u>5,728</u>	<u>(136,765)</u>	<u>(272,002)</u>
	RD MITIGATION FEES AVAILABLE FINANCING SOURCES	1,745,209	1,750,937	137,765	277,002
	RD MITIGATION FEES FINANCING USES	-	-	137,765	277,002
	RD MITIGATION FEES ENDING FUND BALANCE	<u>1,745,209</u>	<u>1,750,937</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

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 2024-25, \$183,224 is appropriated in Services and Supplies; the remaining fund balance of \$208,620 is appropriated for contingency.

		ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance					
13760	461100 F/B RES ENCUMBRANCES	-	-	-	-
13760	491100 F/B UNRES UNDES	452,444	531,830	444,236	335,737
		<u>452,444</u>	<u>531,830</u>	<u>444,236</u>	<u>335,737</u>
CO CHILD	TRUST - CAPIT BEGINNING FUND BALANCE	<u>452,444</u>	<u>531,830</u>	<u>444,236</u>	<u>335,737</u>
Revenue					
13760	640101 INTEREST ON CASH	1,673	5,371	2,189	10,845
13760	650930 ST-CHILD ABUSE PIT	3,454	3,313	-	-
13760	657000 FED - OTHER	190,878	35,497	207,893	35,497
13760	661602 HEALTH RECORDING FEES	22,025	11,393	26,234	9,766
13760	661603 RECORDER RECORDING FEES	-	-	-	-
13760	680200 OPERATING TRANSFERS IN	-	115,967	-	-
		<u>218,030</u>	<u>171,541</u>	<u>236,316</u>	<u>56,108</u>
TRUST - CAPIT GRANT REVENUE		<u>218,030</u>	<u>171,541</u>	<u>236,316</u>	<u>56,108</u>
Expense					
13760	721400 PROF & SPEC SVC	138,644	259,135	344,815	183,224
13760	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	208,620
		<u>138,644</u>	<u>259,135</u>	<u>344,815</u>	<u>391,844</u>
TRUST - CAPIT GRANT EXPENDITURES		<u>138,644</u>	<u>259,135</u>	<u>344,815</u>	<u>391,844</u>
TRUST - CAPIT GRANT REV - EXPEND		<u>79,386</u>	<u>(87,594)</u>	<u>(108,500)</u>	<u>(335,736)</u>
TRUST - CAPIT AVAILABLE FINANCING SOURCES		670,474	703,371	680,552	391,844
TRUST - CAPIT FINANCING USES		<u>138,644</u>	<u>259,135</u>	<u>344,815</u>	<u>391,844</u>
TRUST - CAPIT ENDING FUND BALANCE		<u>531,830</u>	<u>444,236</u>	<u>335,737</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

1377 COUNTY BUILDING STATE ADMINISTRATIVE REVENUE

The ST-BSARF FEES are a state mandated fee that jurisdictions must collect on permits that are issued. A small portion is retained by the Building Division for training and administrative costs. This amount is not a function of potential revenue but what is actually collected. For 2024-25, \$15,000 is appropriated for training/travel; and the remaining available fund balance of \$13,878 is appropriated for contingency.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
13770 491100 F/B UNRES UNDES	27,063	27,063	28,454	28,878
ST ADMN REV BEGINNING FUND BALANCE	<u>27,063</u>	<u>27,063</u>	<u>28,454</u>	<u>28,878</u>
Revenue				
13770 654522 ST-BSARF FEES	-	(1)	-	-
ST ADMN REV FUND REVENUE	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>-</u>
Expense				
13770 722000 TRANSPORTATION/TRAVEL	-	-	10,000	15,000
13770 780100 APPROPRIATION FOR CONTINGENCY	-	-	18,454	13,878
ST ADMN REV FUND EXPENDITURES	<u>-</u>	<u>-</u>	<u>28,454</u>	<u>28,878</u>
ST ADMN REV FUND REV - EXPEND	<u>-</u>	<u>(1)</u>	<u>(28,454)</u>	<u>(28,878)</u>
ST ADMN REV AVAILABLE FINANCING SOURCES	27,063	27,062	28,454	28,878
ST ADMN REV FINANCING USES	<u>-</u>	<u>-</u>	<u>28,454</u>	<u>28,878</u>
ST ADMN REV ENDING FUND BALANCE	<u>27,063</u>	<u>27,062</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

1380 COUNTY BUILDING PROGRAM

In May 1999 and February 2000, the County received \$972,074 in compensation from insurance for the Government Center West Wing Fire. Of that, \$267,860 was used for space needs in February 2001, and \$728,131 was used to modify the JC Penney Building for RMA. During fiscal year 2005-06, the County sold the Lewis Street building to the County Office of Education for \$240,000. During fiscal year 2008-09, the County sold the Chowchilla Government Center building and Library building to the City of Chowchilla. Proceeds of all these sales were deposited into this fund. In fiscal year 2013-14, \$160,715 was used to partially fund the Government Center - Third Floor Tenant Improvements. In addition, a portion of proceeds from the sale of Putney Ranch (\$350,000) was deposited in this fund for capital improvements for the new Sheriff facility of which \$300,000 was utilized in fiscal year 2014-15. In fiscal year 2015-16, \$90,000 was utilized to offset costs associated with the Sheriff's new morgue facility; in addition, \$10,115 was used for asbestos abatement and demolition of the old Oakhurst Chamber of Commerce building. Also, \$250,000 was budgeted to be received from proceeds from the sale of the building for the Sheriff's facility; however, those funds were redirected to be used to further fund costs related to the morgue facility. For fiscal year 2024-25, the entire available fund balance of \$2,015 is appropriated for contingency.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
13800 491100 F/B UNRES UNDES	1,938	1,495	1,974	1,990
BUILDING PROGRAM BEGINNING FUND BALANCE	<u>1,938</u>	<u>1,495</u>	<u>1,974</u>	<u>1,990</u>
Revenue				
13800 640101 INTEREST ON CASH	7	23	18	25
13800 680200 OPERATING TRANSFERS IN	-	-	-	-
BUILDING FUND REVENUE	<u>7</u>	<u>23</u>	<u>18</u>	<u>25</u>
Expense				
13800 780100 APPROPRIATION FOR CONTINGENCY	-	-	1,992	2,015
BUILDING FUND EXPENDITURES	<u>-</u>	<u>-</u>	<u>1,992</u>	<u>2,015</u>
BUILDING FUND REV - EXPEND	<u>7</u>	<u>23</u>	<u>(1,974)</u>	<u>(1,990)</u>
BUILDING PROGRAM AVAILABLE FINANCING SOURCES	1,945	1,518	1,992	2,015
BUILDING PROGRAM FINANCING USES	-	-	1,992	2,015
BUILDING PROGRAM ENDING FUND BALANCE	<u>1,945</u>	<u>1,518</u>	<u>-</u>	<u>-</u>
BUILDING PROGRAM ADJUSTED ENDING FUND BALANCE				

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

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 2024-25, the entire available fund balance of \$2,272 is appropriated for contingency.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
13850 491100 F/B UNRES UNDES	2,212	2,220	2,229	2,272
HCD RLF PUBLIC FACILITIES BEGINNING FUND BALANCE	<u>2,212</u>	<u>2,220</u>	<u>2,229</u>	<u>2,272</u>
Revenue				
13850 640101 INTEREST ON CASH	8	26	-	-
13850 680500 LOAN REPAID	-	-	-	-
	<u>8</u>	<u>26</u>	<u>-</u>	<u>-</u>
Expense				
13850 701000 TRUST EXPENDITURES	-	-	-	-
13850 780100 APPROPRIATION FOR CONTINGENCY	-	-	2,229	2,272
HCD RLF PUB FAC EXPENDITURES	-	-	2,229	2,272
HCD RLF PUB FAC REV - EXPEND	<u>8</u>	<u>26</u>	<u>(2,229)</u>	<u>(2,272)</u>
HCD RLF PUBLIC FACILITIES AVAILABLE FINANCING SOURCES	2,220	2,246	2,229	2,272
HCD RLF P\UBLIC FACILITIES FINANCING USES	-	-	2,229	2,272
HCD RLF PUBLIC FACILITIES ENDING FUND BALANCE	<u>2,220</u>	<u>2,246</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

1386 HCD RLF REHAB

Health & Safety Code Section 50825 requires all income generated from the use of CDBG funds to 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 2024-25, the remaining available fund balance of \$288,211 is appropriated for contingency.

		ACTUAL 2021-22	ACTUAL 2022-23	PROPOSED BUDGET 2023-24	PROPOSED BUDGET 2024-25
Fund Balance					
13860	491100 F/B UNRES UNDES	176,686	172,829	272,027	288,211
HCD RLF REHAB BEGINNING FUND BALANCE		<u>176,686</u>	<u>172,829</u>	<u>272,027</u>	<u>288,211</u>
Revenue					
13860	640101 INTEREST ON CASH	625	3,077	-	-
13860	680500 LOAN REPAYED	48,511	115,882	-	-
HCD RLF REHAB REVENUE		<u>49,136</u>	<u>118,959</u>	<u>-</u>	<u>-</u>
Expense					
13860	721400 PROF & SPECIALIZED SERVICES	52,993	9,975	-	-
13860	780100 APPROPRIATION FOR CONTINGENCY	-	-	272,027	288,211
HCD RLF REHAB EXPENDITURES		<u>52,993</u>	<u>9,975</u>	<u>272,027</u>	<u>288,211</u>
HCD RLF REHAB REV - EXPEND		<u>(3,857)</u>	<u>108,984</u>	<u>(272,027)</u>	<u>(288,211)</u>
HCD RLF REHAB AVAILABLE FINANCING SOURCES		225,822	291,788	272,027	288,211
HCD RLF REHAB FINANCING USES		<u>52,993</u>	<u>9,975</u>	<u>272,027</u>	<u>288,211</u>
HCD RLF REHAB ENDING FUND BALANCE		<u>172,829</u>	<u>281,813</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

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 2024-25, the entire available fund balance of \$436,094 is appropriated for contingency.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
13870 491100 F/B UNRES UNDES	301,495	304,615	343,824	436,094
RLF-HOMEBUYER ASSIST BEGINNING FUND BALANCE	<u>301,495</u>	<u>304,615</u>	<u>343,824</u>	<u>436,094</u>
Revenue				
13870 640101 INTEREST ON CASH	1,054	3,858	-	-
13870 680500 LOAN REPAY	3,710	43,080	-	-
RLF HOMEBUYER ASSIST REVENUE	<u>4,764</u>	<u>46,938</u>	<u>-</u>	<u>-</u>
Expense				
13870 701000 TRUST EXPENDITURES	46	-	-	-
13870 721400 PROFESSIONAL & SPEC SERVICES	1,599	5,867	-	-
13870 780100 APPROPRIATION FOR CONTINGENCY	-	-	343,824	436,094
RLF HOMEBUYER ASSIST EXPENDITURES	<u>1,645</u>	<u>5,867</u>	<u>343,824</u>	<u>436,094</u>
RLF HOMEBUYER ASSIST REV - EXPEND	<u>3,119</u>	<u>41,071</u>	<u>(343,824)</u>	<u>(436,094)</u>
RLF-HOMEBUYER ASSIST AVAILABLE FINANCING SOURCES	306,260	351,552	343,824	436,094
RLF-HOMEBUYER ASSIST FINANCING USES	<u>1,645</u>	<u>5,867</u>	<u>343,824</u>	<u>436,094</u>
RLF-HOMEBUYER ASSIST ENDING FUND BALANCE	<u>304,615</u>	<u>345,685</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

1410 USED OIL GRANT

This fund was established in 2002-03 to account for State grant funds and interest earned on those funds. The grant program provides services and activities that encourage and promote appropriate disposal and recycling of used oil. All expenditures and compliance reporting are under the oversight of the Public Works Department. Included here is the Department's proposed budget for the 2024-25 fiscal year.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
14100 491100 F/B UNRES UNDES	103,016	104,576	114,324	111,176
USED OIL GRANT BEGINNING FUND BALANCE	<u>103,016</u>	<u>104,576</u>	<u>114,324</u>	<u>111,176</u>
Revenue				
14100 640101 INTEREST ON CASH	375	1,255	250	2,400
14100 654037 ST - USED OIL GRANT	11,185	11,802	11,802	11,174
USED OIL GRANT REVENUE	<u>11,560</u>	<u>13,057</u>	<u>12,052</u>	<u>13,574</u>
Expense				
14100 721400 PROFESSIONAL & SPECIALIZED SERVICES	10,000	-	-	15,000
14100 721962 SPECIAL DEPARTMENTAL EXPENSE - USED OIL GRANTS	-	8,924	101,376	100,000
14100 780100 APPROPRIATION FOR CONTINGENCY	-	-	25,000	9,750
USED OIL GRANT EXPENDITURES	<u>10,000</u>	<u>8,924</u>	<u>126,376</u>	<u>124,750</u>
USED OIL GRANT REV - EXPEND	<u>1,560</u>	<u>4,134</u>	<u>(114,324)</u>	<u>(111,176)</u>
USED OIL GRANT AVAILABLE FINANCING SOURCES	114,576	117,633	126,376	124,750
USED OIL GRANT FINANCING USES	<u>10,000</u>	<u>8,924</u>	<u>126,376</u>	<u>124,750</u>
USED OIL GRANT ENDING FUND BALANCE	<u>104,576</u>	<u>108,710</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

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 2024-25 fiscal year.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
14110 491100 F/B UNRES UNDES	201,981	213,658	207,958	217,135
RECYCLING GRANT BEGINNING FUND BALANCE	<u>201,981</u>	<u>213,658</u>	<u>207,958</u>	<u>217,135</u>
Revenue				
14110 654504 STATE - CONSERVATION RECYCLING	19,202	18,777	18,777	19,155
RECYCLING GRANT REVENUE	<u>19,202</u>	<u>18,777</u>	<u>18,777</u>	<u>19,155</u>
Expense				
14110 721400 PROFESSIONAL & SPECIALIZED SERVICES	7,525	8,100	50,000	100,000
14110 721900 SPECIAL DEPT EXP	-	-	50,000	-
14110 721947 SPECIAL DEPARTMENTAL EXPENSE - RECYCLING	-	-	50,000	100,000
14110 780100 APPROPRIATION FOR CONTINGENCY	-	-	76,735	36,290
RECYCLING GRANT EXPENDITURES	<u>7,525</u>	<u>8,100</u>	<u>226,735</u>	<u>236,290</u>
RECYCLING GRANT REV - EXPEND	<u>11,677</u>	<u>10,677</u>	<u>(207,958)</u>	<u>(217,135)</u>
RECYCLING GRANT AVAILABLE FINANCING SOURCES	221,183	232,435	226,735	236,290
RECYCLING GRANT FINANCING USES	<u>7,525</u>	<u>8,100</u>	<u>226,735</u>	<u>236,290</u>
RECYCLING GRANT ENDING FUND BALANCE	<u>213,658</u>	<u>224,335</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

1430 DEVELOPMENT IMPACT FEE – GENERAL GOVERNMENT

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. In FY 2018-19 and 2019-20, a total of \$975,458 was appropriated for design and construction of the County Government Center 3rd Floor Project. In FY 2020-21, \$600,000 was appropriated for capital improvements at the Oakhurst Government Center. For 2024-25, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. For Fiscal Year 2024-25, \$900,000 is appropriated for Operating Transfers Out to offset eligible capital improvements costs. The remaining estimated fund balance of \$1,473,991 is appropriated for contingency.

		<u>ACTUAL</u> 2021-22	<u>ACTUAL</u> 2022-23	<u>BOARD APPROVED</u> 2023-24	<u>PROPOSED BUDGET</u> 2024-25
Fund Balance					
14300	491100 F/B UNRES UNDES	1,261,710	1,861,730	628,683	968,916
	DEV FEE -GENERAL GOVT BEGINNING FUND BALANCE	<u>1,261,710</u>	<u>1,861,730</u>	<u>628,683</u>	<u>968,916</u>
Revenue					
14300	640101 INTEREST ON CASH	6,423	17,525	3,050	5,575
14300	662901 DEV FEE-COUNTY	1,217,970	1,037,178	1,018,900	1,400,000
	DEV IMPACT FEE GEN GOVT REVENUE	<u>1,224,393</u>	<u>1,054,703</u>	<u>1,021,950</u>	<u>1,405,575</u>
Expense					
14300	721403 ACCTG AUDIT SVC	-	-	500	500
14300	750100 OP TRANS OUT - GEN FD	624,373	2,843,212	-	900,000
14300	780100 APPROPRIATION FOR CONTINGENCY	-	-	1,650,133	1,473,991
	DEV FEE-GEN GOVT EXPENDITURES	<u>624,373</u>	<u>2,843,212</u>	<u>1,650,633</u>	<u>2,374,491</u>
	DEV FEE-GEN GOVT REV - EXPEND	<u>600,020</u>	<u>(1,788,509)</u>	<u>(628,683)</u>	<u>(968,916)</u>
	DEV FEE-GENERAL GOVT AVAILABLE FINANCING SOURCES	2,486,103	2,916,433	1,650,633	2,374,491
	DEV FEE-GENERAL GOVT FINANCING USES	<u>624,373</u>	<u>2,843,212</u>	<u>1,650,633</u>	<u>2,374,491</u>
	DEV FEE-GENERAL GOVT ENDING FUND BALANCE	<u>1,861,730</u>	<u>73,221</u>	<u>-</u>	<u>-</u>

1431 DEVELOPMENT IMPACT FEE – COUNTYWIDE PUBLIC PROTECTION

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. In 2013-14, \$61,360 was utilized for costs associated with the Road 28 Campus Master Plan; of that amount, \$45,200 was a cash flow loan to the project and was repaid to the fund during the same fiscal year. In fiscal year 2014-15, \$318,756 was utilized for costs associated with the Phase II Jail Expansion - Jail Kitchen project. In FY 2016-17, \$119,651 was utilized for costs associated with the Morgue Project. In 2017-18, \$210,000 was utilized for costs to upgrade the Jail security systems. In 2018-19, \$415,000 was utilized for the Hall of Justice Project. In 2023-24, \$1,500,000 was utilized to partially offset the debt service for the Hall of Justice and Jail HVAC Projects. For 2024-25, \$1,500,000 is appropriated to Operating Transfers Out to partially offset the debt service for Hall of Justice and \$779,209 is appropriated as contingencies.

		ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance					
14310	491100 F/B UNRES UNDES	1,762,278	1,693,683	1,978,183	774,459
	IMPACT FEE-PUBLIC PRO BEGINNING FUND BALANCE	<u>1,762,278</u>	<u>1,693,683</u>	<u>1,978,183</u>	<u>774,459</u>
Revenue					
14310	640101 INTEREST ON CASH	7,204	26,995	6,500	5,250
14310	662901 DEV FEE-COUNTY PUBLIC PROTECT	1,212,701	1,031,920	1,060,000	1,500,000
	IMPACT FEE-PUBLIC PROTECT REVENUE	<u>1,219,905</u>	<u>1,058,915</u>	<u>1,066,500</u>	<u>1,505,250</u>
Expense					
14310	721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14310	750100 OPERATING TRANSFERS OUT - GENERAL FUND	900,000	900,000	1,500,000	1,500,000
14310	750121 OPERATING TRANSFERS OUT - CAP PROJ	388,500	1,069,260	-	-
14310	780100 APPROPRIATION FOR CONTINGENCY	-	-	1,544,183	779,209
	IMPACT FEE-PUBLIC PROTECT EXPENDITURES	<u>1,288,500</u>	<u>1,969,260</u>	<u>3,044,683</u>	<u>2,279,709</u>
	IMPACT FEE-PUBLIC PROTECT REV - EXPEND	<u>(68,595)</u>	<u>(910,345)</u>	<u>(1,978,183)</u>	<u>(774,459)</u>
	IMPACT FEE-CNTY PUBLIC PRO AVAILABLE FINANCING SOURCES	2,982,183	2,752,599	3,044,683	2,279,709
	IMPACT FEE-CNTY PUBLIC PRO FINANCING USES	<u>1,288,500</u>	<u>1,969,260</u>	<u>3,044,683</u>	<u>2,279,709</u>
	IMPACT FEE-CNTY PUBLIC PRO ENDING FUND BALANCE	<u>1,693,683</u>	<u>783,339</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

1432 DEVELOPMENT IMPACT FEE – LIBRARY

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. In fiscal year 2013-14, \$167,518 was used to fund costs associated with the Main Library Remodel project. In 2018-19, \$56,362 was used to fund costs associated with the Ranchos Library. In 2019-20, \$250,000 was used on costs associated with the Ranchos Library Project. For 2024-25, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. For Fiscal Year 2024-25, \$235,000 is appropriated for Operating Transfers Out to help offset eligible costs. The estimated available fund balance of \$1,212,536 is appropriated for contingency.

		ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance					
14320	491100 F/B UNRES UNDES	479,312	729,325	990,825	1,204,436
	IMPACT FEE-LIBRARY BEGINNING FUND BALANCE	<u>479,312</u>	<u>729,325</u>	<u>990,825</u>	<u>1,204,436</u>
Revenue					
14320	640101 INTEREST ON CASH	2,168	10,059	2,600	7,800
14320	662901 DEV FEE-COUNTY	289,035	254,150	233,200	235,800
	IMPACT FEE-LIBRARY REVENUE	<u>291,204</u>	<u>264,209</u>	<u>235,800</u>	<u>243,600</u>
Expense					
14320	721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14320	750100 OPERATING TRANSFERS OUT - GEN FUND	41,191	126,492	-	235,000
14320	780100 APPROPRIATION FOR CONTINGENCY	-	-	1,226,125	1,212,536
	IMPACT FEE-LIBRARY EXPENDITURES	<u>41,191</u>	<u>126,492</u>	<u>1,226,625</u>	<u>1,448,036</u>
	IMPACT FEE-LIBRARY REV - EXPEND	<u>250,013</u>	<u>137,717</u>	<u>(990,825)</u>	<u>(1,204,436)</u>
	IMPACT FEE-LIBRARY AVAILABLE FINANCING SOURCES	770,516	993,534	1,226,625	1,448,036
	IMPACT FEE-LIBRARY FINANCING USES	<u>41,191</u>	<u>126,492</u>	<u>1,226,625</u>	<u>1,448,036</u>
	IMPACT FEE-LIBRARY ENDING FUND BALANCE	<u>729,325</u>	<u>867,042</u>	<u>-</u>	<u>-</u>

1433 DEVELOPMENT IMPACT FEE – PARKS

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. In 2015-16, \$25,000 was transferred to Park Recreation and Open Space budget for preliminary studies, appraisals and grant administration costs. In 2016-17, another \$31,147 was transferred to Park Recreation and Open Space budget for preliminary studies and grant administration costs, and \$20,060 was refunded to Self Help Enterprises as credit for construction of Parksdale park as approved on May 17, 2016. In 2020-21, \$250,000 was appropriated for the Manzanita Project to fund the projected cost of civil engineering work, erosion control and a public restroom and \$46,747 as match for the Land Water Conservation Fund Grant for Courthouse Park. For 2024-25, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The estimated available fund balance of \$1,626,572 is appropriated for contingency for future parks improvements.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
14330 491100 F/B UNRES UNDES	902,410	1,249,359	377,229	1,196,672
IMPACT FEE PARKS BEGINNING FUND BALANCE	<u>902,410</u>	<u>1,249,359</u>	<u>377,229</u>	<u>1,196,672</u>
Revenue				
14330 640101 INTEREST ON CASH	3,800	5,248	1,075	4,250
14330 662901 DEV FEE-COUNTY	524,693	461,531	425,075	426,150
IMPACT FEE-PARKS REVENUE	<u>528,493</u>	<u>466,779</u>	<u>426,150</u>	<u>430,400</u>
Expense				
14330 721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14330 750121 OPERATING TRANSFERS OUT - CAPITAL PROJECT	181,544	1,345,130	-	-
14330 780100 APPROPRIATION FOR CONTINGENCY	-	-	802,879	1,626,572
IMPACT FEE-PARKS EXPENDITURES	<u>181,544</u>	<u>1,345,130</u>	<u>803,379</u>	<u>1,627,072</u>
IMPACT FEE-PARKS REV - EXPEND	<u>346,949</u>	<u>(878,352)</u>	<u>(377,229)</u>	<u>(1,196,672)</u>
IMPACT FEE-PARKS AVAILABLE FINANCING SOURCES	1,430,903	1,716,137	803,379	1,627,072
IMPACT FEE-PARKS FINANCING USES	<u>181,544</u>	<u>1,345,130</u>	<u>803,379</u>	<u>1,627,072</u>
IMPACT FEE-PARKS ENDING FUND BALANCE	<u>1,249,359</u>	<u>371,007</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

1434 DEVELOPMENT IMPACT FEE – SHERIFF PATROL AND INVESTIGATION

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. In FY 2019-20, \$131,000 was appropriated to fund part of the construction cost of the Sheriff's Office Ranchos Substation. For 2024-25, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The estimated available fund balance of \$169,529 is appropriated for contingency.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
14340 491100 F/B UNRES UNDES	280,527	178,951	392,451	166,979
DEV FEE-SHRF PTRL/INV BEGINNING FUND BALANCE	<u>280,527</u>	<u>178,951</u>	<u>392,451</u>	<u>166,979</u>
Revenue				
14340 640101 INTEREST ON CASH	1,288	3,245	2,600	2,450
14340 662901 DEV FEE-COUNTY	197,136	168,238	190,000	192,600
DEV FEE-SHRF PTRL/INV REVENUE	<u>198,424</u>	<u>171,483</u>	<u>192,600</u>	<u>195,050</u>
Expense				
14340 721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14340 750121 OP TRANS OUT _ CAP PROJECT	300,000	346,590	-	192,000
14340 780100 APPROPRIATION FOR CONTINGENCY	-	-	584,551	169,529
DEV FEE-SHRF PTRL/INV EXPENDITURES	<u>300,000</u>	<u>346,590</u>	<u>585,051</u>	<u>362,029</u>
DEV FEE-SHRF PTRL/INV REV - EXPEND	<u>(101,576)</u>	<u>(175,107)</u>	<u>(392,451)</u>	<u>(166,979)</u>
DEV FEE-SHRF PTRL/INV AVAILABLE FINANCING SOURCES	478,951	350,434	585,051	362,029
DEV FEE-SHRF PTRL/INV FINANCING USES	<u>300,000</u>	<u>346,590</u>	<u>585,051</u>	<u>362,029</u>
DEV FEE-SHRF PTRL/INV ENDING FUND BALANCE	<u>178,951</u>	<u>3,844</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

1435 DEVELOPMENT IMPACT FEE – FIRE

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. In March 2012, the Board approved a cash flow loan in the amount of \$69,125 from the Tobacco Financing Phase II Fund for the North Fork Fire Station Project; the repayment of the cash flow loan was made in the 2013-14 fiscal year. In FY 2019-20 and 2020-21, \$250,000 was appropriated for the design of Fire Station 3. For 2024-25, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining estimated fund balance of \$1,550,845 is appropriated for operating transfer out for future fire projects.

		ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance					
14350	491100 F/B UNRES UNDES	1,597,819	1,121,905	1,147,505	1,147,505
	IMPACT FEE-FIRE BEGINNING FUND BALANCE	1,597,819	1,121,905	1,147,505	1,147,505
Revenue					
14350	640101 INTEREST ON CASH	7,108	14,361	6,490	15,350
14350	662901 DEV FEE-COUNTY	926,967	771,059	782,000	788,490
	IMPACT FEE-FIRE REVENUE	934,075	785,420	788,490	803,840
Expense					
14350	721403 ACCOUNTING/AUDIT SVC	-	-	500	500
14350	750000 OPERATING TRANSFERS OUT	-	600,000	-	400,000
14350	750121 OP TRAN OUT - CAP PROJECT	1,409,989	-	1,935,495	-
14350	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	1,550,845
	IMPACT FEE-FIRE EXPENDITURES	1,409,989	600,000	1,935,995	1,951,345
	IMPACT FEE-FIRE REV - EXPEND	(475,914)	185,420	(1,147,505)	(1,147,505)
	IMPACT FEE-FIRE AVAILABLE FINANCING SOURCES	2,531,894	1,907,326	1,935,995	1,951,345
	IMPACT FEE-FIRE FINANCING USES	1,409,989	600,000	1,935,995	1,951,345
	IMPACT FEE-FIRE ENDING FUND BALANCE	1,121,905	1,307,326	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

1436 FIREWISE PROJECT

Under the FY2022 County Coordinator Grant Madera County was awarded \$175,000 in grant funds from the California Fire Safe Council (CFSC) for a project involving a partnership with the Coarsegold Resource Conservation District (CRCD) to fund a County Firewise Coordinator position at CRCD which oversees key Firewise activities including the establishment/maintenance of Firewise communities/sites, outreach/education, collaboration, and hazard mitigation projects to reduce wildfire risk in the County. CFSC grant funds are used to cover partial salary costs for the County Firewise Coordinator position and supporting staff at the CRCD, as well as supplies, travel, and other project-related costs.

		ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance					
14361	461100 F/B RES ENCUMBRANCES	-	-	-	
14361	491100 F/B UNRES UNDES	-	-	-	75,175
FIREWISE PROJECT BEGINNING FUND BALANCE		-	-	-	75,175
Revenue					
14361	640101 INTEREST ON CASH	-	297	-	325
14361	654000 ST - OTHER	-	87,500	87,500	-
FIREWISE PROJECT GRANT REVENUE		-	87,797	87,500	325
Expense					
14361	721400 PROF & SPEC SVC	-	45,829	87,500	75,500
14361	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
FIREWISE PROJECT GRANT EXPENDITURES		-	45,829	87,500	75,500
FIREWISE PROJECT GRANT REV - EXPEND		-	41,967	-	(75,175)
FIREWISE PROJECT AVAILABLE FINANCING SOURCES		-	87,797	87,500	75,500
FIREWISE PROJECT FINANCING USES		-	45,829	87,500	75,500
FIREWISE PROJECT ENDING FUND BALANCE		-	41,967	-	-

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 2024-25. The entire available fund balance of \$13,031 is appropriated for contingency.

		ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance					
14540	491100 F/B UNRES UNDES	13,031	13,031	13,031	13,031
	EROSION CONTROL BEGINNING FUND BALANCE	13,031 -	13,031 -	13,031 -	13,031
Revenue					
14540	640101 INTEREST ON CASH	-	-	-	
	EROSION CONTROL REVENUE	-	-	-	-
Expense					
14540	721403 ACCOUNTING/AUDIT SVC	-	-	-	-
14540	780100 APPROPRIATION FOR CONTINGENCY	-	-	13,031	13,031
	EROSION CONTROL EXPENDITURES	-	-	13,031	13,031
	EROSION CONTROL REV - EXPEND	-	-	(13,031)	(13,031)
	EROSION CONTROL AVAILABLE FINANCING SOURCES	13,031	13,031	13,031	13,031
	EROSION CONTROL FINANCING USES	-	-	13,031	13,031
	EROSION CONTROL ENDING FUND BALANCE	13,031	13,031	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

1502 GSA FEE REVENUE

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

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2021-22	2022-23	2023-24	2024-25
Fund Balance					
15020	491100 F/B UNRES UNDES	933,181	1,716,490	1,424,778	1,753,447
	GSA FEE REVENUE BEGINNING FUND BALANCE	933,181	1,716,490	1,424,778	1,753,447
Revenue					
15020	640101 INTEREST ON CASH	7,875	38,031	19,843	21,827
15020	640103 INTEREST ON PROPERTY TAX COLL	(19,183)	(5,363)	600	-
15020	662903 GSA FEES REVENUE	2,749,018	2,734,845	3,072,900	3,099,200
	TOTAL GSA FEES REVENUE	2,737,710	2,767,513	3,093,343	3,121,027
Expense					
15020	750100 OPERATING TRANSFERS OUT	1,954,401	2,704,083	2,403,800	3,500,000
15020	780100 APPROPRIATION FOR CONTINGENCY	-	-	2,114,322	1,374,474
	GSA FEE REVENUE EXPENDITURES	1,954,401	2,704,083	4,518,122	4,874,474
	GSA FEES REVENUE REV - EXPEND	783,309	63,430	(1,424,778)	(1,753,447)
	GSA FEES REVENUE AVAILABLE FINANCING SOURCES	3,670,891	4,484,003	4,518,122	4,874,474
	GSA FEES REVENUE FINANCING USES	1,954,401	2,704,083	4,518,122	4,874,474
	GSA FEES REVENUE ENDING FUND BALANCE	1,716,490	1,779,920	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

4890 COUNTY SERVICE AREA 21 CASCADEL WOODS

00-01 All Parcels \$100 per year 99-00 All Parcels \$ 66 per year 97-98 Assessment cancelled due to Prop. 218
94-95 to 96-97 All Parcels \$125 per year 92-93 to 93-94 All Parcels
Current number of parcels being billed: 153

This District’s annual \$100 assessment for park maintenance had to be canceled as of July 1, 1997, due to Proposition 218. A Proposition 218 public hearing was conducted on September 29, 1998, and an annual assessment not to exceed \$100 was adopted by Resolution 28-210. The actual amount of the assessment for 99-00 was set at \$66. The Cascadel Woods Property Owners Association requested that the amount of the assessment for 02-03 be \$50 but the Board decided to make it \$100. The assessment has been \$100 per year since 2002-03. The proposed budget for 2024-25 is included herein.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
48900 491100 F/B UNRES UNDES	14,657	30,379	30,615	53,474
CASCADEL WOODS BEGINNING FUND BALANCE	<u>14,657</u>	<u>30,379</u>	<u>30,615</u>	<u>53,474</u>
Revenue				
48900 640101 INTEREST ON CASH	75	413	350	1,000
48900 640103 INTEREST ON PROPERTY TAX COLL	(104)	(29)	-	-
48900 660204 SP ASMT - PARKS/LAND	15,050	14,950	15,300	15,500
48900 660210 SP ASMT - DELINQUENT ASMT	877	292	200	200
CASCADEL WOODS REVENUE	<u>15,899</u>	<u>15,626</u>	<u>15,850</u>	<u>16,700</u>
Expense				
48900 720900 MTCE - BLDGS & IMPROVE	-	221	-	-
48900 720912 MTCE - PARKS	-	-	1,000	-
48900 721400 PROF & SPEC SVC	-	3,000	30,000	50,000
48900 722101 GAS & ELECTRICITY	177	101	500	-
48900 780100 APPROPRIATION FOR CONTINGENCY	-	-	14,965	20,174
CASCADEL WOODS EXPENDITURES	<u>177</u>	<u>3,322</u>	<u>46,465</u>	<u>70,174</u>
CASCADEL WOODS REV - EXPEND	<u>15,721</u>	<u>12,304</u>	<u>(30,615)</u>	<u>(53,474)</u>
CASCADEL WOODS AVAILABLE FINANCING SOURCES	30,556	46,005	46,465	70,174
CASCADEL WOODS FINANCING USES	<u>177</u>	<u>3,322</u>	<u>46,465</u>	<u>70,174</u>
CASCADEL WOODS ENDING FUND BALANCE	<u>30,379</u>	<u>42,683</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

5100 COUNTY SERVICE AREA 22 TABLE MOUNTAIN ZONE B

This district was formed to provide fire prevention, road maintenance, and lighting services to Valley Children’s Hospital and its immediate area. Currently, Valley Children’s Hospital is billed quarterly for 66% of the cost to provide fire protection to the area. CSA22 Zone B was dissolved and CSA22 Zone C has taken responsibility of these expenses. This budget will no longer exist once a transfer is made of the current funds into CSA22 C.

		ACTUAL 2021-22	ACTUAL 2022-23	PROPOSED BUDGET 2023-24	PROPOSED BUDGET 2024-25
Fund Balance					
51000	491100 F/B UNRES UNDES	317,707	589,762	575,000	5,000
	TABLE MNT ZONE B BEGINNING FUND BALANCE	317,707	589,762	575,000	5,000
Revenue					
51000	640101 INTEREST ON CASH	1,065	5,805	-	2,500
51000	660201 SP ASMT - RDS	21,000	21,000	-	-
51000	660203 SP ASMT - LIGHTS	2,440	2,440	-	-
51000	660221 SPEC ASMNT-FIRE SERVICES	259,669	398,711	-	-
51000	662723 SERVICES TO OTHER AGENCIES	-	-	-	-
	TABLE MNT ZONE B REVENUE	284,174	427,956	-	2,500
Expense					
51000	720906 MTCE - ROADS	8,083	3,659	-	-
51000	720909 MTCE - ST LIGHTS	3,338	4,011	-	-
51000	721400 PROF & SPECIALIZED SERVICES	-	465	-	-
51000	721900 SPECIAL DEPARTMENTAL EXPENSE	698	-	-	-
51000	750100 OP TRANS OUT - GEN FD	-	290,000	-	-
51000	770100 INTRAFUND TRANSFER OUT	-	-	575,000	7,500
51000	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	TABLE MNT ZONE B EXPENDITURES	12,119	298,136	575,000	7,500
	TABLE MNT ZONE B REV - EXPEND	272,055	129,820	(575,000)	(5,000)
	TABLE MNT ZONE B AVAILABLE FINANCING SOURCES	601,881	1,017,718	575,000	7,500
	TABLE MNT ZONE B FINANCING USES	12,119	298,136	575,000	7,500
	TABLE MNT ZONE B ENDING FUND BALANCE	589,762	719,583	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

5410 COMMUNITY FACILITIES DISTRICT 93-1 RIO MESA

In 1993, various costs for providing needed infrastructure in the Rio Mesa area were estimated and the property owners in that area were offered two options for paying their share of those costs:

- Elect to pay their share by way of a direct assessment levied by Service Area 22 on the fiscal year 1993-94 property tax bills.
- Elect to be included in CFD 93-1. Bonds would be sold to finance participants share of costs and a special tax would be placed on their tax bills to pay principal and interest due on the bonds.

In December 1993, CFD 93-1 issued \$910,000 of bonds. The term of the issue was 15 years and the interest rate ranged from 4% to 6.25%. Final payment was made September 1, 2009. This fund was closed out in Fiscal Year 2020-21.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
54100 491100 F/B UNRES UNDES	59	-	-	-
CFD 93-1 RIO MESA BEGINNING FUND BALANCE	59	-	-	-
Revenue				
54100 640101 INTEREST ON CASH	100	-	-	-
CFD 93-1 RIO MESA REVENUE	100	-	-	-
Expense				
54100 721900 SPECIAL DEPARTMENTAL EXPENSE	-	-	-	-
54100 731400 INTERFUND EXPENSE	22,554	-	-	-
54100 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
CFD 93-1 RIO MESA EXPENDITURES	22,554	-	-	-
CFD 93-1 RIO MESA REV - EXPEND	(22,454)	-	-	-
CFD 93-1 RIO MESA AVAILABLE FINANCING SOURCES	159	-	-	-
CFD 93-1 RIO MESA FINANCING USES	22,554	-	-	-
CFD 93-1 RIO MESA ENDING FUND BALANCE	(22,395)	-	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

5420 COMMUNITY FACILITIES DISTRICT 94-1 COMMUNITY COLLEGE

In 1994, CFD 94-1 was formed to obtain funding for land to be used as the site for the Madera Community College campus. Bonds in the amount of \$1,805,000 were issued in July of 1994. The term of the bonds was 15 years and the interest rate ranged from 4.5% to 7.4%. The final payment was made September 1, 2009. The budget presented herein provides for County administrative costs and \$51,300 appropriation for refunds.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
54200 482100 F/B UNRES DES BOND RES	41,817	41,817	-	-
54200 491100 F/B UNRES UNDES	47,929	42,241	105,768	50,700
CFD 94-1 COMMUNITY COLLEGE BEGINNING FUND BALANCE	89,746	84,058	105,768	50,700
Revenue				
54200 640101 INTEREST ON CASH	312	1,055	1,100	1,100
CFD 94-1 COMMUNITY COLLEGE REVENUE	312	1,055	1,100	1,100
Expense				
54200 721206 REFUND/OVERCHARGES	-	-	106,368	51,300
54200 721403 AUDIT/ACCTG SVCS	-	-	500	500
CFD 94-1 COMMUNITY COLLEGE EXPENDITURES	-	-	106,868	51,800
CFD 94-1 COMMUNITY COLLEGE REV - EXPEND	312	1,055	(105,768)	(50,700)
CFD 94-1 COMMUNITY COLLEGE AVAILABLE FINANCING SRCES	90,058	85,113	106,868	51,800
CFD 94-1 COMMUNITY COLLEGE FINANCING USES	-	-	106,868	51,800
CFD 94-1 COMMUNITY COLLEGE ENDING FUND BALANCE	90,058	85,113	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

5421 COUNTY BUSINESS IMPROVEMENT DISTRICT

During fiscal year 2011-12, the Board of Supervisors approved the formation of a County Business Improvement District to fund promotion of Madera County as a tourist destination. The fund balance was transferred out in FY22-23 and placed in a liability account to help facilitate the transfers to Visit Yosemite: Madera County. The fund was closed in FY22-23.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
54210 491100 F/B UNRES UNDES	449,365	460,661	-	-
IMPRV DISTRICT BEGINNING FUND BALANCE	<u>449,365</u>	<u>460,661</u>	<u>-</u>	<u>-</u>
Revenue				
54210 660231 SPEC ASSESSMT - BUS IMPRV DST	1,348,132	517,451	-	-
54210 673800 PY CANCEL WARRANTS	-	-	-	-
IMPRV DISTRICT REVENUE	<u>1,348,132</u>	<u>517,451</u>	<u>-</u>	<u>-</u>
Expense				
54210 731305 CONTRIBUTIONS/OTHER AGENCIES	1,336,836	978,112	-	-
54210 780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
IMPRV DISTRICT EXPENDITURES	<u>1,336,836</u>	<u>978,112</u>	<u>-</u>	<u>-</u>
IMPRV DISTRICT REV - EXPEND	<u>11,296</u>	<u>(460,661)</u>	<u>-</u>	<u>-</u>
IMPRV DISTRICT AVAILABLE FINANCING SOURCES	1,797,496	978,112	-	-
IMPRV DISTRICT FINANCING USES	<u>1,336,836</u>	<u>978,112</u>	<u>-</u>	<u>-</u>
IMPRV DISTRICT ENDING FUND BALANCE	<u>460,661</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

5501 AG COMMISSIONER TRUST

This fund is the depository for Federal and State proceeds received from the State that are then dispersed out in the same amount to reimburse applicators of crop protection materials to protect Madera County crops from Pierce's Disease, a lethal plant disease. The amounts received from the State that are then dispersed out in equal amounts may range from \$0 to \$200,000, depending on application needs each year. The application reimbursements are fully reimbursed by the State funding with no impact to the General Fund. This fund was first budgeted in FY 2012-13.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
55010 491100 F/B UNRES UNDES	25,214	8,498		
BEGINNING FUND BALANCE	<u>25,214</u>	<u>8,498</u>	-	-
Revenue				
55010 657124 FED-USDA GWSS APHIS	28,668	135,124	200,000	200,000
AG COMM TRUST REVENUE	<u>28,668</u>	<u>135,124</u>	<u>200,000</u>	<u>200,000</u>
Expense				
55010 721400 PROFESSIONAL & SPECIALIZED SERVICES	45,384	135,124	-	-
55010 780100 APPROPRIATIONS FOR CONTINGENCY	-	-	200,000	200,000
EXPENDITURES	<u>45,384</u>	<u>135,124</u>	<u>200,000</u>	<u>200,000</u>
AG COMM TRUST REV - EXPEND	<u>(16,716)</u>	<u>-</u>	<u>-</u>	<u>-</u>
AVAILABLE FINANCING SOURCES	53,881	143,621	200,000	200,000
FINANCING USES	<u>45,384</u>	<u>135,124</u>	<u>200,000</u>	<u>200,000</u>
AG COMM TRUST ENDING FUND BALANCE	<u>8,498</u>	<u>8,498</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/25

5725 COUNTY DNA ID FUND DOC

The County collects fees under Prop 69 to defray costs of DNA testing. For fiscal year 2024-25, \$47,600 is appropriated for Transfer to the General Fund and \$1,000 for payments to TC-31 account for interest earned.

		ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance					
57250	491100 F/B UNRES UNDES	-	10,291	21,085	-
	BEGINNING FUND BALANCE	-	10,291	21,085	-
Revenue					
57250	630101 CO SHARE STATE FINES	11,101	10,143	10,000	10,000
57250	630405 PROP 69 DNA TEST	31,042	40,211	32,500	38,500
57250	640101 INTEREST ON CASH	72	433	250	100
	DNA ID FUND-DOC REVENUE	42,215	50,787	42,750	48,600
Expense					
57250	730000 OTHER CHARGES	16	59	1,000	1,000
57250	750100 OP TRANS OUT - GEN FD	31,909	56,629	62,835	47,600
57250	780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
	DNA ID FUND-DOC EXPENDITURES	31,924	56,688	63,835	48,600
	DNA ID FUND-DOC REV - EXPEND	10,291	(5,901)	(21,085)	-
	AVAILABLE FINANCING SOURCES	42,215	61,078	63,835	48,600
	FINANCING USES	31,924	56,688	63,835	48,600
	ENDING FUND BALANCE	10,291	4,389	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

5861 HCD-HOUSING REHABILITATION GRANT

Health & Safety Code Section 50825 requires all income generated from use of CDBG funds be used for housing rehabilitation/development projects. The County may retain a portion of the loan repayments to cover administrative costs. For fiscal year 2024-25, the entire available fund balance of \$24,165 is appropriated for use.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
58610 491100 F/B UNRES UNDES	4,737	241,405	4,737	24,165
RLF-HOMEBUYER ASSIST BEGINNING FUND BALANCE	<u>4,737</u>	<u>241,405</u>	<u>4,737</u>	<u>24,165</u>
Revenue				
58610 640101 INTEREST ON CASH	188	863	-	-
58610 655900 FED-CDBG Grant Revenue	286,403	19,155	-	-
GRANT REVENUE	<u>286,591</u>	<u>20,018</u>	<u>-</u>	<u>-</u>
Expense				
58610 731400 INTERFUND EXPENSE	49,922	237,537	4,737	24,165
GRANT EXPENDITURES	<u>49,922</u>	<u>237,537</u>	<u>4,737</u>	<u>24,165</u>
GRANT REV - EXPEND	<u>236,669</u>	<u>(217,519)</u>	<u>(4,737)</u>	<u>(24,165)</u>
AVAILABLE FINANCING SOURCES	291,328	261,424	4,737	24,165
FINANCING USES	<u>49,922</u>	<u>237,537</u>	<u>4,737</u>	<u>24,165</u>
ENDING FUND BALANCE	<u>241,405</u>	<u>23,887</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

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 2024-25, \$252,138 is recommended for transfer to the Department of Public Health general fund for costs associated for these activities.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2021-22	2022-23	2023-24	2024-25
Fund Balance					
96031	491100 F/B UNRES UNDES	145,361	77,128	49,445	100,638
	BEGINNING FUND BALANCE	145,361	77,128	49,445	100,638
Revenue					
60310	640101 INTEREST ON CASH	921	1,549	1,447	1,500
60310	652110 ST - HEALTH TOBACCO EDUC	150,000	150,000	150,000	150,000
	HEALTH 6031 REVENUE	150,921	151,549	151,447	151,500
Expenses					
60310	750100 OPERATING TRANSFERS OUT	219,155	129,486	200,892	252,138
	HEALTH 6031 EXPENDITURES	219,155	129,486	200,892	252,138
	HEALTH 6031 REV - EXPEND	(68,233)	22,063	(49,445)	(100,638)
	AVAILABLE FINANCING SOURCES	296,282	228,677	200,892	252,138
	FINANCING USES	219,155	129,486	200,892	252,138
60310	HEALTH TOBACCO ENDING FUND BALANCE	77,128	99,191	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

6032 HEALTH TOBACCO PREVENTION & EDUCATION

The Tobacco Prevention and Education Program is funded by the State through Proposition 56, the Tobacco Tax. The Legislation designates County Health Departments to develop local intervention plans against tobacco use in conjunction with community-based organizations. For FY 2024-25, \$180,378 is recommended for transfer to the Department of Public Health general fund for costs associated for these activities.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2021-22	2022-23	2023-24	2024-25
Fund Balance					
96032	491100 F/B UNRES UNDES	-	61,215	355	28,848
	BEGINNING FUND BALANCE	-	61,215	355	28,848
Revenue					
60320	640101 INTEREST ON CASH	395	1,104	627	1,530
60320	652110 ST - HEALTH TOBACCO EDUC	150,000	150,000	150,000	150,000
	HEALTH 6031 REVENUE	150,395	151,104	150,627	151,530
Expenses					
60320	750100 OPERATING TRANSFERS OUT	89,180	150,000	150,627	180,378
	HEALTH 6031 EXPENDITURES	89,180	150,000	150,627	180,378
	HEALTH 6031 REV - EXPEND	61,215	1,104	-	(28,848)
	AVAILABLE FINANCING SOURCES	150,395	212,318	150,982	180,378
	FINANCING USES	89,180	150,000	150,627	180,378
60320	HEALTH TOBACCO ENDING FUND BALANCE	61,215	62,318	355	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

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 2024-25, \$100,000 is appropriated in this fund for Transfer to the General Fund.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2021-22	2022-23	2023-24	2024-25
61322 COMMUNITY CORRECTIONS PROGRAM					
Fund Balance					
61322	491100 F/B UNRES UNDES	425,934	300,103	400,105	305,800
	COMMUNITY CORRECTIONS BEGINNING FUND BALANCE	<u>425,934</u>	<u>300,103</u>	<u>400,105</u>	<u>305,800</u>
Revenue					
61320	640101 INTEREST ON CASH	1,478	4,175	3,000	2,500
61322	654000 STATE - OTHER	100,000	100,000	100,000	100,000
	COMMUNITY CORRECTIONS PROGRAM REVENUE	<u>101,478</u>	<u>104,175</u>	<u>103,000</u>	<u>102,500</u>
Expense					
61322	750100 OP TRANS OUT - GEN FD	227,308	101,334	100,000	100,000
61322	780100 APPROPRIATION FOR CONTINGENCY	-	-	403,105	308,300
	COMMUNITY CORRECTIONS PROGRAM EXPENDITURES	<u>227,308</u>	<u>101,334</u>	<u>503,105</u>	<u>408,300</u>
	COMMUNITY CORRECTIONS PROGRAM REV - EXPEND	<u>(125,831)</u>	<u>2,841</u>	<u>(400,105)</u>	<u>(305,800)</u>
	COMM. CORR. PROG. AVAILABLE FINANCING SOURCES	527,412	404,278	503,105	408,300
	COMMUNITY CORRECTIONS PROGRAM FINANCING USES	<u>227,308</u>	<u>101,334</u>	<u>503,105</u>	<u>408,300</u>
	COMMUNITY CORRECTIONS PROGRAM ENDING FUND BALANCE	<u>300,103</u>	<u>302,944</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

6133 COUNTY LOCAL REVENUE FUND

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

		ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
COUNTY LOCAL REVENUE FUND					
Fund Balance (Beginning)					
61331	FUND BALANCE	166,331	1,070,723	1,095,800	1,110,500
61333	FUND BALANCE	504,515	567,449	607,450	658,900
61334	FUND BALANCE	946,052	2,057,182	2,100,190	1,919,520
61338	FUND BALANCE	3,633,978	4,180,967	3,050,250	3,616,180
COUNTY LOCAL REVENUE FUND BALANCE		<u>5,250,876</u>	<u>7,876,321</u>	<u>6,853,690</u>	<u>7,305,100</u>
61331 TRIAL COURT SECURITY					
Revenue					
61331	652129 STATE REALIGNMENT	1,784,600	1,998,537	1,895,000	1,951,850
TRIAL COURT SECURITY REVENUE		<u>1,784,600</u>	<u>1,998,537</u>	<u>1,895,000</u>	<u>1,951,850</u>
Expense					
61331	750100 OP TRANS OUT - GEN FD	1,467,000	1,629,462	-	1,951,850
61331	780100 APPROPRIATION FOR CONTINGENCY	-	-	2,990,800	1,110,500
TRIAL COURT SECURITY EXPENDITURES		<u>1,467,000</u>	<u>1,629,462</u>	<u>2,990,800</u>	<u>3,062,350</u>
TRIAL COURT SECURITY REV - EXPENDITURES		<u>317,600</u>	<u>369,075</u>	<u>(1,095,800)</u>	<u>(1,110,500)</u>
61333 DA/PUBLIC DEFENDER					
Revenue					
61333	652129 STATE REALIGNMENT	339,014	418,248	390,050	410,750
DA/PUBLIC DEFENDER REVENUE		<u>339,014</u>	<u>418,248</u>	<u>390,050</u>	<u>410,750</u>

		ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Expense					
61333	750100 OP TRANS OUT - GEN FD	217,500	361,585	450,000	450,000
61333	780100 APPROPRIATION FOR CONTINGENCY	-	-	547,500	619,650
	DA/PUBLIC DEFENDER EXPENDITURES	217,500	361,585	997,500	1,069,650
	DA/PUBLIC DEFENDER LIAB REV - EXPENDITURES	121,514	56,663	(607,450)	(658,900)
61334 JUVENILE JUSTICE					
Revenue					
61334	652129 STATE REALIGNMENT	1,258,965	1,401,605	1,100,275	1,133,285
	JUVENILE JUSTICE REVENUE	1,258,965	1,401,605	1,100,275	1,133,285
Expense					
61334	750100 OP TRANS OUT - GEN FD	817,054	944,472	990,000	990,000
61334	780100 APPROPRIATION FOR CONTINGENCY	-	-	2,210,465	2,062,805
	JUVENILE JUSTICE EXPENDITURES	817,054	944,472	3,200,465	3,052,805
	JUVENILE JUSTICE REV - EXPENDITURES	441,912	457,133	(2,100,190)	(1,919,520)
61338 LOCAL LAW ENFORCEMENT SERVICES					
Revenue					
61338	652507 STATE TANF GRANT - PROBATION	1,091,331	1,445,098	1,400,000	1,500,000
61338	654044 ST - SLESF - DA	71,169	73,221	80,000	75,000
61338	654045 ST - SLESF - JAIL	71,169	73,221	80,000	75,000
61338	654046 ST - SLESF - SHERIFF	508,187	520,386	590,000	590,000
61338	654057 STATE RURAL CRIME PREVENTION TASK FORCE	164,650	164,650	185,000	185,000
61338	654068 ST - SLESF JUV JUSTICE	690,966	430,186	705,000	520,000
61338	654080 ST - RURAL/SMALL COUNTIES LAW ENFORCEMENT	428,477	500,000	495,500	500,000
61338	654512 STATE CAL MMET GRANT	188,684	188,684	188,684	188,684
61338	654540 ST - SB 823 YOUTH PROGRAM	-	1,272	167,529	167,529
61338	654541 ST - SB823 JUV JUSTICE RL	250,000	276,390	250,000	250,000
61338	661501 BOOKING FEES - CITIES	124,054	124,054	139	124,054
	LOCAL LAW ENFORCEMENT SERVICES REVENUE	3,588,688.11	3,797,163.22	4,141,852.00	4,175,267.00
Expense					
61338	731303 CONTRIBUTION TO CITIES	323,943	232,286	450,000	450,000
61338	750100 OP TRANS OUT - GEN FD	3,083,698	1,635,458	4,500,000	4,500,000
61338	750106 OP TRANS OUT - SPECIAL REV	-	511,390	-	-
61338	750121 OP TRANS OUT - CAP PROJECT	950,000	450,000	-	-

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
61338 780100 APPROPRIATIONS FOR CONTINGENCY	-	-	2,242,102	2,841,447
LOCAL LAW ENFORCEMENT SERVICES EXPENDITURES	4,357,640	2,829,134	7,192,102	7,791,447
LOCAL LAW ENFORCEMENT SERVICES REV - EXPENDITURES	(768,952.37)	968,029.24	(3,050,250)	(3,616,180)
COUNTY LOCAL REVENUE FUND				
AVAILABLE FINANCING SOURCES	12,222,144	15,491,875	14,380,867	14,976,252
FINANCING USES	6,859,194	5,764,653	14,380,867	14,976,252
COUNTY LOCAL REVENUE FUND BALANCE	5,362,949	9,727,221	-	-

COUNTY OF MADERA
SPECIAL REVENUE FUND
FISCAL YEAR ENDING 06/30/25

6134 HEALTH AND HUMAN SERVICES FUND

For fiscal year 2011-12, the State of California created a new realignment funding mechanism (AB 109/AB 118) that transferred responsibility for certain State programs to the Counties. The County created fund 6133 to accommodate all the various funding sources designated by the State under this new realignment. During fiscal year 2014-15, fund 6134 was established to incorporate former Org Key 61335 which is now 61340. This budget reflects fund 6134. For fiscal year 2024-25, the fund receives realignment revenues to fund operations of the Social Services Department.

		<u>ACTUAL 2021-22</u>	<u>ACTUAL 2022-23</u>	<u>BOARD APPROVED 2023-24</u>	<u>PROPOSED BUDGET 2024-25</u>
COUNTY LOCAL REVENUE FUND					
Fund Balance (Beginning)					
61340	FUND BALANCE (was 61335)	3,166,361	3,284,636	2,198,390	1,309,054
	COUNTY LOCAL REVENUE FUND BALANCE	<u>3,166,361</u>	<u>3,284,636</u>	<u>2,198,390</u>	<u>1,309,054</u>
61340 HEALTH AND HUMAN SERVICES (WAS 61335)					
Revenue					
61340	601100 CONTRA TRUST REVENUE	(442,189)	-	-	-
61340	652129 STATE REALIGNMENT	<u>9,789,660</u>	<u>10,584,189</u>	<u>9,658,220</u>	<u>9,947,967</u>
	HEALTH AND HUMAN SERVICES REVENUE	<u>9,347,471</u>	<u>10,584,189</u>	<u>9,658,220</u>	<u>9,947,967</u>
Expense					
61340	750100 OP TRANS OUT - GEN FD	9,229,196	11,972,833	10,245,158	10,552,512
61340	780100 APPROPRIATION FOR CONTINGENCY	-	-	<u>1,611,452</u>	<u>704,509</u>
	HEALTH AND HUMAN SERVICES EXPENDITURES	<u>9,229,196</u>	<u>11,972,833</u>	<u>11,856,610</u>	<u>11,257,021</u>
	HEALTH AND HUMAN SERVICES REV - EXPENDITURES	<u>118,275</u>	<u>(1,388,644)</u>	<u>(2,198,390)</u>	<u>(1,309,054)</u>
COUNTY LOCAL REVENUE FUND					
	AVAILABLE FINANCING SOURCES	12,513,832	13,868,825	11,856,610	11,257,021
	FINANCING USES	<u>9,229,196</u>	<u>11,972,833</u>	<u>11,856,610</u>	<u>11,257,021</u>
	COUNTY LOCAL REVENUE FUND BALANCE	<u>3,284,636</u>	<u>1,895,992</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

6135 BEHAVIORAL HEALTH FUND

For fiscal year 2011-12, the State of California created a new realignment funding mechanism (AB 109/AB 118) that transferred responsibility for certain State programs to the Counties. The County created fund 6133 to accommodate all the various funding sources designated by the State under this new realignment. During fiscal year 2014-15, fund 6135 was established to incorporate former Org Key 61337 which is now 61350. This budget reflects fund 6135. For fiscal year 2024-25, the funds receive realignment revenues to fund operations of the Behavioral Health Department

	<u>ACTUAL 2021-22</u>	<u>ACTUAL 2022-23</u>	<u>BOARD APPROVED 2023-24</u>	<u>PROPOSED BUDGET 2024-24</u>
Fund Balance				
61350				
FUND BALANCE (was 61337)	3,622,492	2,920,709	4,702,259	2,103,099
	<u>3,622,492</u>	<u>2,920,709</u>	<u>4,702,259</u>	<u>2,103,099</u>
COUNTY LOCAL REVENUE FUND BALANCE	<u>3,622,492</u>	<u>2,920,709</u>	<u>4,702,259</u>	<u>2,103,099</u>
Revenue				
61350				
652129 STATE RELIGNMENT	6,584,992	8,093,824	7,959,720	7,320,855
61350				
680200 OPERATING TRANSFER IN	-	-	-	-
	<u>6,584,992</u>	<u>8,093,824</u>	<u>7,959,720</u>	<u>7,320,855</u>
BEHAVIORAL HEALTH REVENUE	<u>6,584,992</u>	<u>8,093,824</u>	<u>7,959,720</u>	<u>7,320,855</u>
Expense				
61350				
750100 OPERATING TRANSFERS OUT	7,286,782	8,009,624	12,661,979	5,816,930
61350				
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	3,607,024
	<u>7,286,782</u>	<u>8,009,624</u>	<u>12,661,979</u>	<u>9,423,954</u>
BEHAVIORAL HEALTH EXPENDITURES	<u>7,286,782</u>	<u>8,009,624</u>	<u>12,661,979</u>	<u>9,423,954</u>
	<u>(701,789)</u>	<u>84,201</u>	<u>(4,702,259)</u>	<u>(2,103,099)</u>
BEHAVIORAL HEALTH REV - EXPENDITURES	<u>(701,789)</u>	<u>84,201</u>	<u>(4,702,259)</u>	<u>(2,103,099)</u>
COUNTY LOCAL REVENUE FUND				
AVAILABLE FINANCING SOURCES	10,207,484	11,014,534	12,661,979	9,423,954
FINANCING USES	<u>7,286,782</u>	<u>8,009,624</u>	<u>12,661,979</u>	<u>9,423,954</u>
	<u>2,920,702</u>	<u>3,004,910</u>	<u>-</u>	<u>-</u>
COUNTY LOCAL REVENUE FUND BALANCE	<u>2,920,702</u>	<u>3,004,910</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2025

6275 ENVIRONMENTAL HEALTH – AUTOMATION FEE

In 2014 the Board of Supervisors approved Ordinance 650 B which allowed the Environmental Health Division to collect an automation/software fee for the purpose to fund the support and maintenance of hardware, software, and computer equipment. For Fiscal Year 2024-25, \$400,000 is appropriated for Professional & Specialized Services. The remaining balance of \$267,500 is appropriated for contingencies.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
62750 491100 F/B UNRES UNDES	-	-	-	197,850
AUTOMATION FEE BEGINNING FUND BALANCE	-	-	-	197,850
Revenue				
62750 620300 CONSTRUCTION PERMITS	-	50	-	150
62750 620711 EH PERMIT AUTOMATION FEE	-	21,999	62,000	65,000
62750 640101 INTEREST ON CASH	-	458	-	4,500
62750 680200 OPERATING TRANSFERS IN	-	123,316	-	-
AUTOMATION FEE REVENUE	-	145,823	62,000	69,650
Expense				
62750 721400 PROFESSIONAL & SPECIALIZED SERVICES	-	-	100,000	400,000
62750 780100 APPROPRIATION FOR CONTINGENCY	-	-	62,000	267,500
AUTOMATION FEE EXPENDITURES	-	-	62,000	267,500
AUTOMATION FEE REV - EXPEND	-	145,823	-	(197,850)
AUTOMATION FEE AVAILABLE FINANCING SOURCES	-	145,823	62,000	267,500
AUTOMATION FEE FINANCING USES	-	-	62,000	267,500
AUTOMATION FEE ENDING FUND BALANCE	-	145,823	-	-

COUNTY OF MADERA
SPECIAL REVENUE FUND
FISCAL YEAR ENDING 06/30/25

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 2024-25, \$155,000 is budgeted as an operating transfer to the general fund to offset the Tax Collector's costs associated with the delinquent property tax sales.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
Fund Balance				
68210 491100 F/B UNRES UNDES	1,239,239	1,519,176	1,100,600	2,610,500
BEGINNING FUND BALANCE	<u>1,239,239</u>	<u>1,519,176</u>	<u>1,100,600</u>	<u>2,610,500</u>
Revenue				
68210 601000 TRUST REVENUE	465,551	7,458,080	-	510,000
68210 640101 INTEREST ON CASH	-	-	-	-
TAX COLLECTOR DELINQUENT TAX SALES REVENUE	<u>465,551</u>	<u>7,458,080</u>	<u>-</u>	<u>510,000</u>
Expense				
68210 701000 TRUST EXPENDITURES	109,518	3,891,774	550,000	550,000
68210 750100 OP TRANS OUT - GEN FD	76,096	133,358	145,000	155,000
68210 780100 APPROPRIATION FOR CONTINGENCY	-	-	405,600	2,415,500
TAX COLLECTOR DELINQUENT TAX SALES EXPENDITURES	<u>185,613</u>	<u>4,025,132</u>	<u>1,100,600</u>	<u>3,120,500</u>
TAX COLLECTOR DELINQUENT TAX SALES REV - EXPENDITURES	<u>279,938</u>	<u>3,432,948</u>	<u>(1,100,600)</u>	<u>(2,610,500)</u>
AVAILABLE FINANCING SOURCES	1,704,790	8,977,256	1,100,600	3,120,500
FINANCING USES	<u>185,613</u>	<u>4,025,132</u>	<u>1,100,600</u>	<u>3,120,500</u>
TAX COLLECTOR DELINQUENT TAX SALES ENDING FUND BALANCE	<u>1,519,176</u>	<u>4,952,124</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
ENTERPRISE FUND
FISCAL YEAR ENDING 06/30/2025

13141 AMERICAN RESCUE PLAN ACT

On March 11, 2021, the American Rescue Plan Act (ARPA) became law and aimed to provide \$350 billion for eligible state, local, territorial, and Tribal governments to respond to the COVID-19 emergency. Madera County's total ARPA allocation is \$30,558,925. The County received the funds in two tranches, with 50% provided in May 2021 and the balance delivered approximately 12 months later. In Fiscal Year 2023-24, the Board approved to reallocate \$4,541,797 towards two shovel-ready Public Works budgets. For fiscal year 2024-25, the fund balance of \$824,590 is appropriated for Operating Transfers Out.

		ACTUAL	ACTUAL	BOARD APPROVED	PROPOSED BUDGET
		2021-22	2022-23	2023-24	2024-25
13141 AMERICAN RESCUE PLAN ACT					
Fund Balance					
13141	491100 F/B UNRES UNDES	13,050,223	16,648,022	11,588,200	812,090
	AMERICAN RESCUE PLAN ACT BEGINNING FUND BALANCE	<u>13,050,223</u>	<u>16,648,022</u>	<u>11,588,200</u>	<u>812,090</u>
AMERICAN RESCUE PLAN ACT FUND					
Revenue					
13141	640101 INTEREST ON CASH	43,810	179,486	62,500	12,500
13141	657000 FEDERAL - OTHER	15,279,463	-	-	-
	AMERICAN RESCUE PLAN ACT FUND REVENUE	<u>15,323,273</u>	<u>179,486</u>	<u>62,500</u>	<u>12,500</u>
Expense					
13141	721400 PROFESSIONAL & SPECIALIZED SERVICES	619,389	1,671,774	3,155,214	-
13141	730000 OTHER CHARGES	20,000	545,540	2,000,000	-
13141	750000 OPERATING TRANS OUT	5,973,064	-	-	824,590
13141	750100 OPERATING TRANS OUT - GF	3,069,211	3,152,127	4,495,486	-
13141	750121 OPERATING TRANS OUT - CAP PROJECT	2,000,000	361,000	-	-
13141	780100 APPROPRIATION FOR CONTINGENCY	-	1,003,750	2,000,000	-
	730000 AMERICAN RESCUE PLAN ACT FUND EXPENSES	<u>11,681,664</u>	<u>6,734,191</u>	<u>11,650,700</u>	<u>824,590</u>
	750100 AMERICAN RESCUE PLAN ACT REV - EXPENSE	<u>3,641,608</u>	<u>(6,554,705)</u>	<u>(11,588,200)</u>	<u>(812,090)</u>
	AMERICAN RESCUE PLAN ACT AVAILABLE FINANCING SOURCES	28,373,496	16,827,508	11,650,700	824,590
	AMERICAN RESCUE PLAN ACT CLOSURE FINANCING USES	<u>11,681,664</u>	<u>6,734,191</u>	<u>11,650,700</u>	<u>824,590</u>
	AMERICAN RESCUE PLAN ACT FUND ENDING FUND BALANCE	<u>16,691,832</u>	<u>10,093,317</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
 ENTERPRISE FUND
 FISCAL YEAR ENDING 06/30/2025

13143 LATC Fund

The Local Assistance and Tribal Consistency Fund (LATCF) is a general revenue enhancement program that provides additional assistance to eligible revenue sharing counties and eligible Tribal governments. Madera County's total LATCF allocation is \$4,031,554. For fiscal year 2024-25, the fund balance of \$4,047,696 is appropriated for contingency.

	ACTUAL 2021-22	ACTUAL 2022-23	BOARD APPROVED 2023-24	PROPOSED BUDGET 2024-25
13143 LATCF Fund Balance				
13143 491100 F/B UNRES UNDES	-	-	1,975,461	3,991,238
LATCF BEGINNING FUND BALANCE	-	-	1,975,461	3,991,238
LATCF Revenue				
13143 640101 INTEREST ON CASH	-	-	-	56,458
13143 657000 FEDERAL - OTHER	-	2,015,777	-	-
LATCF REVENUE	-	2,015,777	-	56,458
Expense				
13143 721900 SPECIAL DEPARTMENTAL EXPENSE	-	40,316	-	-
13143 780100 APPROPRIATION FOR CONTINGENCY	-	-	1,975,461	4,047,696
730000 LATCF EXPENSES	-	40,316	1,975,461	4,047,696
750100 LATCF REV - EXPENSE	-	1,975,462	(1,975,461)	(3,991,238)
LATCF AVAILABLE FINANCING SOURCES	-	2,015,777	1,975,461	4,047,696
LATCF CLOSURE FINANCING USES	-	2,015,777	1,975,461	4,047,696
LATCF ENDING FUND BALANCE	-	-	-	-