

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2016-17**

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

<u>EXPENDITURE CLASSIFICATION</u>	<u>APPROPRIATIONS</u>				
	<u>BUDGET 2013-14</u>	<u>BUDGET 2014-15</u>	<u>BUDGET 2015-16</u>	<u>BUDGET 2016-17</u>	<u>RECOMMENDED 2017-18</u>
<b>780100 Appropriations for Contingencies - General</b>	<b>2,624,416</b>	<b>2,424,416</b>	<b>2,424,416</b>	<b>2,424,416</b>	<b>2,424,416</b>
Reserve for Information Technology System/Asset Replacement	850,908	0	0	0	0
Reserve for Fire Asset Replacement	0	0	0	0	500,000
Reserve for Future Budgetary Needs	0	0	4,063,654	4,063,654	4,907,013

## APPROPRIATIONS FOR CONTINGENCIES

### COMMENTS

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

The Appropriations for Contingency budget contains funds which are appropriated to meet unforeseen or emergency expenditure requirements, mid-year program initiations, State/Federal matching fund requirements, changes or expansions, employee annual vacation/sick leave payouts, and serves as a centralized pool of money that reduces the necessity for budgeting maximum amounts in departmental line-item accounts for the 2017-18 Fiscal Year.

The 2017-18 Appropriations for Contingencies is recommended at \$2,424,416, which is unchanged from the previous year. A portion of this funding is anticipated to be required for the following purposes: to cover costs related to multi-defendant special circumstance cases pending trial, for which appropriations within the Public Defender Budget may not be sufficient; impacts resulting from the implementation of the State Budget and associated trailer bills; annual leave payouts; matching requirements to receive grant funding and changes to the projected fund balance.

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

The preliminary General Fund Balance for the period ending June 30, 2017, as projected by the Auditor's Office in cooperation with the Administrative Office, is estimated at \$15,500,000. It is recommended that \$4,907,013 of the estimated fund balance be maintained in a reserve for future budgetary issues, an increase of \$843,359 from the current year budgetary reserve. It is also recommended that \$500,000 of the estimated fund balance be allocated to the Fire Asset Replacement Reserve to be utilized to fund the projected annual cost of lease payments for fire equipment acquired under the Fire Equipment Replacement and Reserve Policy.