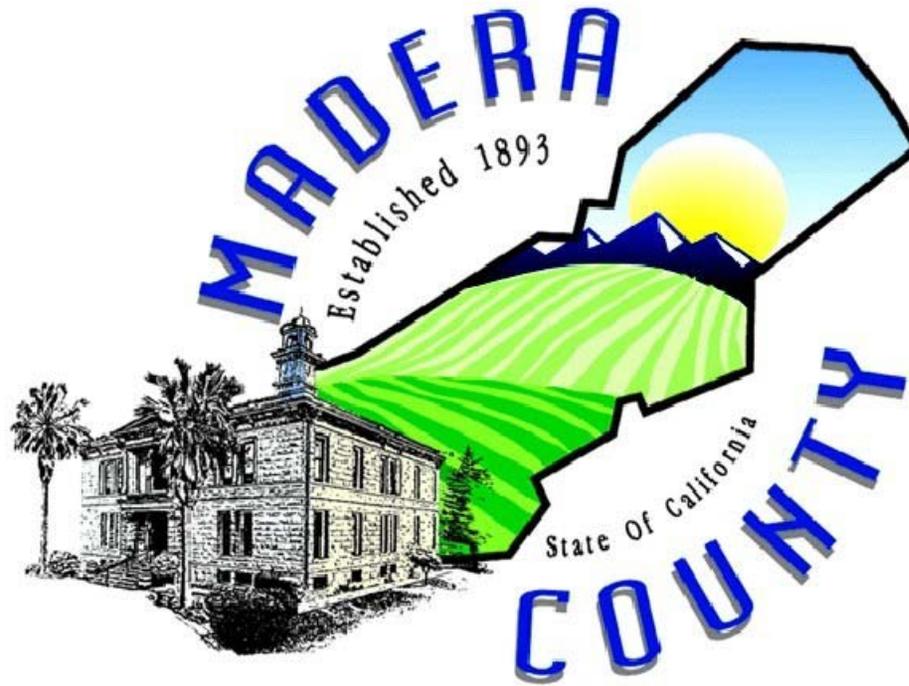


# PROPOSED SPECIAL REVENUE BUDGETS

for the

## FISCAL YEAR ENDING JUNE 30, 2016



**Recommended by County Administrative Management**

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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). The balance of \$946 is available to appropriate for capital projects.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
TOBACCO LITIGATION SETTLEMENT				
Fund Balance				
491100 F/B UNRES UNDES	306,908	308,068	250,819	946
LITIGATION SETTLEMENT BEGINNING FUND BALANCE	<u>306,908</u>	<u>308,068</u>	<u>250,819</u>	<u>946</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	1,160	1,013	150	-
LITIGATION SETTLEMENT REVENUE	<u>1,160</u>	<u>1,013</u>	<u>150</u>	<u>-</u>
	=====	=====	=====	=====
Expense				
750100 OPERATING TRANSFERS OUT	-	58,135	250,000	
780100 APPROPRIATION FOR CONTINGENCY			969	946
LITIGATION SETTLEMENT EXPENDITURES	<u>-</u>	<u>58,135</u>	<u>250,969</u>	<u>946</u>
LITIGATION SETTLEMENT REV - EXPEND	<u>1,160</u>	<u>(57,122)</u>	<u>(250,819)</u>	<u>(946)</u>
	=====	=====	=====	=====
LITIGATION SETTLEMENT AVAILABLE FINANCING SOURCES	308,068	309,081	250,969	946
LITIGATION SETTLEMENT FINANCING USES	-	58,135	250,969	946
LITIGATION SETTLEMENT ENDING FUND BALANCE	<u>308,068</u>	<u>250,946</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

**0103 TOBACCO SECURITIZATION PROCEEDS**

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

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====				
TOBACCO SECURITIZATION PROCEEDS				
Fund Balance				
491100 F/B UNRES UNDES	1,670,248	1,670,730	-	-
SECURITIZATION PROCEEDS BEGINNING FUND BALANCE	1,670,248	1,670,730	-	-
=====				
Revenue				
640101 INTEREST ON CASH	-	-	-	-
640110 INVESTMENT INTEREST	482	348	-	-
SECURITIZATION PROCEEDS REVENUE	482	348	-	-
=====				
Expense				
750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	1,100,000	-	-
750121 OPERATING TRANSFERS OUT - CAPITAL PROJECT	-	571,092	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
SECURITIZATION PROCEEDS EXPENDITURES	-	1,671,092	-	-
SECURITIZATION PROCEEDS REV - EXPEND	482	(1,670,744)	-	-
=====				
SECURITIZATION PROCEEDS AVAILABLE FINANCING SOURCES	1,670,730	1,671,078	-	-
SECURITIZATION PROCEEDS FINANCING USES	-	1,671,092	-	-
SECURITIZATION PROCEEDS ENDING FUND BALANCE	1,670,730	(14)	-	-
=====				

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**0105 CAPITAL PROJECT - JAIL**

This fund represents the balance of the proceeds from the general obligation bonds, and therefore, can only be used for detention-related improvements, such as the jail expansion project. For fiscal year 2015-16, \$11,067 is available to appropriate for the ongoing jail expansion project.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====				
CAPITAL PROJECT - JAIL				
Fund Balance				
481100 F/B UNRES DES CAP OUTLAY	10,884	10,948	10,972	11,017
	<u>10,884</u>	<u>10,948</u>	<u>10,972</u>	<u>11,017</u>
JAIL BEGINNING FUND BALANCE	10,884	10,948	10,972	11,017
	=====	=====	=====	=====
Revenue				
610300 PRIOR SECURED PROP TAX	20	(23)	-	-
610400 PRIOR UNSECURED PROP TAX	-	-	-	-
610700 PRIOR SUPPLEMENTAL PROP TAX	-	-	-	-
640101 INTEREST ON CASH	44	40	50	50
640103 INTEREST ON PROPERTY TAX COLL	-	-	-	-
	<u>64</u>	<u>17</u>	<u>50</u>	<u>50</u>
CAPITAL PROJECT - JAIL REVENUE	64	17	50	50
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	11,022	11,067
	<u>-</u>	<u>-</u>	<u>11,022</u>	<u>11,067</u>
CAPITAL PROJECT - JAIL EXPENDITURES	-	-	11,022	11,067
	<u>-</u>	<u>-</u>	<u>11,022</u>	<u>11,067</u>
- JAIL REV - EXPEND	64	17	(10,972)	(11,017)
	=====	=====	=====	=====
- JAIL AVAILABLE FINANCING SOURCES	10,948	10,965	11,022	11,067
- JAIL FINANCING USES	-	-	11,022	11,067
	<u>10,948</u>	<u>10,965</u>	<u>11,022</u>	<u>11,067</u>
- JAIL ENDING FUND BALANCE	10,948	10,965	-	-
	=====	=====	=====	=====

COUNTY OF MADERA  
INTERNAL SERVICE FUND  
FISCAL YEAR ENDING 06/30/2016

**0107 SELF-INSURANCE INTERNAL SERVICE FUND**

The 2014-15 budgets appropriate funds for general liability, workers compensation, dental liability, and vision liability insurance programs, as recommended by the County Administrative Office.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
SELF-INSURANCE INTERNAL SERVICE FUND				
Fund Balance				
431201 RETAINED EARNINGS	885,668	1,397,488	833,000	833,000
431202 RETAINED EARNINGS	7,683,916	6,719,687	6,698,000	6,698,000
431203 RETAINED EARNINGS	891,669	706,830	707,133	707,133
431204 RETAINED EARNINGS	267,130	260,844	285,395	285,395
	<u>9,728,383</u>	<u>9,084,849</u>	<u>8,523,528</u>	<u>8,523,528</u>
INT SVC FUND RETAINED EARNINGS	9,728,383	9,084,849	8,523,528	8,523,528
Revenue				
640101 INTEREST ON CASH	-	6,052	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expense				
720300 COMMUNICATION SVCS	-	-	-	-
SELF-INSURANCE INTERNAL SERVICE FUND EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SELF-INSURANCE INTERNAL SERVICE FUND REV - EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
=====	=====	=====	=====	=====
SELF-INSURANCE GENERAL LIABILITY				
Revenue				
640101 INTEREST ON CASH	2,136	2,556	2,500	2,500
662800 INTERFUND REVENUE	1,110,896	765,351	1,100,000	1,100,000
673903 MISC REIMBURSEMENT & REFUNDS	668,107	16,105	150,000	900,000
SELF-INSURANCE GENERAL LIABILITY REVENUE	<u>1,781,139</u>	<u>784,012</u>	<u>1,252,500</u>	<u>2,002,500</u>
=====	=====	=====	=====	=====

COUNTY OF MADERA  
INTERNAL SERVICE FUND  
FISCAL YEAR ENDING 06/30/2016

0107 SELF-INSURANCE INTERNAL SERVICE FUND CONTINUED

	ACTUAL 2012-13	ACTUAL 2013-14	PROPOSED BUDGET 2014-15	PROPOSED BUDGET 2015-16
720604 LIABILITY INS	676,794	587,943	831,039	890,848
720702 WITNESS FEES	-	-	-	-
721400 PROF & SPEC SVC	54,245	66,421	750,000	600,000
721410 CT REPORTER/TRANSCRIPT	-	-	-	-
721433 OUTSIDE ATTY'S/OTHER EXPERTS	89,002	753,730	-	-
721434 CAPITAL/HOMICIDE CASES	-	-	-	-
721601 RENT/LSE CO VEHICLE	-	-	-	-
721900 SPECIAL DEPT EXP	189	-	-	-
722000 TRANS/TRAVEL/EDUC	-	-	-	-
722005 REIMB EMPLOYEE CARS	-	-	-	-
730700 JUDGMENTS & DAMAGES	447,113	108,731	400,000	600,000
750100 OP TRANS OUT - GEN FD	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	104,461	744,652
SELF-INSURANCE GENERAL LIABILITY EXPENSES	1,267,343	1,516,825	2,085,500	2,835,500
SELF-INSURANCE GENERAL LIABILITY REV - EXPENSES	513,796	(732,813)	(833,000)	(833,000)
SELF-INSURANCE WORKERS COMP LIAB Revenue				
640101 INTEREST ON CASH	24,006	14,746	15,000	15,000
662800 INTERFUND REVENUE	1,713,816	2,331,980	2,100,000	2,800,000
673903 MISC REIMBURSEMENT & REFUNDS	805,338	1,055,730	800,000	600,000
SELF-INSURANCE WORKERS COMP LIAB REVENUE	2,543,160	3,402,456	2,915,000	3,415,000

COUNTY OF MADERA  
INTERNAL SERVICE FUND  
FISCAL YEAR ENDING 06/30/2016

0107 SELF-INSURANCE INTERNAL SERVICE FUND CONTINUED

	ACTUAL 2012-13	ACTUAL 2013-14	PROPOSED BUDGET 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
Expense				
720603 WKRS COMP INS	559,816	662,323	1,001,745	1,010,194
721000 MED/DENT/LAB SPLY	-	-	1,500	1,500
721400 PROF & SPEC SVC	132,156	148,831	325,000	360,000
721403 AUDIT/ACCTG SVCS	179,239	179,959	-	-
730700 JUDGMENTS & DAMAGES	2,427,799	2,379,396	2,398,255	2,400,000
750100 OP TRANS OUT - GEN FD	125,000	125,000	125,000	125,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	5,761,500	6,216,306
SELF-INSUR# WORKERS COMP LIAB EXPENDITURES	3,424,010	3,495,509	9,613,000	10,113,000
SELF-INSUR# NS WORKERS COMP LIAB REV - EXPEND	(880,850)	(93,053)	(6,698,000)	(6,698,000)
=====	=====	=====	=====	=====
SELF-INSUR# DENTAL LIABILITY				
Revenue				
640101 INTEREST ON CASH	2,786	1,769	2,000	1,800
662729 EMPLE/RETIREE INS PREMIUMS	25,011	24,588	30,000	24,000
662800 INTERFUND REVENUE	653,805	917,068	785,000	820,000
SELF-INSUR# DENTAL LIABILITY REVENUE	681,602	943,425	817,000	845,800
=====	=====	=====	=====	=====
Expense				
720601 GENERAL INSURANCE	214,996	232,927	275,000	275,000
721400 PROF & SPEC SVC	660,228	662,755	800,000	675,000
730700 JUDGMENTS & DAMAGES	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	449,133	602,933
SELF-INSUR# DENTAL LIABILITY EXPENDITURES	875,224	895,682	1,524,133	1,552,933
SELF-INSUR# DENTAL LIABILITY REV - EXPEND	(193,622)	47,743	(707,133)	(707,133)
=====	=====	=====	=====	=====

COUNTY OF MADERA  
INTERNAL SERVICE FUND  
FISCAL YEAR ENDING 06/30/2016

0107 SELF-INSURANCE INTERNAL SERVICE FUND CONTINUED

	ACTUAL 2012-13	ACTUAL 2013-14	PROPOSED BUDGET 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
SELF-INSURANCE VISION LIABILITY				
Revenue				
640101 INTEREST ON CASH	835	560	1,400	1,400
662729 EMPLE/RETIREE INS PREMIUMS	5,567	5,960	6,000	6,200
662800 INTERFUND REVENUE	110,901	156,324	135,000	145,000
SELF-INSURANCE VISION LIABILITY REVENUE	117,303	162,844	142,400	152,600
=====	=====	=====	=====	=====
Expense				
721400 PROF & SPEC SVC	125,602	118,197	160,000	150,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	267,795	287,995
SELF-INSURANCE VISION LIABILITY EXPENDITURES	125,602	118,197	427,795	437,995
SELF-INSURANCE VISION LIABILITY REV - EXPEND	(8,299)	44,647	(285,395)	(285,395)
=====	=====	=====	=====	=====
SELF-INSURANCE INTERNAL SVC FD AVAILABLE FINANCING SOURCES	5,123,204	5,292,737	13,650,428	14,939,428
SELF-INSURANCE INTERNAL SVC FD FINANCING USES	5,692,179	6,026,213	13,650,428	14,939,428
Fund Balance				
431201 RETAINED EARNINGS	1,399,464	664,675	-	-
431202 RETAINED EARNINGS	6,803,066	6,626,634	-	-
431203 RETAINED EARNINGS	698,047	754,573	-	-
431204 RETAINED EARNINGS	258,831	305,491	-	-
CAPITAL INTERNAL SVC FD ENDING RETAINED EARNINGS	9,159,408	8,351,373	-	-
=====	=====	=====	=====	=====

**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 2015-16, the entire available fund balance of \$3,067,377 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
0109 FAIRMEAD OLD LANDFILL SITE CLOSURE				
Fund Balance				
491100 F/B UNRES UNDES	3,016,627	3,028,025	3,037,341	3,053,377
OLD LF SITE CLOSURE BEGINNING FUND BALANCE	3,016,627	3,028,025	3,037,341	3,053,377
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	8,046	11,060	12,000	14,000
AD OLD LF SITE CLOSURE REVENUE	8,046	11,060	12,000	14,000
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	3,049,341	3,067,377
OLD LF SITE CLOSURE EXPENSES	-	-	3,049,341	3,067,377
OLD LF SITE CLOSURE REV - EXPENSE	8,046	11,060	(3,037,341)	(3,053,377)
	=====	=====	=====	=====
OLD LF SITE CLOSURE AVAILABLE FINANCING SOURCES	3,024,673	3,039,085	3,049,341	3,067,377
OLD LF SITE CLOSURE FINANCING USES	-	-	3,049,341	3,067,377
	=====	=====	=====	=====
OLD LF SITE CLOSURE ENDING FUND BALANCE	3,024,673 *	3,039,085 *	-	-
	=====	=====	=====	=====

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

**0110 FAIRMEAD NEW LANDFILL SITE CLOSURE**

The state requires a percentage of the estimated future cost of closure to be funded and retained. No revenue is estimated for the current year, except interest earnings. For fiscal year 2015-16, the entire available fund balance of \$3,289,179 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
FAIRMEAD NEW LANDFILL SITE CLOSURE				
Fund Balance				
491100 F/B UNRES UNDES	3,234,859	3,236,527	3,246,468	3,274,179
NEW LF SITE CLOSURE BEGINNING FUND BALANCE	3,234,859	3,236,527	3,246,468	3,274,179
=====	=====	=====	=====	=====
NEW LF SITE CLOSURE				
Revenue				
640101 INTEREST ON CASH	12,191	11,823	12,000	15,000
NEW LF SITE CLOSURE REVENUE	12,191	11,823	12,000	15,000
=====	=====	=====	=====	=====
Expense				
740200 BLDGS & IMPROVE	10,523	-	-	-
740301 EQPT/FURNITURE > \$5000	-	(10,523)	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	3,258,468	3,289,179
NEW LF SITE CLOSURE EXPENSES	10,523	(10,523)	3,258,468	3,289,179
NEW LF SITE CLOSURE REV - EXPENSE	1,668	22,346	(3,246,468)	(3,274,179)
=====	=====	=====	=====	=====
NEW LF SITE CLOSURE AVAILABLE FINANCING SOURCES	3,247,050	3,248,350	3,258,468	3,289,179
NEW LF SITE CLOSURE FINANCING USES	10,523	(10,523)	3,258,468	3,289,179
=====	=====	=====	=====	=====
NEW LF SITE CLOSURE ENDING FUND BALANCE	3,236,527	3,258,873	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA  
 ENTERPRISE FUND  
 FISCAL YEAR ENDING 06/30/2016

**0114 LOCAL ENFORCEMENT AGENCY**

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

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
LOCAL ENFORCEMENT AGENCY				
Fund Balance				
491100 F/B UNRES UNDES	36,950	36,950	-	-
LOCAL ENFORCEMENT AGENCY BEGINNING FUND BALANCE	36,950	36,950	-	-
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	97	97	-	-
662101 LANDFILL SURCHARGES	16,667	16,667	-	-
LOCAL ENFORCEMENT AGENCY REVENUE	16,764	16,764	-	-
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	50,000	50,000	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
LOCAL ENFORCEMENT AGENCY EXPENDITURE	50,000	50,000	-	-
LOCAL ENFORCEMENT AGENCY REV - EXPENDITURE	(33,236)	(33,236)	-	-
	=====	=====	=====	=====
LOCAL ENFORCEMENT AGENCY AVAILABLE FINANCING SOURCES	53,714	53,714	-	-
LOCAL ENFORCEMENT AGENCY FINANCING USES	50,000	50,000	-	-
	=====	=====	=====	=====
AGENCY ENDING FUND BALANCE	3,714	3,714	-	-
	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**0115 FIRE MITIGATION FEES**

This fund is inactive as its source of funding has expired. During fiscal year 2011-12, the General Fund repaid a \$513,066 loan from the fund for fire trucks. For fiscal year 2015-16, \$235,000 is appropriated for Equipment > \$5,000, and the remaining available balance of \$291,259 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====				
FIRE MITIGATION FUND ADMINISTRATION				
Fund Balance				
461100 F/B RES ENCUMBRANCES	-	-	-	-
491100 F/B UNRES UNDES	516,819	519,957	521,021	524,259
	<u>516,819</u>	<u>519,957</u>	<u>521,021</u>	<u>524,259</u>
MITIGATION FUND ADMIN FUND BALANCE	516,819	519,957	521,021	524,259
=====				
MITIGATION FUND				
Revenue				
640101 INTEREST ON CASH	3,138	1,899	1,850	2,000
662760 FIRE MITIGATION FEE	-	-	-	-
673903 MISC REIMBURSEMENT & REFUNDS	-	-	-	-
680500 LOAN REPAYED	-	-	-	-
	<u>3,138</u>	<u>1,899</u>	<u>1,850</u>	<u>2,000</u>
MITIGATION FUND	3,138	1,899	1,850	2,000
=====				
Expense				
721300 OFFICE EXPENSE	-	51	-	-
740200 BLDGS & IMPROVE	-	-	-	-
740301 EQUIPMENT/FURNITURE > \$5,000	-	-	-	235,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	522,871	291,259
	<u>-</u>	<u>51</u>	<u>522,871</u>	<u>526,259</u>
MITIGATION EXPENDITURES	-	51	522,871	526,259
	<u>3,138</u>	<u>1,848</u>	<u>(521,021)</u>	<u>(524,259)</u>
MITIGATION - REV - EXPENDITURES	3,138	1,848	(521,021)	(524,259)
=====				
MITIGATION FEES AVAILABLE FINANCING SOURCES	519,957	521,856	522,871	526,259
MITIGATION FEES FINANCING USES	-	51	522,871	526,259
=====				
FIRE	519,957	521,805	-	-
MITIGATION FEES ENDING FUND BALANCE	519,957	521,805	-	-
=====				

COUNTY OF MADERA  
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**0116 COUNTY-WIDE ROAD IMPACT FEES**

The County collects a road impact fee from builders and developers. For 2015-16, \$1,000 is appropriated for refunds; \$3,500,000 is appropriated for costs related to Road 40 project; and the remaining available fund balance of \$904,660 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
CO-WIDE RC IMPACT FEE FD ADM				
Fund Balance				
461100 F/B RES ENCUMBRANCES	-	-		
491100 F/B UNRES UNDES	3,640,646	3,763,548	4,003,078	4,215,660
ROAD IMPACT BEGINNING FUND BALANCE	3,640,646	3,763,548	4,003,078	4,215,660
=====	=====	=====	=====	=====
ROAD IMPACT FEE				
Revenue				
640101 INTEREST ON CASH	14,122	14,348	12,500	15,000
661705 ROAD IMPACT FEES	108,780	244,691	145,000	175,000
ROAD IMPACT FEE REVENUE	122,902	259,039	157,500	190,000
=====	=====	=====	=====	=====
Expense				
721206 REFUND/OVERCHARGES	-	-	1,000	1,000
721400 PROFESSIONAL & SPECIALIZED SERVICES	-	-	-	3,500,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	4,159,578	904,660
ROAD IMPACT FEE EXPENDITURES	-	-	4,160,578	4,405,660
ROAD IMPACT FEE REV - EXPEND	122,902	259,039	(4,003,078)	(4,215,660)
=====	=====	=====	=====	=====
IMPACT AVAILABLE FINANCING SOURCES	3,763,548	4,022,587	4,160,578	4,405,660
IMPACT FINANCING USES	-	-	4,160,578	4,405,660
IMPACT ENDING FUND BALANCE	3,763,548	4,022,587	-	-
=====	=====	=====	=====	=====

**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 2015-16, the entire available fund balance of \$31,267 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
ST 41 FINNA PROGRAM FUND ADMIN				
Fund Balance				
491100 F/B UNRES UNDES	30,792	30,908	30,975	31,167
FINANCE PROGRAM BEGINNING FUND BALANCE	<u>30,792</u>	<u>30,908</u>	<u>30,975</u>	<u>31,167</u>
=====	=====	=====	=====	=====
FINANCE PROGRAM				
Revenue				
640101 INTEREST ON CASH	116	113	100	100
41 FINANCE PROGRAM REVENUE	<u>116</u>	<u>113</u>	<u>100</u>	<u>100</u>
=====	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	31,075	31,267
41 FINANCE PROGRAM EXPENDITURES	<u>-</u>	<u>-</u>	<u>31,075</u>	<u>31,267</u>
41 FINANCE PROGRAM REV - EXPEND	<u>116</u>	<u>113</u>	<u>(30,975)</u>	<u>(31,167)</u>
=====	=====	=====	=====	=====
FINANCE PROGRAM AVAILABLE FINANCING SOURCES	30,908	31,021	31,075	31,267
FINANCE PROGRAM FINANCING USES	-	-	31,075	31,267
=====	=====	=====	=====	=====
ST RTE 41 FINANCE PROGRAM ENDING FUND BALANCE	<u>30,908</u>	<u>31,021</u>	<u>-</u>	<u>-</u>
=====	=====	=====	=====	=====

COUNTY OF MADERA  
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**0120 DISTRICT #5 ROADS**

This is the only supervisorial road district that had a tax rate prior to passage of Prop 13; and therefore, is the only one that receives tax revenue. The Road Department provides maintenance for District #5 roads. The appropriation for Maintenance – Roads of \$120,000 is an estimate of annual maintenance costs in District #5.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
DIST #5 ROA FUND ADMIN				
Fund Balance				
491100 F/B UNRES UNDES	244,919	230,994	152,769	137,615
BEGINNING FUND BALANCE	<u>244,919</u>	<u>230,994</u>	<u>152,769</u>	<u>137,615</u>
=====	=====	=====	=====	=====
ROADS				
Revenue				
610100 CUR SEC PROP TAX	127,234	131,868	126,000	130,000
610200 CUR UNSECURED PROP TAX	4,943	5,833	4,800	5,000
610300 PRIOR SECURED PROP TAX	11,856	646	-	-
610400 PRIOR UNSECURED PROP TAX	347	247	-	-
610600 CUR SUPPLEMENTAL PROP TAX	390	804	-	-
610700 PRIOR SUPPLEMENTAL PROP TAX	37	133	-	-
610904 TIMBER YIELD TAX	-	-	-	-
640101 INTEREST ON CASH	2,087	964	500	700
640103 INTEREST ON PROPERTY TAX COLL	(10)	5	100	50
652900 ST - H/O PROP TAX RLF	1,554	1,523	1,600	1,500
673000 MISCELLANEOUS	-	-	-	-
ROADS REVENUE	<u>148,438</u>	<u>142,023</u>	<u>133,000</u>	<u>137,250</u>
=====	=====	=====	=====	=====
Expense				
720906 MTCE - ROADS	150,000	200,000	150,000	120,000
721427 PROP TAX ADMIN FEE	12,364	-	4,214	-
731401 INTERFUND EXPEND - COST PLAN	-	-	2,517	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	129,038	154,865
ROADS EXPENDITURES	<u>162,364</u>	<u>200,000</u>	<u>285,769</u>	<u>274,865</u>
ROADS REV - EXPEND	<u>(13,926)</u>	<u>(57,977)</u>	<u>(152,769)</u>	<u>(137,615)</u>
=====	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	393,357	373,017	285,769	274,865
FINANCING USES	162,364	200,000	285,769	274,865
ENDING FUND BALANCE	<u>230,993</u>	<u>173,017</u>	<u>-</u>	<u>-</u>
=====	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
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**0121 STATE ROUTE 41 IMPACT FEE**

The County collects State Route 41 road impact fees from builders and developers. For fiscal year 2015-16, \$600,000 is appropriated as a cash flow loan to the Road budget (Org 11800) for the Cal Trans State Route 41 study; the remaining projected balance of \$186,072 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	APPROVED BUDGET 2014-15	PROPOSED BUDGET 2015-16
ST RTE 41 IMPACT FEE FD ADMIN				
Fund Balance				
491100 F/B UNRES UNDES	675,015	649,667	651,053	663,572
IMPACT FEE BEGINNING FUND BALANCE	<u>675,015</u>	<u>649,667</u>	<u>651,053</u>	<u>663,572</u>
Revenue				
640101 INTEREST ON CASH	2,553	2,365	2,000	2,500
661705 ROAD IMPACT FEES	(27,901)	-	-	-
680500 LOAN REPAID	-	-	-	120,000
41 IMPACT FEE REVENUE	<u>(25,348)</u>	<u>2,365</u>	<u>2,000</u>	<u>122,500</u>
Expense				
721206 REFUND/OVERCHARGES	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	653,053	186,072
790500 CASH FLOW LOAN	-	-	-	600,000
41 IMPACT FEE EXPENDITURES	<u>-</u>	<u>-</u>	<u>653,053</u>	<u>786,072</u>
41 IMPACT FEE REV - EXPEND	<u>(25,348)</u>	<u>2,365</u>	<u>(651,053)</u>	<u>(663,572)</u>
IMPACT FEE AVAILABLE FINANCING SOURCES	649,667	652,032	653,053	786,072
IMPACT FEE FINANCING USES	-	-	653,053	786,072
IMPACT FEE ENDING FUND BALANCE	<u>649,667</u>	<u>652,032</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA  
SPECIAL REVENUE  
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**0124 OPERATION LOST AND FOUND**

This fund was created in 2003-04 using private contributions to obtain electronic monitoring devices for the disabled participants of the program and to train a Deputy Sheriff in the devices. For fiscal year 2015-16, \$5,700 is appropriated for Special Departmental Expense, and \$15,290 is appropriated for contingencies. Private contributions will be appropriated when received.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
OPERATION OPERATION LOST & FOUND				
Fund Balance				
491100 F/B UNRES UNDES	22,791	18,557	18,994	19,910
LOST & FOUND BEGINNING FUND BALANCE	22,791	18,557	18,994	19,910
	=====	=====	=====	=====
LOST & FOUND TRUST				
Revenue				
640101 INTEREST ON CASH	94	66	80	80
673308 PRIVATE CONTRIBUTIONS	4,135	932	-	1,000
LOST & FOUND TRUST REVENUE	4,229	998	80	1,080
	=====	=====	=====	=====
Expense				
721900 SPECIAL DEPT EXP	8,463	556	3,000	5,700
780100 APPROPRIATION FOR CONTINGENCY	-	-	16,074	15,290
LOST & FOUND TRUST EXPENDITURES	8,463	556	19,074	20,990
LOST & FOUND TRUST REV - EXPEND	(4,234)	442	(18,994)	(19,910)
	=====	=====	=====	=====
LOST & FOUND TRUST AVAILABLE FINANCING SOURCES	27,020	19,555	19,074	20,990
LOST & FOUND TRUST FINANCING USES	8,463	556	19,074	20,990
	=====	=====	=====	=====
OPERATION LOST & FOUND TRUST ENDING FUND BALANCE	18,557	18,999	-	-
	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
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**0126 FIRE DEPARTMENT TRAINING**

This fund is the depository of tuition payments received by Fire Prevention for training classes. For fiscal year 2015-16, the available fund balance of \$36,801 is appropriated for Special Departmental Expense to purchase training equipment and to close out this fund.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====				
FIRE DEPT TRAINING				
Fund Balance				
491100 F/B UNRES UNDES	40,001	36,801	36,801	36,801
TRAINING BEGINNING FUND BALANCE	<u>40,001</u>	<u>36,801</u>	<u>36,801</u>	<u>36,801</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH			-	-
662723 SERVICES TO OTHER AGENCIES	-	-	-	-
TRAINING REVENUE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====
Expense				
721900 SPECIAL DEPARTMENTAL EXPENSE	-	-	-	36,801
750100 OP TRANS OUT- GEN FD	3,200	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	36,801	-
TRAINING EXPENDITURES	<u>3,200</u>	<u>-</u>	<u>36,801</u>	<u>-</u>
TRAINING REV - EXPEND	<u>(3,200)</u>	<u>-</u>	<u>(36,801)</u>	<u>-</u>
	=====	=====	=====	=====
TRAINING AVAILABLE FINANCING SOURCES	40,001	36,801	36,801	36,801
TRAINING FINANCING USES	3,200	-	36,801	-
TRAINING ENDING FUND BALANCE	<u>36,801</u>	<u>36,801</u>	<u>-</u>	<u>36,801</u>
	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**0127 FOREST RESERVE TITLE III**

This fund is the depository for funds received under Title III of the Secure Rural Schools Act. The entire amount available of \$567,997 is appropriated for Professional & Specialized Services in order to obligate funds to carry out projects initiated by the Board on August 16, 2011.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
FOREST RESERVE TITLE III				
Fund Balance				
491100 F/B UNRES UNDES	529,680	572,356	596,143	565,997
TITLE III BEGINNING FUND BALANCE	<u>529,680</u>	<u>572,356</u>	<u>596,143</u>	<u>565,997</u>
=====	=====	=====	=====	=====
FOREST RE SERVE TITLE III				
Revenue				
640101 INTEREST ON CASH	2,129	2,135	2,100	2,000
655500 FED - FOREST RES REV	41,809	37,665	-	-
RESERVE TITLE III REVENUE	<u>43,938</u>	<u>39,800</u>	<u>2,100</u>	<u>2,000</u>
=====	=====	=====	=====	=====
Expense				
721400 PROF & SPEC SVC	1,260	4,261	598,243	567,997
721468 P&S-OTHER UNIDENTIFIED SVCS			-	-
750100 OP TRANS OUT - GEN FD			-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
RESERVE TITLE III EXPENDITURES	<u>1,260</u>	<u>4,261</u>	<u>598,243</u>	<u>567,997</u>
RESERVE TITLE III REV - EXPEND	<u>42,678</u>	<u>35,539</u>	<u>(596,143)</u>	<u>(565,997)</u>
=====	=====	=====	=====	=====
SERVE TITLE III AVAILABLE FINANCING SOURCES	573,618	612,156	598,243	567,997
SERVE TITLE III FINANCING USES	<u>1,260</u>	<u>4,261</u>	<u>598,243</u>	<u>567,997</u>
=====	=====	=====	=====	=====
FOREST RE SERVE TITLE III ENDING FUND BALANCE	<u>572,358</u>	<u>607,895</u>	<u>-</u>	<u>-</u>
=====	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**0139 STRONG MOTION INSTRUMENTATION FEES 5%**

This fund receives revenues from building permits from which a percentage is remitted to the State and the remaining amount is kept by the County for training/travel. For fiscal year 2015-16, \$12,600 is appropriated to remit to the State; \$600 is appropriated for training/travel, and the remaining available balance of \$3,133 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
FUND BALANCE				
491100 F/B UNRES UNDES	2,391	2,615	3,236	3,733
STRONG MOTION INSTMTN FEES 5%	2,391	2,615	3,236	3,733
=====	=====	=====	=====	=====
STRONG MOTION INST FEES 5%				
Revenue				
640101 INTEREST ON CASH	10	11	8	-
660807 STRONG MOTION INST FEES 95%	215	658	200	12,600
MOTION INST FEES 5% REVENUE	225	669	208	12,600
=====	=====	=====	=====	=====
Expense				
721480 STRONG MOTION INSTR FEE STATE	-	-	-	12,600
722000 TRANSPORTATION/TRAVEL	-	-	-	600
780100 APPROPRIATION FOR CONTINGENCY	-	-	3,444	3,133
MOTION INST FEES 5% EXPENDITURES	-	-	3,444	16,333
=====	=====	=====	=====	=====
STRONG MOTION INSTMTN FEES 5% REV - EXPEND	225	669	(3,236)	(3,733)
=====	=====	=====	=====	=====
MOTION INSTMTN FEES 5% AVAILABLE FINANCING SOURCES	2,616	3,284	3,444	16,333
MOTION INSTMTN FEES 5% FINANCING USES	-	-	3,444	16,333
=====	=====	=====	=====	=====
MOTION INSTMTN FEES 5% ENDING FUND BALANCE	2,616	3,284	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**1031 TOBACCO SECURITIZATION POOL**

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

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
TOBACCO SECURITIZATION POOL				
Fund Balance				
491100 F/B UNRES UNDES	149,047	149,610	158	-
POOL BEGINNING FUND BALANCE	<u>149,047</u>	<u>149,610</u>	<u>158</u>	<u>-</u>
	=====	=====	=====	=====
TOBACCO SECURITIZATION POOL				
Revenue				
640101 INTEREST ON CASH	563	190	-	-
SECURITIZATION POOL REVENUE	<u>563</u>	<u>190</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====
Expense				
750100 OPERATING TRANSFERS OUT	-	70,721	158	-
750121 OPERATING TRANSFERS OUT - CAPITAL PROJECT		78,921		
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
SECURITIZATION POOL EXPENDITURES	<u>-</u>	<u>149,642</u>	<u>-</u>	<u>-</u>
SECURITIZATION POOL REV - EXPEND	<u>563</u>	<u>(149,452)</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====
POOL AVAILABLE FINANCING SOURCES	149,610	149,800	158	-
POOL FINANCING USES	-	149,642	-	-
	<u>149,610</u>	<u>149,800</u>	<u>158</u>	<u>-</u>
TOBACCO SECURITIZATION POOL ENDING FUND BALANCE	<u>149,610</u>	<u>158</u>	<u>158</u>	<u>-</u>
	=====	=====	=====	=====

**1035 TOBACCO SECURITIZATION FINANCING PHASE II NONPOOL**

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

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

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

Fund 1036 will also receive partial repayments from Paleontology Museum project on loans to the project from Fund 1035. In fiscal year 2014-15, the entire available balance was transferred to the Jail Kitchen project, and this fund was closed out.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
TOBACCO SECURITIZATION FINANCING PHASE II BEGINNING FUND BALANCE				
FUND BALANCE				
491100 F/B UNRES UNDES	51,592	51,592	648,881	-
PHASE II NON-POOL BEGINNING FUND BALANCE	51,592	51,592	648,881	-
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	-	-	-	-
640110 INVESTMENT INTEREST	34	34	6,300	-
PHASE II NON-POOL REVENUE	34	34	6,300	-
	=====	=====	=====	=====
Expense				
750121 OP TRANS OUT - CAP PROJECT	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY			655,181	-
790500 CASH FLOW LOAN				
PHASE II NON-POOL EXPENDITURES	-	-	655,181	-
PHASE II NON-POOL REV - EXPEND	34	34	(648,881)	-
	=====	=====	=====	=====
PHASE II AVAILABLE FINANCING SOURCES	51,626	51,626	655,181	-
PHASE II FINANCING USES	-	-	655,181	-
	=====	=====	=====	=====
PHASE II ENDING FUND BALANCE	51,626	51,626	-	-
	=====	=====	=====	=====

**1036 TOBACCO FINANCING PHASE II POOL FUND**

This fund holds Tobacco Securitization Phase II Funds designated for past capital projects and were repaid to the fund in the County Treasury. These funds are in addition to funds that were previously held outside the County Treasury in Fund 1035. In fiscal year 2014-15, the Board of Supervisors approved the following uses of this fund: \$100,000 for the Ahwahnee Hills Regional Park, Oak Acorn Center project, \$102,407.50 for the County's share of costs for the traffic signal at 4th and G Streets as per MCC# 9518-C-2012, and \$425,000 for reimbursement to the General Fund for MD-95 well construction costs.

Also during the 2014-15 fiscal year, the fund received the following repayment of a cash flow loan made from Fund 1036 in the amount of \$394,753 from Energy Efficiency Savings (Solar) capital project. The Fund also received repayment of a cash flow loan made from Fund 1035 in the amount of \$167,951.73 from the first three payments of five from the Paleontology Center construction project. The Fund also received proceeds in the amount of \$404,300 from the sale of County-owned property (APN 035-221-001) which was originally purchased with funding from Fund 1035.

The available fund balance of \$641,904 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
TOBACCO FINANCING PHASE II POOL FUND				
Fund Balance				
491100 F/B UNRES UNDES	764,838	636,645	396,042	585,420
TOBACCO FINANCING PHASE II POOL FUND BEGINNING FUND BALANCE	764,838	636,645	396,042	585,420
Revenue				
640101 INTEREST ON CASH	46,103	(1,070)	3,800	500
680200 OP TRANS IN	-	1,100,185	-	-
680500 LOAN REPAID	925,704	1,316,155	-	55,984
TOBACCO FINANCING PHASE II POOL FUND REVENUE	971,807	2,415,270	3,800	56,484
Expense				
750100 OP TRANS OUT-GEN FD	1,100,000	252,284	250,000	-
750121 OP TRANS OUT-CAP PROJECT	-	1,362,844	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	149,842	641,904
790500 CASH FLOW LOAN	-	394,753	-	-
TOBACCO FINANCING PHASE II POOL FUND EXPENDITURES	1,100,000	2,009,881	399,842	641,904
TOBACCO FINANCING PHASE II POOL FUND REV - EXPEND	(128,193)	405,389	(396,042)	(585,420)
PHASE II POOL FUND AVAILABLE FINANCING SOURCES	1,736,645	3,051,915	399,842	641,904
PHASE II POOL FUND FINANCING USES	1,100,000	2,009,881	399,842	641,904
TOBACCO FINANCING PHASE II POOL FUND ENDING FUND BALANCE	636,645	1,042,034	-	-
ADJUSTED ENDING FUND BALANCE DUE TO TRANSFER OF \$647,230 TO FUND 1035:		394,804		

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**1286 CAPITAL PROJECT - HEALTH BUILDING FUND**

This fund represents the unused portion of funds available to construct a new Public Health building. This project is currently being re-evaluated for potential new construction. In fiscal year 2013-14, \$34,310 was used for costs associated with an architectural contract for planning and design purposes. In 2015-16, the entire available balance of \$146,959 is appropriated for contingency until a more formal budget is developed.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
PROJ - HEALTH BLDG FUND				
Fund Balance				
461100 F/B RES ENCUMBRANCES	-	-		
491100 F/B UNRES UNDES	178,668	179,343	145,371	146,274
PROJ - HEALTH BLDG FUND BEGINNING FUND BALANCE	178,668	179,343	145,371	146,274
=====	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	675	556	450	685
PROJ - HEALTH BLDG FUND REVENUE	675	556	450	685
=====	=====	=====	=====	=====
Expense				
750100 OPERATING TRANSFERS OUT	-	34,310	-	
780100 APPROPRIATION FOR CONTINGENCY	-	-	145,821	146,959
PROJ - HEALTH BLDG FUND REVENUE EXPENDITURES	-	34,310	145,821	146,959
=====	=====	=====	=====	=====
PROJ - HEALTH BLDG FUND REVENUE - EXPEND	675	(33,754)	(145,371)	(146,274)
=====	=====	=====	=====	=====
HEALTH BLDG FUND AVAILABLE FINANCING SOURCES	179,343	179,899	145,821	146,959
HEALTH BLDG FUND FINANCING USES	-	34,310	145,821	146,959
=====	=====	=====	=====	=====
HEALTH BLDG FUND ENDING FUND BALANCE	179,343	145,589	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**1300 MENTAL HEALTH BUILDING PROJECT**

This fund was established to accumulate funds for a future Behavioral Health Services Building. The funding source was a portion of the rental payments made by KingsView, Inc. Those rental payments ceased 9/30/03. From that date, income was limited to interest. During fiscal year 2011-12, Behavioral Health used these funds for a building project. In 2013-14, the minor remaining available fund balance of \$19 was appropriated for an operating transfer out to close out this fund.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
BEH HLTH SCIENCE BLDG PROJECT				
Fund Balance				
481100 F/B UNRES DES CAP OUTLAY	(153,379)	(153,379)	-	-
MEN HLTH BLDG PROJ BEGINNING FUND BALANCE	(153,379)	(153,379)	-	-
BEH HLTH SCIENCE BLDG PROJECT				
Revenue				
601000 TRUST REVENUE			-	-
601100 CONTRA TRUST REVENUE			-	-
640101 INTEREST ON CASH	0	0	-	-
640302 BLDG/IMPROVEMENT RENT				
BEH HLTH SCIENCE BLDG PROJECT REVENUE	0	0	-	-
Expense				
750100 OP TRANS OUT	-	-	-	-
BEH HLTH SCIENCE BLDG PROJECT REVENUE EXPENDITURES	-	-	-	-
BEH HLTH SCIENCE BLDG PROJECT REV - EXPEND	0	0	-	-
MEN HLTH BLDG PROJECT AVAILABLE FINANCING SOURCES	(153,379)	(153,379)	-	-
MEN HLTH BLDG PROJECT FINANCING USES	-	-	-	-
MEN HLTH BLDG PROJECT ENDING FUND BALANCE	(153,379)	(153,379)	-	-

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

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

A portion of certain state fines must be allocated for this purpose. To date, there have been no expenditures. For 2015-16, the available fund balance of \$66,251 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
BHS ALCOHOL ABUSE ED/PREV FD A				
Fund Balance				
491100 F/B UNRES UNDES	475,990	505,869	399,780	41,090
ABUSE EDUC/PREV BEGINNING FUND BALANCE	475,990	505,869	399,780	41,090
=====	=====	=====	=====	=====
BHS ALCOHOL ABUSE ED/PREV FD A				
Revenue				
630204 CRIMINAL FINES	27,984	23,966	24,000	22,755
640101 INTEREST ON CASH	1,895	1,888	1,955	2,406
BHS CO   ALC ABUSE EDUC/PREV REVENUE	29,879	25,854	25,955	25,161
=====	=====	=====	=====	=====
Expense				
750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	176,122	384,645	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	41,090	66,251
ALC ABUSE EDUC/PREV EXPENDITURES	-	176,122	425,735	66,251
ALC ABUSE EDUC/PREV REV - EXPEND	29,879	(150,268)	(399,780)	(41,090)
=====	=====	=====	=====	=====
ABUSE EDUC/PREV AVAILABLE FINANCING SOURCES	505,869	531,723	425,735	66,251
ABUSE EDUC/PREV FINANCING USES	-	176,122	425,735	66,251
=====	=====	=====	=====	=====
MH CO ALC ABUSE EDUC/PREV ENDING FUND BALANCE	505,869	355,601	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**1302 MENTAL HEALTH ALCOHOL PROGRAM 1463.16**

A portion of certain state fines must be allocated for this purpose. Each year, funds are transferred to the General Fund as a County match for the Alcohol and Perinatal Treatment program in the Behavioral Health budget; the transfer amount is budgeted at \$14,000 for 2015-16. The remaining available balance of \$146,388 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
BHS ALC PROG PC1463.16				
Fund Balance				
491100 F/B UNRES UNDES	89,469	104,846	126,859	140,259
MH CO ALC PROG PC 1463.16 BEGINNING FUND BALANCE	89,469	104,846	126,859	140,259
=====	=====	=====	=====	=====
BHS ALC PROG PC1463.16				
Revenue				
630204 CRIMINAL FINES	28,956	23,907	27,000	19,219
640101 INTEREST ON CASH	423	436	400	910
COHOL PROG PC1463.16 REVENUE	29,379	24,343	27,400	20,129
=====	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	14,000	-	14,000	14,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	140,259	146,388
COHOL PROG PC1463.16 EXPENDITURES	14,000	-	154,259	160,388
COHOL PROG PC1463.16 REV - EXPEND	15,379	24,343	(126,859)	(140,259)
=====	=====	=====	=====	=====
MH CO ALC PROG PC 1463.16 AVAILABLE FINANCING SOURCES	118,848	129,189	154,259	160,388
MH CO ALC PROG PC 1463.16 FINANCING USES	14,000	-	154,259	160,388
=====	=====	=====	=====	=====
MH CO ALC I ENDING FUND BALANCE	104,848	129,189	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**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. To date, there have been no expenditures. For 2015-16, the available fund balance of \$62,980 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
BHS DRUG EDUC H&s 11372.7				
Fund Balance				
491100 F/B UNRES UNDES	50,300	53,569	56,635	59,235
BEGINNING FUND BALANCE	50,300	53,569	56,635	59,235
	=====	=====	=====	=====
Revenue				
630203 CONTROLLED SUBSTANCE FINES	285	156	400	699
630204 CRIMINAL FINES	2,783	2,959	2,000	2,655
640101 INTEREST ON CASH	201	203	200	391
661601 CLERK RECORDING FEES	-	-	-	-
UG EDUC H&S 11372.7 REVENUE	3,269	3,318	2,600	3,745
	=====	=====	=====	=====
Expense				
750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	-	53,510	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	5,725	62,980
UG EDUC H&S 11372.7 EXPENDITURES	-	-	59,235	62,980
UG EDUC H&S 11372.7 REV - EXPEND	3,269	3,318	(56,635)	(59,235)
	=====	=====	=====	=====
DUC H&S 11372.7 AVAILABLE FINANCING SOURCES	53,569	56,887	59,235	62,980
DUC H&S 11372.7 FINANCING USES	-	-	59,235	62,980
	=====	=====	=====	=====
MH DRUG E DUC H&S 11372.7 ENDING FUND BALANCE	53,569	56,887	-	-
	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**1310 HEALTH COUNTY AIDS EDUCATION**

Fines are levied by the court as a result of violations and convictions involving drug use or sexual crimes. These fines are allocated to Public Health for the purpose of AIDS education and testing. For FY 2015-16: \$5,000 is recommended for the purchase of test kits to test for AIDS under Medical and Dental Supplies; \$25,000 is appropriated to Operating Transfer Out to offset the salaries and benefits for the Program Manager dedicated to providing oversight to the HIV/AIDS services. The remaining projected balance of \$4,309 appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
HLTH AIDS EDUC FEE				
Fund Balance				
491100 F/B UNRES UNDES	60,018	61,404	59,763	33,159
BEGINNING FUND BALANCE	60,018	61,404	59,763	33,159
	=====	=====	=====	=====
Revenue				
630204 CRIMINAL FINES	1,156	577	750	850
640101 INTEREST ON CASH	230	225	175	300
FEE REVENUE	1,386	802	925	1,150
	=====	=====	=====	=====
Expense				
721000 MEDICAL AND DENTAL SUPPLIES	-	1,724	5,000	5,000
750100 OPERATING TRANSFERS OUT	-	-	27,626	25,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	28,062	4,309
IDS EDUC FEE EXPENDITURES	-	1,724	60,688	34,309
IDS EDUC FEE REV - EXPEND	1,386	(922)	(59,763)	(33,159)
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	61,404	62,206	60,688	34,309
FINANCING USES	-	1,724	60,688	34,309
ENDING FUND BALANCE	61,404	60,482	-	-
	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**1311 HEALTH CHILD SAFETY SEATS**

A judge can levy a vehicle code fine for failure to use a child safety seat. These fines are allocated in this fund for the purpose of providing child safety seats to qualifying households. For FY 2015-16, \$250 is appropriated to Professional and Specialized to pay for the cost of recertification for up to 5 five staff at \$50 per year, and \$5,000 is appropriated to Special Departmental Expense for the purchase of child safety seats. The remaining projected balance of \$55,876 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
HLTH CHILD SAFETY SEATS FD ADM				
Fund Balance				
491100 F/B UNRES UNDES	60,316	60,674	59,524	59,076
SAFETY SEATS BEGINNING FUND BALANCE	<u>60,316</u>	<u>60,674</u>	<u>59,524</u>	<u>59,076</u>
	=====	=====	=====	=====
Revenue				
630100 VEHICLE CODE FINES	2,617	3,791	3,000	1,500
640101 INTEREST ON CASH	232	223	175	300
673800 PY CANCEL WARRANTS	-	60	-	-
SAFETY SEATS REVENUE	<u>2,849</u>	<u>4,074</u>	<u>3,175</u>	<u>1,800</u>
	=====	=====	=====	=====
Expense				
721400 PROFESSIONAL AND SPECIALIZED SERVICES	-	-	-	250
721900 SPECIAL DEPARTMENTAL EXPENSE	2,491	3,987	10,000	5,000
750100 OP TRANS OUT - GEN FD	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	52,699	55,876
SAFETY SEATS EXPENDITURES	<u>2,491</u>	<u>3,987</u>	<u>62,699</u>	<u>60,876</u>
SAFETY SEATS REV - EXPEND	<u>358</u>	<u>87</u>	<u>(59,524)</u>	<u>(59,076)</u>
	=====	=====	=====	=====
SAFETY SEATS AVAILABLE FINANCING SOURCES	<u>63,165</u>	<u>64,748</u>	<u>62,699</u>	<u>60,876</u>
SAFETY SEATS FINANCING USES	<u>2,491</u>	<u>3,987</u>	<u>62,699</u>	<u>60,876</u>
	=====	=====	=====	=====
SAFETY SEATS ENDING FUND BALANCE	<u>60,674</u>	<u>60,761</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**1312 HEALTH EMERGENCY SERVICES**

A portion of the \$7 penalty assessment for every \$10 of fines is allocated for this purpose. The Public Health Department authorizes payments from this fund for physicians and hospitals providing emergency services to indigents. For 2015-16, appropriations totaling \$443,000 in this fund will cover Health Department expenses, including payments to emergency service providers, microwave radio and ambulance dispatch services, and administrative reimbursement. The remaining projected balance of \$47,781 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
HLTH EMERGENCY SERVICES				
Fund Balance				
491100 F/B UNRES UNDES	663,575	467,769	434,539	289,281
HLTH EMERGENCY SERVICES BEGINNING FUND BALANCE	663,575	467,769	434,539	289,281
	=====	=====	=====	=====
Revenue				
630204 CRIMINAL FINES	186,941	190,903	200,000	200,000
630209 PARKING FINES	3,148	3,513	-	-
640101 INTEREST ON CASH	1,695	1,643	1,500	1,500
673800 PY CANCEL WARRANTS	-	3,046	-	-
HLTH EMERGENCY SERVICES REVENUE	191,784	199,105	201,500	201,500
	=====	=====	=====	=====
Expense				
720305 MICROWAVE RADIO SERVICES	58,064	-	62,204	63,000
721306 EQPT < FA LIMIT	-	17,224	-	-
721400 PROF & SPEC SVC	329,526	209,662	441,422	350,000
750100 OP TRANS OUT - GEN FD		100,000	30,000	30,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	102,413	47,781
HLTH EMERGENCY SERVICES EXPENSE	387,590	326,886	636,039	490,781
EMERGENCY SERVICES REV - EXPEND	(195,806)	(127,781)	(434,539)	(289,281)
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	855,359	666,874	636,039	490,781
FINANCING USES	387,590	326,886	636,039	490,781
ENDING FUND BALANCE	467,769	339,988	-	-
	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**1313 HEALTH VITAL RECORDS IMPROVEMENT PROGRAM**

A portion of Health Recording Fees is allocated to this fund. The Health Department expends the funds as eligible projects occur. For fiscal year 2015-16, appropriations totaling \$14,450 in this fund will cover the Vital Records operations including supplies, travel, and special departmental expense. The remaining available fund balance of \$81,918 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
HLTH VITAL : L RCDR IMPROV FD ADMI				
Fund Balance				
491100 F/B UNRES UNDES	95,824	97,739	90,964	89,618
L RCD IMPROV PROG BEGINNING FUND BALANCE	95,824	97,739	90,964	89,618
	=====	=====	=====	=====
RCDR IMPROV PROG				
Revenue				
640101 INTEREST ON CASH	368	358	250	500
661602 HEALTH RECORDING FEES	5,985	6,411	6,000	6,250
VITAL RCDR IMPROV PROG REVENUE	6,353	6,769	6,250	6,750
	=====	=====	=====	=====
Expenses				
720300 COMMUNICATION SERVICES	-	65	-	2,500
721300 OFFICE SUPPLIES	657	3,684	5,600	1,000
721400 PROFESSIONAL & SPECIALIZED	-	1,000	-	1,000
721407 DATA PROCESSING - IT SUPPORT	-	-	-	2,000
721426 SOFTWARE MAINTENANCE	-	600	-	1,500
721601 RENTS/LEASES CO VEHICLE	-	21	-	250
721602 RENTS/LEASES EQPMT (COPIERS)	-	-	-	1,200
721900 SPECIAL DEPARTMENTAL EXPENSE	3,781	3,089	10,000	3,500
722000 TRANSPORTATION & TRAVEL	-	359	-	1,500
708001 APPROPRIATION FOR CONTINGENCY			81,614	81,918
RCDR IMPROV PROG EXPENSE	4,438	8,818	97,214	96,368
RCDR IMPROV PROG REV - EXPEND	1,915	(2,049)	(90,964)	(89,618)
	=====	=====	=====	=====
L RCD IMPROV PROG AVAILABLE FINANCING SOURCES	102,177	104,508	97,214	96,368
L RCD IMPROV PROG FINANCING USES	4,438	8,818	97,214	96,368
	=====	=====	=====	=====
HLTH VITA L RCD IMPROV PROG ENDING FUND BALANCE	97,739	95,690	-	-
	=====	=====	=====	=====

**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, \$510,000 is appropriated as a transfer to the General Fund and the remaining balance of \$538,444 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
CRIMINAL JUSTICE FACILITY				
Fund Balance				
491100 F/B UNRES UNDES	448,179	691,910	886,864	340,039
JUSTICE FACILITY BEGINNING FUND BALANCE	<u>448,179</u>	<u>691,910</u>	<u>886,864</u>	<u>340,039</u>
	=====	=====	=====	=====
JUSTICE FACILITY				
Revenue				
630204 CRIMINAL FINES	394,318	381,673	350,000	350,000
630207 JUVENILE ASSESSMENTS	7	-	-	-
630209 PARKING FINES	7,870	8,782	-	-
640101 INTEREST ON CASH	2,857	2,909	2,000	2,500
680500 LOAN REPAID	-	-	-	-
680524 REPAID CASH FLOW LOAN	921,465	-	355,905	355,905
JUSTICE FACILITY REVENUE	<u>1,326,517</u>	<u>393,364</u>	<u>707,905</u>	<u>708,405</u>
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	726,881	246,528	330,000	510,000
750121 OP TRANS OUT - CAP PROJECT	-	-	400,000	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	864,769	538,444
790500 CASH FLOW LOAN	355,905	27,231	-	-
JUSTICE FACILITY EXPENDITURES	<u>1,082,786</u>	<u>273,759</u>	<u>1,594,769</u>	<u>1,048,444</u>
JUSTICE FACILITY REV - EXPEND	<u>243,731</u>	<u>119,605</u>	<u>(886,864)</u>	<u>(340,039)</u>
	=====	=====	=====	=====
JUSTICE FACILITY AVAILABLE FINANCING SOURCES	<u>1,774,696</u>	<u>1,085,274</u>	<u>1,594,769</u>	<u>1,048,444</u>
JUSTICE FACILITY FINANCING USES	<u>1,082,786</u>	<u>273,759</u>	<u>1,594,769</u>	<u>1,048,444</u>
	=====	=====	=====	=====
JUSTICE FACILITY ENDING FUND BALANCE	<u>691,910</u>	<u>811,515</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**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 2015-16, the entire available fund balance of \$12,600 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
CO RAILROAD EDUCATION FUND ADMIN				
Fund Balance				
491100 F/B UNRES UNDES	8,456	9,111	10,676	11,750
EDUCATION BEGINNING FUND BALANCE	<u>8,456</u>	<u>9,111</u>	<u>10,676</u>	<u>11,750</u>
Revenue				
630204 CRIMINAL FINES	621	1,851	700	800
640101 INTEREST ON CASH	34	37	30	50
EDUCATION REVENUE	<u>655</u>	<u>1,888</u>	<u>730</u>	<u>850</u>
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	11,406	12,600
EDUCATION EXPENDITURES	<u>-</u>	<u>-</u>	<u>11,406</u>	<u>12,600</u>
EDUCATION REV - EXPEND	<u>655</u>	<u>1,888</u>	<u>(10,676)</u>	<u>(11,750)</u>
EDUCATION AVAILABLE FINANCING SOURCES	9,111	10,999	11,406	12,600
EDUCATION FINANCING USES	-	-	11,406	12,600
CO RAILRO ENDING FUND BALANCE	<u>9,111</u>	<u>10,999</u>	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**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 2015-16, \$15,000 is appropriated for Special Departmental Expense; the remaining available fund balance of \$44,411 is appropriated for contingency. During the year, Sheriff-Civil may submit a transfer of appropriations from the contingency to fund a transfer to the general fund.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====				
SHERIFF CIVIL FEES FUND ADMIN				
Fund Balance				
461100 F/B RES ENCUMBRANCES	7,257	-	-	-
491100 F/B UNRES UNDES	16,188	14,909	29,532	29,261
SHRF CIVIL F SHERIFF CIVIL FEES BEGINNING FUND BALANCE	23,445	14,909	29,532	29,261
=====				
SHRF CIVIL FEES GC 26731				
Revenue				
640101 INTEREST ON CASH	46	94	100	150
661101 SHERIFF CIV PROC SVC	30,211	27,167	30,000	30,000
661602 HEALTH RECORDING FEES	7	-	-	-
SHERIFF CIVIL FEES GC 26731 REVENUE	30,264	27,261	30,100	30,150
=====				
Expense				
721306 EQPT<FA LIMIT	9,362	-	-	-
721900 SPECIAL DEPARTMENTAL EXPENSE	7,252	8,855	20,000	15,000
740301 EQPT/FURNITURE>\$5000	22,186	6,144	15,000	-
750100 OP TRANS OUT - GEN FD	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	24,632	44,411
EXPENDITURES	38,800	14,999	59,632	59,411
SHERIFF CIVIL FEES GC 26731 REV - EXPENDITURES	(8,536)	12,262	(29,532)	(29,261)
=====				
SHERIFF CIVIL FEES GC 26731 AVAILABLE FINANCING SOURCES	53,709	42,170	59,632	59,411
SHERIFF CIVIL FEES GC 26731 FINANCING USES	38,800	14,999	59,632	59,411
=====				
ENDING FUND BALANCE	14,909	27,171	-	-
=====				

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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 2015-16, \$30,000 is appropriated for Professional and Specialized Services. The remaining available fund balance of \$3,150 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
DOMESTIC V VIOLENCE FUND ADMIN				
Fund Balance				
491100 F/B UNRES UNDES	8,775	10	6,413	6,100
VIOLENCE BEGINNING FUND BALANCE	8,775	10	6,413	6,100
Revenue				
601000 TRUST REVENUE	115	-	-	-
640101 INTEREST ON CASH	30	31	20	50
661601 CLERK RECORDING FEES	27,533	30,931	27,000	27,000
IC VIOLENCE PROGRAMS REVENUE	27,678	30,962	27,020	27,050
Expense				
721400 PROF & SPEC SVC	36,443	28,261	30,000	30,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	3,433	3,150
IC VIOLENCE PROGRAMS EXPENDITURES	36,443	28,261	33,433	33,150
IC VIOLENCE PROGRAMS REV - EXPEND	(8,765)	2,701	(6,413)	(6,100)
VIOLENCE AVAILABLE FINANCING SOURCES	36,453	30,972	33,433	33,150
VIOLENCE FINANCING USES	36,443	28,261	33,433	33,150
DOMESTIC VIOLENCE ENDING FUND BALANCE	10	2,711	-	-

**1335 YOUTHFUL OFFENDER BLOCK GRANT**

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

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
YOUTHFUL OFFENDER BLOCK GRANT				
Fund Balance				
491100 F/B UNRES UNDES	382,152	382,152	-	-
YOUTHFUL OFFENDER BLOCK GRANT	382,152	382,152	-	-
Revenue				
640101 INTEREST ON CASH	1,076	1,076	-	-
654110 ST - DJJ YOUTHFUL OFF BLK GRNT	-	-	-	-
OFFENDER BLOCK GRANT REVENUE	1,076	1,076	-	-
Expense				
750100 OPERATING TRANSFER OUT	327,064	327,064	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
UL OFFENDER BLOCK GRANT EXPENDITURES	327,064	327,064	-	-
UL OFFENDER BLOCK GRANT REV - EXPEND	(325,988)	(325,988)	-	-
OFFENDER BLOCK GRANT				
OFFENDER BLOCK GRANT AVAILABLE FINANCING SOURCES	383,228	383,228	-	-
OFFENDER BLOCK GRANT FINANCING USES	327,064	327,064	-	-
OFFENDER BLOCK GRANT ENDING FUND BALANCE	56,164	56,164	-	-
=====	=====	=====	=====	=====

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**1340 PLANNING COMMUNICATION TOWERS FEE**

As communication towers are installed, the installing companies are required to deposit funds the county may use to remove abandoned towers. For 2015-16, the available fund balance of \$44,791 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
PLANNING COMM TOWER FEE				
Fund Balance				
491100 F/B UNRES UNDES	44,153	44,221	44,315	44,591
	<u>44,153</u>	<u>44,221</u>	<u>44,315</u>	<u>44,591</u>
=====	=====	=====	=====	=====
PLANNING-COMMITTEE TOWER FEES				
Revenue				
640101 INTEREST ON CASH	167	161	150	200
NG-COMM TOWER FEES REVENUE	<u>167</u>	<u>161</u>	<u>150</u>	<u>200</u>
=====	=====	=====	=====	=====
Expense				
721300 OFFICE EXPENSE	99	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	44,465	44,791
NG-COMM TOWER FEES EXPENDITURES	<u>99</u>	<u>-</u>	<u>44,465</u>	<u>44,791</u>
NG-COMM TOWER FEES REV - EXPEND	<u>68</u>	<u>161</u>	<u>(44,315)</u>	<u>(44,591)</u>
=====	=====	=====	=====	=====
COMM TOWER FEE AVAILABLE FINANCING SOURCES	44,320	44,382	44,465	44,791
COMM TOWER FEE FINANCING USES	<u>99</u>	<u>-</u>	<u>44,465</u>	<u>44,791</u>
=====	=====	=====	=====	=====
COMM TOWER FEE ENDING FUND BALANCE	<u>44,221</u>	<u>44,382</u>	<u>-</u>	<u>-</u>
=====	=====	=====	=====	=====

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**1345 RECORDER MICROGRAPHICS**

The additional \$1 recording fee must be set aside to be used solely for micrographics. For 2015-16, an operating transfer out of \$15,000 is based on estimated revenue to the general fund. The remaining available fund balance of \$88,756 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
RCDR MICROGRAPHICS				
Fund Balance				
491100 F/B UNRES UNDES	24,966	43,722	52,722	73,406
MICROGRAPHICS BEGINNING FUND BALANCE	<u>24,966</u>	<u>43,722</u>	<u>52,722</u>	<u>73,406</u>
=====	=====	=====	=====	=====
RCDR MICROGRAPHICS				
Revenue				
640101 INTEREST ON CASH	127	216	178	350
661602 HEALTH RECORDING FEES	118	-	-	-
661603 RECDR RECORDING FEES	34,429	27,605	28,000	30,000
MICROGRAPHICS REVENUE	<u>34,674</u>	<u>27,821</u>	<u>28,178</u>	<u>30,350</u>
=====	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	15,918	10,251	19,500	15,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	61,400	88,756
MICROGRAPHICS EXPENDITURES	<u>15,918</u>	<u>10,251</u>	<u>80,900</u>	<u>103,756</u>
MICROGRAPHICS REV - EXPEND	<u>18,756</u>	<u>17,570</u>	<u>(52,722)</u>	<u>(73,406)</u>
=====	=====	=====	=====	=====
RECORDER MICROGRAPHICS AVAILABLE FINANCING SOURCES	59,640	71,543	80,900	103,756
RECORDER MICROGRAPHICS FINANCING USES	15,918	10,251	80,900	103,756
=====	=====	=====	=====	=====
RECORDER MICROGRAPHICS ENDING FUND BALANCE	<u>43,722</u>	<u>61,292</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 2015-16, an operating transfer out of \$110,507 is recommended based on estimated revenue to the general fund. The remaining available fund balance of \$608,565 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
RECORDER MODERNIZATION				
Fund Balance				
491100 F/B UNRES UNDES	467,043	632,394	528,760	620,972
RECORDER MODERNIZATION BEGINNING FUND BALANCE	<u>467,043</u>	<u>632,394</u>	<u>528,760</u>	<u>620,972</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	2,084	2,429	2,800	3,100
661601 CLERK RECORDING FEES	-	348	-	-
661603 RECDR RECORDING FEES	130,481	96,774	96,000	95,000
680200 OPERATING TRANSFERS IN	108,839	-	-	-
MODERNIZATION REVENUE	<u>241,404</u>	<u>99,551</u>	<u>98,800</u>	<u>98,100</u>
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	76,053	109,442	93,537	110,507
780100 APPROPRIATION FOR CONTINGENCY	-	-	534,023	608,565
MODERNIZATION EXPENDITURES	<u>76,053</u>	<u>109,442</u>	<u>627,560</u>	<u>719,072</u>
MODERNIZATION REV - EXPEND	<u>165,351</u>	<u>(9,891)</u>	<u>(528,760)</u>	<u>(620,972)</u>
	=====	=====	=====	=====
MODERNIZATION AVAILABLE FINANCING SOURCES	708,447	731,945	627,560	719,072
MODERNIZATION FINANCING USES	76,053	109,442	627,560	719,072
	=====	=====	=====	=====
MODERNIZATION ENDING FUND BALANCE	<u>632,394</u>	<u>622,503</u>	-	-
	=====	=====	=====	=====

**1347 RECORDER SOCIAL SECURITY TRUNCATION PROGRAM**

During fiscal year 2008-09, the Recorder established the Social Security Truncation Program to defray the costs associated with the legislative requirement that social security numbers be removed from public documents to protect the privacy and secure the identity of individuals. A portion of recording fees is deposited into the fund. For 2015-16, \$12,000 is appropriated for a transfer to the General Fund, and the remaining available fund balance of \$90,435 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
REC SS TRUNCATION PROGRAM				
Fund Balance				
491100 F/B UNRES UNDES	127,265	44,872	71,778	76,085
TRUNCATION PROGRAM BEGINNING FUND BALANCE	<u>127,265</u>	<u>44,872</u>	<u>71,778</u>	<u>76,085</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	407	234	300	350
661604 SOC SEC TRUNCATION PROG FEE	34,175	28,379	27,500	26,000
TRUNCATION PROGRAM REVENUE	<u>34,582</u>	<u>28,613</u>	<u>27,800</u>	<u>26,350</u>
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	116,975	-	21,750	12,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	77,828	90,435
TRUNCATION PROGRAM EXPENDITURES	<u>116,975</u>	<u>-</u>	<u>99,578</u>	<u>102,435</u>
TRUNCATION PROGRAM REV - EXPEND	<u>(82,393)</u>	<u>28,613</u>	<u>(71,778)</u>	<u>(76,085)</u>
	=====	=====	=====	=====
REC SS TRUNCATION PROGRAM				
TRUNCATION PROGRAM AVAILABLE FINANCING SOURCES	161,847	73,485	99,578	102,435
TRUNCATION PROGRAM FINANCING USES	116,975	-	99,578	102,435
TRUNCATION PROGRAM ENDING FUND BALANCE	<u>44,872</u>	<u>73,485</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 2015-16, the entire available fund balance of \$12,592 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
ENV HLTH - UST PENALTIES				
Fund Balance				
491100 F/B UNRES UNDES	10,947	11,923	11,947	12,022
UST PENALTIES BEGINNING FUND BALANCE	<u>10,947</u>	<u>11,923</u>	<u>11,947</u>	<u>12,022</u>
=====	=====	=====	=====	=====
Revenue				
630226 UST PENALTIES H&S 25299	932	-	200	500
640101 INTEREST ON CASH	44	43	45	70
ALTH - UST PENALTIES REVENUE	<u>976</u>	<u>43</u>	<u>245</u>	<u>570</u>
=====	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	12,192	12,592
ALTH - UST PENALTIES EXPENDITURES	<u>-</u>	<u>-</u>	<u>12,192</u>	<u>12,592</u>
ALTH - UST PENALTIES REV - EXPEND	<u>976</u>	<u>43</u>	<u>(11,947)</u>	<u>(12,022)</u>
=====	=====	=====	=====	=====
ENV HLTH - UST PENALTIES				
UST PENALTIES AVAILABLE FINANCING SOURCES	11,923	11,966	12,192	12,592
UST PENALTIES FINANCING USES	<u>-</u>	<u>-</u>	<u>12,192</u>	<u>12,592</u>
UST PENALTIES ENDING FUND BALANCE	<u>11,923</u>	<u>11,966</u>	<u>-</u>	<u>-</u>
=====	=====	=====	=====	=====

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**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 2015-16, the entire fund balance of \$28,425 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
NUISANCE ABATE: EH/DEGS/PLNG				
Fund Balance				
491100 F/B UNRES UNDES	23,044	23,131	23,181	23,325
NUISANCE ABATE EH/DEGS/PLNG BEGINNING FUND BALANCE	23,044	23,131	23,181	23,325
	=====	=====	=====	=====
ABTE. EH,DEGS,PLN				
Revenue				
640101 INTEREST ON CASH	87	84	96	100
662715 NUISANCE ABATEMENT	-	-	-	5,000
CE ABTE. EH,DEGS,PLN REVENUE	87	84	96	5,100
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	23,277	28,425
CE ABTE. EH,DEGS,PLN EXPENDITURES	-	-	23,277	28,425
CE ABTE. EH,DEGS,PLN REV - EXPEND	87	84	(23,181)	(23,325)
	=====	=====	=====	=====
ABATE EH/DEGS/PLNG AVAILABLE FINANCING SOURCES	23,131	23,215	23,277	28,425
ABATE EH/DEGS/PLNG FINANCING USES	-	-	23,277	28,425
NUISANCE ABATE EH/DEGS/PLNG ENDING FUND BALANCE	23,131	23,215	-	-
	=====	=====	=====	=====

**1355 ROBERTA WILLS ANIMAL SHELTER CAPITAL IMPROVEMENTS**

Roberta Wills made a bequest to the County to be used exclusively for capital improvements to the animal shelter. In 2005-06, \$294,233 was transferred to the General Fund to help pay for the new animal control shelter. During 2006-07, \$19,508 was transferred to the General Fund to pay for kennels. No transfers are budgeted in 2015-16. The entire remaining fund balance of \$258 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
R WILLS ANII N CAPITAL IMPROV FD A				
Fund Balance				
491100 F/B UNRES UNDES	254	255	256	257
NIMAL CAPITAL IMPROV BEGINNING FUND BALANCE	254	255	256	257
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	1	1	1	1
S ANIMAL CAPITAL IMPROV REVENUE	1	1	1	1
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	257	258
S ANIMAL CAPITAL IMPROV EXPENDITURES	-	-	257	258
S ANIMAL CAPITAL IMPROV REV - EXPEND	1	1	(256)	(257)
	=====	=====	=====	=====
NIMAL CAPITAL IMPROV AVAILABLE FINANCING SOURCES	255	256	257	258
NIMAL CAPITAL IMPROV FINANCING USES	-	-	257	258
	=====	=====	=====	=====
R WILLS A NIMAL CAPITAL IMPROV ENDING FUND BALANCE	255	256	-	-
	=====	=====	=====	=====

**1356 ROBERTA WILLS ANIMAL SHELTER MAINTENANCE**

Roberta Wills made a bequest to the county to be used exclusively for maintenance of the animal shelter. For fiscal year 2015-16, the entire fund balance is appropriated as Operating Transfer Out to close out this fund.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
R WILLS ANIMAL MAINTENANCE F A				
Fund Balance				
491100 F/B UNRES UNDES	17,695	15,847	11,376	11,447
ANIMAL MAINTENANCE BEGINNING FUND BALANCE	<u>17,695</u>	<u>15,847</u>	<u>11,376</u>	<u>11,447</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	65	42	71	70
ANIMAL MAINTENANCE REVENUE	<u>65</u>	<u>42</u>	<u>71</u>	<u>70</u>
	=====	=====	=====	=====
Expense				
740200 BUILDING & IMPROVEMENTS	1,913	4,496	11,299	-
750100 OP TRANS OUT - GENERAL FUND	-	-	-	11,517
780100 APPROPRIATION FOR CONTINGENCY	-	-	148	-
ANIMAL MAINTENANCE EXPENSE	<u>1,913</u>	<u>4,496</u>	<u>11,447</u>	<u>11,517</u>
ANIMAL MAINTENANCE REV - EXPEND	<u>(1,848)</u>	<u>(4,454)</u>	<u>(11,376)</u>	<u>(11,447)</u>
	=====	=====	=====	=====
ANIMAL MAINTENANCE AVAILABLE FINANCING SOURCES	17,760	15,889	11,447	11,517
ANIMAL MAINTENANCE FINANCING USES	<u>1,913</u>	<u>4,496</u>	<u>11,447</u>	<u>11,517</u>
	=====	=====	=====	=====
R WILLS ANIMAL MAINTENANCE ENDING FUND BALANCE	<u>15,847</u>	<u>11,393</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

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**1357 ANIMAL CONTROL RABIES/SPAY/NEUTER FD A**

Deposits for cat and dog spaying and neutering are used to pay local veterinarians for services rendered or to refund the depositor after showing proof of having spayed or neutered the animal. Based upon fiscal year 2014-15 actuals, \$65,000 has been appropriated for the 2015-16 fiscal year for Professional and Specialized Services. The remaining available fund balance of \$203,928 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
AN CON RABIES/SPAY/NEUTER				
Fund Balance				
461100 F/B RES ENCUMBERANCES	1,302	3,949		
491100 F/B UNRES UNDES	122,043	147,493	166,685	189,128
<b>BIES/SPAY/NEUTER BEGINNING FUND BALANCE</b>	<b>123,345</b>	<b>151,442</b>	<b>166,685</b>	<b>189,128</b>
Revenue				
640101 INTEREST ON CASH	576	626	700	800
661000 AGRICULTURAL SERVICES	3,115	3,580	3,000	3,000
661400 HUMANE SERVICES	75,169	74,889	76,000	76,000
<b>RABIES/SPAY/NEUTER REVENUE</b>	<b>78,860</b>	<b>79,095</b>	<b>79,700</b>	<b>79,800</b>
Expense				
721400 PROF & SPEC SVC	50,763	55,123	55,000	65,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	191,385	203,928
<b>RABIES/SPAY/NEUTER EXPENDITURES</b>	<b>50,763</b>	<b>55,123</b>	<b>246,385</b>	<b>268,928</b>
<b>RABIES/SPAY/NEUTER REV - EXPEND</b>	<b>28,097</b>	<b>23,972</b>	<b>(166,685)</b>	<b>(189,128)</b>
<b>BIES/SPAY/NEUTER AVAILABLE FINANCING SOURCES</b>	<b>202,205</b>	<b>230,537</b>	<b>246,385</b>	<b>268,928</b>
<b>BIES/SPAY/NEUTER FINANCING USES</b>	<b>50,763</b>	<b>55,123</b>	<b>246,385</b>	<b>268,928</b>
<b>AN CON RA BIES/SPAY/NEUTER ENDING FUND BALANCE</b>	<b>151,442</b>	<b>175,414</b>	<b>-</b>	<b>-</b>

COUNTY OF MADERA  
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**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 2015-16, the entire fund balance of \$2,542 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
VITAL HLTH STATE/CLERK				
Fund Balance				
491100 F/B UNRES UNDES	1,852	1,931	2,395	2,532
VITAL HLT H STATS/CLERK BEGINNING FUND BALANCE	1,852	1,931	2,395	2,532
Revenue				
640101 INTEREST ON CASH	7	7	7	10
661601 CLERK RECORDING FEES	72	460	-	-
HLTH STATS - CLERK REVENUE	79	467	7	10
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	2,402	2,542
HLTH STATS - CLERK EXPENDITURES	-	-	2,402	2,542
HLTH STATS - CLERK REV - EXPEND	79	467	(2,395)	(2,532)
H STATS/CLERK AVAILABLE FINANCING SOURCES	1,931	2,398	2,402	2,542
H STATS/CLERK FINANCING USES	-	-	2,402	2,542
H STATS/CLERK ENDING FUND BALANCE	1,931	2,398	-	-

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**1366 VITAL HEALTH STATS-HEALTH**

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

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
VITAL HTLTH STATS - HEALTH				
Fund Balance				
491100 F/B UNRES UNDES	2,887	2,898	-	-
H STATS - HEALTH BEGINNING FUND BALANCE	2,887	2,898	-	-
Revenue				
640101 INTEREST ON CASH	11	10	-	-
HLTH STATS - HEALTH REVENUE	11	10	-	-
Expense				
721300 OFFICE SUPPLIES	-	-	-	-
722000 TRAVEL	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
HLTH STATS - HEALTH EXPENDITURES	-	-	-	-
HLTH STATS - HEALTH REV - EXPEND	11	10	-	-
H STATS - HEALTH AVAILABLE FINANCING SOURCES	2,898	2,908	-	-
H STATS - HEALTH FINANCING USES	-	-	-	-
VITAL HTL H STATS - HEALTH ENDING FUND BALANCE	2,898	2,908	-	-

COUNTY OF MADERA  
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**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 2015-16, \$5,000 has been appropriated for an operating transfer out to the General Fund. The remaining balance of \$151,042 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
VITAL HLTH-STATS -RCDR				
Fund Balance				
491100 F/B UNRES UNDES	121,417	128,097	135,364	143,542
H STATS - RECORDER BEGINNING FUND BALANCE	121,417	128,097	135,364	143,542
H STATS - RECORDER				
Revenue				
640101 INTEREST ON CASH	477	496	493	500
661603 RECDR RECORDING FEES	10,649	12,865	12,000	12,000
VITAL    HLTH STATS - RECORDER REVENUE	11,126	13,361	12,493	12,500
Expense				
750100 OP TRANS OUT - GEN FD	4,446	5,000	6,000	5,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	141,857	151,042
VITAL    HLTH STATS - RECORDER EXPENDITURES	4,446	5,000	147,857	156,042
VITAL    HLTH STATS - RECORDER REV - EXPEND	6,680	8,361	(135,364)	(143,542)
VITAL HLT  H STATS - RECORDER AVAILABLE FINANCING SOURCES	132,543	141,458	147,857	156,042
VITAL HLT  H STATS - RECORDER FINANCING USES	4,446	5,000	147,857	156,042
VITAL HLT  H STATS - RECORDER ENDING FUND BALANCE	128,097	136,458	-	-

COUNTY OF MADERA  
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**1370 ROADS MITIGATION FEES**

By action of the Board of Supervisors, a fee was established to mitigate the impact on roads by new developments. Such mitigation would include enhancements to existing roads with the goal of increasing traffic flow. Prior to fiscal year 2009-10, expenditures were minimal. In 2014-15, \$750,000 was utilized as a loan to MD 10A for completion of the Dublin Well. For 2015-16, the available fund balance of \$1,001,146 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
RDS MITIGATION FEE				
Fund Balance				
491100 F/B UNRES UNDES	1,136,811	1,498,835	1,261,311	807,932
MITIGATION FEES BEGINNING FUND BALANCE	1,136,811	1,498,835	1,261,311	807,932
Revenue				
640101 INTEREST ON CASH	4,945	5,576	4,200	5,000
654522 ST-BSARF FEES	3	5	-	-
661701 ROAD SERVICES-OTHER	-	-	-	-
661707 ROAD MITIGATION FEES	358,562	61,690	30,000	30,000
680500 LOAN REPAID	-	-	-	158,214
	363,510	67,271	34,200	193,214
Expense				
701000 TRUST EXPENDITURES	-	-	-	-
721206 REFUND/OVERCHARGES	1,486	-	-	-
721400 PROF & SPEC SVC	-	-	-	-
730600 INT NOTES/WARRANTS/TRAN	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	1,295,511	1,001,146
MITIGATION FEES EXPENDITURES	1,486	-	1,295,511	1,001,146
MITIGATION FEES REV - EXPEND	362,024	67,271	(1,261,311)	(807,932)
MITIGATION FEES AVAILABLE FINANCING SOURCES	1,500,321	1,566,106	1,295,511	1,001,146
MITIGATION FEES FINANCING USES	1,486	-	1,295,511	1,001,146
MITIGATION FEES ENDING FUND BALANCE	1,498,835	1,566,106	-	-

**1375 COUNTY CHILD TRUST-CHALLENGE GRANT**

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

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
CO CHILD TRUST - CHALLENGE F A				
Fund Balance				
491100 F/B UNRES UNDES	175,529	112,580	-	-
TRUST-CHALLENGE GRANT BEGINNING FUND BALANCE	175,529	112,580	-	-
=====	=====	=====	=====	=====
Revenue				
601000 TRUST REVENUE	4,136	-	-	-
640101 INTEREST ON CASH	387	-	-	-
661602 HEALTH RECORDING FEES	13,529	-	-	-
	18,052	-	-	-
=====	=====	=====	=====	=====
Expense				
750000 OPERATING TRANSFER OUT	81,000	112,580	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
LD TRUST - CHALLENGE GR EXPENDITURES	81,000	112,580	-	-
LD TRUST - CHALLENGE GR REV - EXPEND	(62,948)	(112,580)	-	-
=====	=====	=====	=====	=====
TRUST-CHALLENGE GRANT AVAILABLE FINANCING SOURCES	193,581	112,580	-	-
TRUST-CHALLENGE GRANT FINANCING USES	81,000	112,580	-	-
=====	=====	=====	=====	=====
TRUST-CHALLENGE GRANT ENDING FUND BALANCE	112,581	-	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
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**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 2015-16, \$121,000 is appropriated in Services and Supplies; the remaining fund balance of \$206,810 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
CO CHILD TRUST - CAPIT FD ADMI				
Fund Balance:				
461100 F/B RES ENCUMBRANCES	3,563	11,573		
491100 F/B UNRES UNDES	26,340	30,810	16,045	207,750
CO CHILD TRUST - CAPIT BEGINNING FUND BALANCE	29,903	42,383	16,045	207,750
=====	=====	=====	=====	=====
TRUST - CAPIT GRANT				
Revenue				
601000 TRUST REVENUE	20,890	-	-	-
640101 INTEREST ON CASH	132	686	240	-
650930 ST-CHILD ABUSE PIT	16,029	4,453	-	4,453
652199 STATE - HEALTH OTHER	-	-	37,150	-
657000 FED - OTHER	-	20,697	-	20,697
661602 HEALTH RECORDING FEES	-	13,507	-	6,000
661603 RECORDER RECORDING FEES	-	33	-	60
680200 OPERATING TRANSFERS IN	172,493	322,373	177,000	88,850
LD TRUST - CAPIT GRANT REVENUE	209,544	361,749	214,390	120,060
=====	=====	=====	=====	=====
Expense				
720300 COMMUNICATION SVCS	583	-	-	-
720601 GENERAL INSURANCE	-	-	-	-
721300 OFFICE EXPENSE	326	-	-	-
721302 POSTAGE	-	-	-	-
721308 COMPUTER SUPPLIES	-	-	-	-
721400 PROF & SPEC SVC	195,283	160,702	150,000	121,000
721500 ADVRTS/PUBL & LEGAL NOTICES	160	-	-	-
721601 RENT/LSE CO VEHICLE	-	-	-	-
721700 RENTS & LEASES - BLDG/LAND	-	-	-	-
721900 SPECIAL DEPT EXP	300	-	-	-
722000 TRANS/TRAVEL/EDUC	412	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	80,435	206,810
CAPIT GRANT EXPENDITURES	197,064	160,702	230,435	327,810
CAPIT GRANT REV - EXPEND	12,480	201,047	(16,045)	(207,750)
=====	=====	=====	=====	=====

COUNTY OF MADERA  
 SPECIAL REVENUE  
 FISCAL YEAR ENDING 06/30/2016

**1376 CO CHILD TRUST - CAPIT CONTINUED**

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
TRUST - CAPIT AVAILABLE FINANCING SOURCES	239,447	404,132	230,435	327,810
TRUST - CAPIT FINANCING USES	197,064	160,702	230,435	327,810
TRUST - CAPIT ENDING FUND BALANCE	42,383	243,430	-	-

COUNTY OF MADERA  
SPECIAL REVENUE  
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**1377 COUNTY BUILDING ST ADMN REV**

This County receives minimal annual revenue from State BSARF fees. For 2015-16, \$24,000 is appropriated for Refunds/Overcharges; \$2,000 is appropriated for training/travel; \$3,600 is appropriated as Operating Transfer Out - General Fund to reimburse payments made to the State from the Special Payments budget (Org 02200); and the remaining available fund balance of \$3,714 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====				
CNTY BLDG ST ADMN REV FUND				
Fund Balance				
491100 F/B UNRES UNDES	6,783	9,965	15,500	20,014
ST ADMN REV BEGINNING FUND BALANCE	6,783	9,965	15,500	20,014
=====				
Revenue				
640101 INTEREST ON CASH	(6)	(11)	-	-
654522 ST-BSARF FEES	3,188	6,073	3,000	13,300
654523 ST-FLOOD MITIGATION PL	1	-	-	-
LDG ST ADMN REV FUND REVENUE	3,183	6,062	3,000	13,300
=====				
Expense				
721206 REFUND/OVERCHARGES	-	-	300	24,000
722000 TRANSPORTATION/TRAVEL	-	-	-	2,000
750100 OP TRANS OUT - GENERAL FUND	-	-	-	3,600
780100 APPROPRIATION FOR CONTINGENCY	-	-	18,200	3,714
LDG ST ADMN REV FUND EXPENDITURES	-	-	18,500	33,314
LDG ST ADMN REV FUND REV - EXPEND	3,183	6,062	(15,500)	(20,014)
=====				
ST ADMN REV FUND				
ST ADMN REV AVAILABLE FINANCING SOURCES	9,966	16,027	18,500	33,314
ST ADMN REV FINANCING USES	-	-	18,500	33,314
ST ADMN REV ENDING FUND BALANCE	9,966	16,027	-	-
=====				

COUNTY OF MADERA  
SPECIAL REVENUE  
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**1380 COUNTY BUILDING PROGRAM**

In May 1999 and February 2000, the County received \$972,074 in compensation from insurance for the Government Center West Wing Fire. Of that, \$267,860 was used for space needs in February 2001, and \$728,131 was used to modify the JC Penney Building for RMA. During fiscal year 2005-06, the County sold the Lewis street building to the County Office of Education for \$240,000. During fiscal year 2008-09, the County sold the Chowchilla Government Center building and Library building to the City of Chowchilla. Proceeds of all these sales are deposited into this fund. In fiscal year 2013-14, \$160,715 was used to partially fund the Government Center - Third Floor Tenant Improvements. In addition, a portion of proceeds from the sale of Putney Ranch (\$350,000) was deposited in this fund for capital improvements for the new Sheriff facility of which \$300,000 was utilized in fiscal year 2014-15. For fiscal year 2015-16, the entire available fund balance of \$351,590 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
COUNTY BUILDING PROGRAM				
Fund Balance				
491100 F/B UNRES UNDES	135,097	160,681	375,257	101,390
BUILDING PROGRAM BEGINNING FUND BALANCE	<u>135,097</u>	<u>160,681</u>	<u>375,257</u>	<u>101,390</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	584	352	500	200
680102 SALE OF BLDG/IMPROVE	25,000	-	-	250,000
680200 OPERATING TRANSFERS IN	-	350,000	-	-
BUILDING FUND REVENUE	<u>25,584</u>	<u>350,352</u>	<u>500</u>	<u>250,200</u>
	=====	=====	=====	=====
Expense				
750121 OP TRANS OUT - CAP PROJECT	-	160,715	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	375,757	351,590
BUILDING FUND EXPENDITURES	<u>-</u>	<u>160,715</u>	<u>375,757</u>	<u>351,590</u>
BUILDING FUND REV - EXPEND	<u>25,584</u>	<u>189,637</u>	<u>(375,257)</u>	<u>(101,390)</u>
	=====	=====	=====	=====
BUILDING PROGRAM AVAILABLE FINANCING SOURCES	160,681	511,033	375,757	351,590
BUILDING PROGRAM FINANCING USES	-	160,715	375,757	351,590
BUILDING PROGRAM ENDING FUND BALANCE	<u>160,681</u>	<u>350,318</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

**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 2015-16, the entire available fund balance of \$2,773 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
HCD RLF PUBLIC FACILITY FD ADM				
Fund Balance				
491100 F/B UNRES UNDES	234	1,325	1,328	2,063
HCD RLF PUBLIC FACILITIES BEGINNING FUND BALANCE	234	1,325	1,328	2,063
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	6	5	10	10
680500 LOAN REPAID	1,085	-	100	700
	1,091	5	110	710
	=====	=====	=====	=====
Expense				
701000 TRUST EXPENDITURES	-	-	-	-
780001 APPROPRIATION FOR CONTINGENCY	-	-	1,438	2,773
HCD RLF PUB FAC EXPENDITURES	-	-	1,438	2,773
HCD RLF PUB FAC REV - EXPEND	1,091	5	(1,328)	(2,063)
	=====	=====	=====	=====
HCD RLF PUBLIC FACILITIES AVAILABLE FINANCING SOURCES	1,325	1,330	1,438	2,773
HCD RLF P\UBLIC FACILITIES FINANCING USES	-	-	1,438	2,773
	=====	=====	=====	=====
HCD RLF PUBLIC FACILITIES ENDING FUND BALANCE	1,325	1,330	-	-
	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
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**1386 HCD RLF REHAB**

Health & Safety Code Section 50825 requires all income generated from use of CDBG funds be used for housing rehabilitation/development projects. As participants repay CDBG loans, the funds are made available to the approved administrator for additional loans to pay for the rehabilitation of properties. The County may retain a portion of the loan repayments to cover administrative costs. Travel/transportation/education expenditures are limited to those directly related to HCD RLF or CDBG programs. For fiscal year 2015-16, the entire available fund balance of \$283,981 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
HCD RLF REHAB FD ADMIN				
Fund Balance				
491100 F/B UNRES UNDES	21,008	29,972	165,191	188,181
HAB BEGINNING FUND BALANCE	21,008	29,972	165,191	188,181
=====	=====	=====	=====	=====
HCD RLF R  EHAB				
Revenue				
640101 INTEREST ON CASH	247	468	200	800
680500 LOAN REPAID	8,717	135,000	500	95,000
F REHAB REVENUE	8,964	135,468	700	95,800
=====	=====	=====	=====	=====
Expense				
701000 TRUST EXPENDITURES	-	-		
780100 APPROPRIATION FOR CONTINGENCY	-	-	165,891	283,981
HCD RLF REHAB EXPENDITURES	-	-	165,891	283,981
HCD RLF REHAB REV - EXPEND	8,964	135,468	(165,191)	(188,181)
=====	=====	=====	=====	=====
HCD RLF REHAB AVAILABLE FINANCING SOURCES	29,972	165,440	165,891	283,981
HCD RLF REHAB FINANCING USES	-	-	165,891	283,981
=====	=====	=====	=====	=====
HCD RLF REHAB ENDING FUND BALANCE	29,972	165,440	-	-
=====	=====	=====	=====	=====

**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 2015-16, the entire available fund balance of \$51,345 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
Fund Balance				
491100 F/B UNRES UNDES	452	50,621	50,729	51,045
RLF-HOMEBUYER ASSIST BEGINNING FUND BALANCE	452	50,621	50,729	51,045
Revenue				
640101 INTEREST ON CASH	169	184	300	300
680500 LOAN REPAID	50,000	-	-	-
RLF HOMEBUYER ASSIST REVENUE	50,169	184	300	300
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	51,029	51,345
RLF HOMEBUYER ASSIST EXPENDITURES	-	-	51,029	51,345
RLF HOMEBUYER ASSIST REV - EXPEND	50,169	184	(50,729)	(51,045)
HCD HOME I RLF HOMEBUYER ASSIST				
RLF-HOMEBUYER ASSIST AVAILABLE FINANCING SOURCES	50,621	50,805	51,029	51,345
RLF-HOMEBUYER ASSIST FINANCING USES	-	-	51,029	51,345
RLF-HOMEBUYER ASSIST ENDING FUND BALANCE	50,621	50,805	-	-

COUNTY OF MADERA  
SPECIAL REVENUE  
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**1400 PUTNEY CAMP ENTERPRISE FUND**

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

	ACTUAL 2012-13	ACTUAL 2013-14	PROPOSED BUDGET 2014-15	PROPOSED BUDGET 2015-16
=====				
PUTNEY CAMP ENTERPRISE FUND				
Fund Balance				
451100 RET EARN UNRESERVED	12,498	12,497	1,659	-
491100 F/B UNRES UNDES	208	(4,605)		
	12,706	7,892	1,659	-
=====				
PUTNEY CAMP ENTERPRISE FUND				
Revenue				
640101 INTEREST ON CASH	33	16	-	-
662601 P&R - SVC TO GOV'T	-	-	-	-
662603 P&R - DARE CAMP	-	-	-	-
662604 P&R - PUBLIC USAGE	-	2,280	-	-
662606 P&R - ACTIVITIES	-	-	-	-
662607 P&R - OTHER SVCS	-	-	-	-
673308 PRIVATE CONTRIBUTIONS	-	-	-	-
	33	2,296	-	-
=====				
PUTNEY CAMP ENTERPRISE FUND REVENUE				
Expense				
720300 COMMUNICATION SVCS	532	150	-	-
720502 HOUSEHOLD EXPENSE	708	-	-	-
720502 REFUSE DISPOSAL		1,855	-	-
720800 MTCE - EQUIPMENT	198	-	-	-
720801 AUTO SPLY/GAS/OIL	338	1,069	-	-
720802 REPAIR PARTS		-	-	-
720803 SERVICE CONTRACTS		-	-	-
720900 MTCE - BLDGS & IMPROVE	362	-	-	-
721206 REFUND/OVERCHARGES	850	-	-	-
721400 PROF & SPEC SVC	90	1,812	-	-
721431 FOOD SERVICES		-	-	-
721500 ADVRTS/PUBL & LEGAL NOTICES		-	-	-
721601 RENT/LSE CO VEHICLE		-	-	-
721602 RENT/LSE OTHER EQPT		-	-	-
721900 SPECIAL DEPT EXP	350	896	-	-
722101 GAS & ELECTRICITY	1,419	1,852	-	-
722102 SEWER & WATER CHARGES	-	5	-	-
750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	-	1,659	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-

COUNTY OF MADERA  
SPECIAL REVENUE  
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1400 PUTNEY CAMP ENTERPRISE FUND CONTINUED

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
PUTNEY CAMP ENTERPRISE FUND EXPENDITURES	4,847	7,639	1,659	-
PUTNEY CAMP ENTERPRISE FUND REV - EXPENSE	(4,814)	(5,343)	(1,659)	-
=====	=====	=====	=====	=====
ENTERPRISE FUND AVAILABLE FINANCING SOURCES	12,739	10,188	1,659	-
ENTERPRISE FUND FINANCING USES	4,847	7,639	1,659	-
=====	=====	=====	=====	=====
PUTNEY CAMP ENTERPRISE FUND RETAINED EARNINGS BALANCE	7,892	2,549	-	-

COUNTY OF MADERA  
SPECIAL REVENUE  
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**1410 USED OIL GRANT**

This fund was established in 2002-03 to account for State grant funds and interest earned on those funds. The grant program provides for services and activities that encourage and promote appropriate disposal and recycling of used oil. All expenditures and compliance reporting are under the oversight of the Public Works Department. Included here is the Department's proposed budget for the 2015-16 fiscal year.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
USED OIL GRANT				
Fund Balance				
461100 F/B RES ENCUMBERANCES	4,695	-	-	-
491100 F/B UNRES UNDES	55,491	70,014	89,378	83,401
	<hr/>	<hr/>	<hr/>	<hr/>
BLOCK GRANTS BEGINNING FUND BALANCE	60,186	70,014	89,378	83,401
	=====	=====	=====	=====
USED OIL GRANT				
Revenue				
640101 INTEREST ON CASH	225	272	100	300
654037 ST - USED OIL GRANT	41,012	25,876	25,000	55,000
	<hr/>	<hr/>	<hr/>	<hr/>
BLOCK GRANTS REVENUE	41,237	26,148	25,100	55,300
	=====	=====	=====	=====
USED OIL GRANT				
Expense				
721400 PROFESSIONAL & SPECIALIZED SERVICES	-	1,785	50,000	50,000
721500 PUBS AND LEGAL NOTICES	1,302	-	10,000	10,000
721962 SPECIAL DEPARTMENTAL EXPENSE - USED OIL GRANTS	30,107	3,778	50,000	50,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	4,478	28,701
	<hr/>	<hr/>	<hr/>	<hr/>
BLOCK GRANTS EXPENDITURES	31,409	5,563	114,478	138,701
	<hr/>	<hr/>	<hr/>	<hr/>
BLOCK GRANTS REV - EXPEND	9,828	20,585	(89,378)	(83,401)
	=====	=====	=====	=====
BLOCK GRANTS AVAILABLE FINANCING SOURCES	101,423	96,162	114,478	138,701
BLOCK GRANTS FINANCING USES	31,409	5,563	114,478	138,701
	<hr/>	<hr/>	<hr/>	<hr/>
BLOCK GRANTS ENDING FUND BALANCE	70,014	90,599	-	-
	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**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 2015-16 fiscal year.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
RECYCLING GRANT				
Fund Balance				
461100 F/B RES ENCUMBERANCES	5,000	2,235	-	-
491100 F/B UNRES UNDES	84,910	99,486	98,633	104,093
RECYCLING GRANT BEGINNING FUND BALANCE	89,910	101,721	98,633	104,093
Revenue				
654504 STATE - CONSERVATION RECYCLING	19,780	19,460	20,000	19,000
RECYCLING GRANT REVENUE	19,780	19,460	20,000	19,000
Expense				
721400 PROFESSIONAL & SPECIALIZED SERVICES	-	-	55,633	55,093
721500 PUBS AND LEGAL NOTICES	802	-	10,000	10,000
721900 SPECIAL DEPT EXP	285	-	3,000	3,000
721947 SPECIAL DEPARTMENTAL EXPENSE - RECYCLING	-	-	50,000	50,000
721962 SDE-USED OIL GRANTS	6,882	3,088	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	5,000
RECYCLING GRANT EXPENDITURES	7,969	3,088	118,633	123,093
RECYCLING GRANT REV - EXPEND	11,811	16,372	(98,633)	(104,093)
GRANT AVAILABLE FINANCING SOURCES	109,690	121,181	118,633	123,093
GRANT FINANCING USES	7,969	3,088	118,633	123,093
GRANT ENDING FUND BALANCE	101,721	118,093	-	-

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**1420 CHUKCHANSI SETTLEMENT**

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

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====				
CHUKCHANSI SETTLEMENT				
Fund Balance				
491100 F/B UNRES UNDES	685,398	687,988	3,500	556
CHUKCHANSI SETTLEMENT BEGINNING FUND BALANCE	685,398	687,988	3,500	556
Revenue				
640101 INTEREST ON CASH	2,590	2,050	-	5
662901 DEV FEE - COUNTY	-	172	-	-
CHUKCHANSI SETTLEMENT REVENUE	2,590	2,222	-	5
Expense				
750100 OPERATING TRANSFER OUT	-	686,187	3,500	561
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
CHUKCHANSI SETTLEMENT EXPENDITURES	-	686,187	3,500	561
CHUKCHANSI SETTLEMENT REV - EXPEND	2,590	(683,965)	(3,500)	(556)
CHUKCHANSI SETTLEMENT				
CHUKCHANSI SETTLEMENT AVAILABLE FINANCING SOURCES	687,988	690,210	3,500	561
CHUKCHANSI SETTLEMENT FINANCING USES	-	686,187	3,500	561
SETTLEMENT ENDING FUND BALANCE	687,988	4,023	-	-
=====				

**1430 DEVELOPMENT IMPACT FEE - GENERAL GOVERNMENT**

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. For 2015-16, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining available fund balance of \$107,904 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
Fund Balance				
491100 F/B UNRES UNDES	265,854	35,240	39,900	78,054
DEV FEE -GENERAL GOVT BEGINNING FUND BALANCE	265,854	35,240	39,900	78,054
DEV IMPACT FEE GEN GOVT	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	579	222	800	350
662901 DEV FEE-COUNTY	27,607	47,770	40,000	30,000
	28,186	47,992	40,800	30,350
=====	=====	=====	=====	=====
DEV IMPACT FEE GEN GOVT REVENUE				
Expense				
721403 ACCTG AUDIT SVC	-	-	500	500
750000 OPERATING TRANSFERS OUT	-	78,000	-	-
750100 OP TRANS OUT - GEN FD	258,800	(38,749)	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	80,200	107,904
DEV FEE-GEN GOVT EXPENDITURES	258,800	39,251	80,700	108,404
DEV FEE-GEN GOVT REV - EXPEND	(230,614)	8,741	(39,900)	(78,054)
=====	=====	=====	=====	=====
DEV FEE-GEN GOVT				
DEV FEE-GENERAL GOVT AVAILABLE FINANCING SOURCES	294,040	83,232	80,700	108,404
DEV FEE-GENERAL GOVT FINANCING USES	258,800	39,251	80,700	108,404
DEV FEE-GENERAL GOVT ENDING FUND BALANCE	35,240	43,981	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**1431 DEVELOPMENT IMPACT FEE COUNTY PUBLIC PROTECTION**

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. In, 2013-14, \$61,360 was utilized for costs associated with the Road 28 Campus Master Plan; of that amount, \$45,200 was a cash flow loan to the project and was repaid to the fund during the same fiscal year. In fiscal year 2014-15, \$318,756 was utilized for costs associated with the Phase II Jail Expansion - Jail Kitchen project. For 2015-16, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining available fund balance of \$240,361 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
DEV IMPACT FEE PUBLIC PROTECTION				
Fund Balance				
F/B UNRES UNDES	429,003	453,094	475,585	203,861
491100 IMPACT FEE-CNTY PUBLIC PRO BEGINNING FUND BALANCE	429,003	453,094	475,585	203,861
=====	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	1,689	1,687	2,500	2,000
662901 DEV FEE-COUNTY PUBLIC PROTECT	22,402	38,545	33,000	35,000
680200 OPERATING TRANSFERS IN	-	45,200	-	-
IMPACT FEE-PUBLIC PROTECT REVENUE	24,091	85,432	35,500	37,000
=====	=====	=====	=====	=====
Expense				
721403 ACCOUNTING/AUDIT SVC	-	-	500	500
750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	61,360	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	510,585	240,361
IMPACT FEE-PUBLIC PROTECT EXPENDITURES	-	61,360	511,085	240,861
IMPACT FEE-PUBLIC PROTECT REV - EXPEND	24,091	24,072	(475,585)	(203,861)
=====	=====	=====	=====	=====
IMPACT FEE-CNTY PUBLIC PRO AVAILABLE FINANCING SOURCES	453,094	538,526	511,085	240,861
IMPACT FEE-CNTY PUBLIC PRO FINANCING USES	-	61,360	511,085	240,861
=====	=====	=====	=====	=====
IMPACT FEE-CNTY PUBLIC PRO ENDING FUND BALANCE	453,094	477,166	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**1432 DEVELOPMENT IMPACT FEE LIBRARY**

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. In fiscal year 2013-14, \$167,518 was used to fund costs associated with the Main Library Remodel project. For 2015-16, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining available fund balance of \$20,417 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
DEV IMPACT FEE LIBRARY				
Fund Balance				
491100 F/B UNRES UNDES	152,294	161,855	4,580	12,867
IMPACT FEE-LIBRARY BEGINNING FUND BALANCE	152,294	161,855	4,580	12,867
Revenue				
640101 INTEREST ON CASH	603	309	50	50
662901 DEV FEE-COUNTY	8,958	10,474	10,000	8,000
	9,561	10,783	10,050	8,050
Expense				
721403 ACCOUNTING/AUDIT SVC	-	-	500	500
750121 OPERATING TRANSFERS OUT - CAPITAL PROJECT	-	167,518	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	14,130	20,417
IMPACT FEE-LIBRARY EXPENDITURES	-	167,518	14,630	20,917
IMPACT FEE-LIBRARY REV - EXPEND	9,561	(156,735)	(4,580)	(12,867)
IMPACT FEE-LIBRARY AVAILABLE FINANCING SOURCES	161,855	172,638	14,630	20,917
IMPACT FEE-LIBRARY FINANCING USES	-	167,518	14,630	20,917
IMPACT FEE-LIBRARY ENDING FUND BALANCE	161,855	5,120	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**1433 DEVELOPMENT IMPACT FEE PARKS**

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. For 2015-16, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining available fund balance of \$82,366 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
DEV IMPACT FEE PARKS				
Fund Balance				
491100 F/B UNRES UNDES	89,501	46,437	59,488	71,516
DEV IMPACT FEE PARKS BEGINNING FUND BALANCE	89,501	46,437	59,488	71,516
=====	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	79	199	500	350
662901 DEV FEE-COUNTY	11,857	13,412	12,800	11,000
PACT FEE-PARKS REVENUE	11,936	13,611	13,300	11,350
=====	=====	=====	=====	=====
Expense				
721403 ACCOUNTING/AUDIT SVC	-	-	500	500
750100 OP TRANS OUT - FEN FD	-	-	-	-
750000 OPERATING TRANSFERS OUT	55,000	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	72,288	82,366
IMPACT FEE-PARKS EXPENDITURES	55,000	-	72,788	82,866
IMPACT FEE-PARKS REV - EXPEND	(43,064)	13,611	(59,488)	(71,516)
=====	=====	=====	=====	=====
FEE-PARKS AVAILABLE FINANCING SOURCES	101,437	60,048	72,788	82,866
FEE-PARKS FINANCING USES	55,000	-	72,788	82,866
=====	=====	=====	=====	=====
PARKS ENDING FUND BALANCE	46,437	60,048	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

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

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. For 2015-16, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining available fund balance of \$35,725 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
DEV IMPACT FEE SHRF PTRL/INV				
Fund Balance				
491100 F/B UNRES UNDES	57,870	23,695	28,774	32,565
DEV FEE-SHRF PTRL/INV BEGINNING FUND BALANCE	57,870	23,695	28,774	32,565
=====	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	89	99	160	160
662901 DEV FEE-COUNTY	2,866	5,307	4,000	3,500
DEV FEE-SHRF PTRL/INV REVENUE	2,955	5,406	4,160	3,660
=====	=====	=====	=====	=====
Expense				
721403 ACCOUNTING/AUDIT SVC	-	-	500	500
750100 OP TRANS OUT-GEN FD	37,130	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	32,434	35,725
DEV FEE-SHRF PTRL/INV EXPENDITURES	37,130	-	32,934	36,225
DEV FEE-SHRF PTRL/INV REV - EXPEND	(34,175)	5,406	(28,774)	(32,565)
=====	=====	=====	=====	=====
DEV FEE-SHRF PTRL/INV AVAILABLE FINANCING SOURCES	60,825	29,101	32,934	36,225
DEV FEE-SHRF PTRL/INV FINANCING USES	37,130	-	32,934	36,225
=====	=====	=====	=====	=====
DEV FEE-SHRF PTRL/INV ENDING FUND BALANCE	23,695	29,101	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**1435 DEVELOPMENT IMPACT FEE FIRE**

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. In March 2012, the Board approved a cash flow loan in the amount of \$69,125 from the Tobacco Financing Phase II Fund for the North Fork Fire Station Project; the repayment of the cash flow loan was made in the 2013-14 fiscal year. For 2015-16, \$500 is appropriated for estimated charges of the Auditor-Controller for preparation of annual impact fee reports to the State. The remaining available fund balance of \$62,756 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
DEV IMPACT FEE FIRE				
Fund Balance				
491100 F/B UNRES UNDES	29,128	44,081	12,825	38,131
IMPACT FEE-FIRE BEGINNING FUND BALANCE	29,128	44,081	12,825	38,131
Revenue				
640101 INTEREST ON CASH	155	258	100	125
662901 DEV FEE-COUNTY	14,798	41,048	35,000	25,000
FEE-FIRE REVENUE	14,953	41,306	35,100	25,125
Expense				
721403 ACCOUNTING/AUDIT SVC	-	-	500	500
730308 CASH FLOW PAYBACK	-	69,125	-	-
750000 OPERATING TRANSFERS OUT	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	47,425	62,756
IMPACT FEE-FIRE EXPENDITURES	-	69,125	47,925	63,256
IMPACT FEE-FIRE REV - EXPEND	14,953	(27,819)	(12,825)	(38,131)
DEV IMPACT FEE FIRE				
IMPACT FEE-FIRE AVAILABLE FINANCING SOURCES	44,081	85,387	47,925	63,256
IMPACT FEE-FIRE FINANCING USES	-	69,125	47,925	63,256
IMPACT FEE-FIRE ENDING FUND BALANCE	44,081	16,262	-	-
=====	=====	=====	=====	=====

**1454 BASS LAKE EROSION CONTRL 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 2015-16. The entire available fund balance of \$13,031 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
BASS LAKE EROSION CONTROL PROJ				
Fund Balance				
491100 F/B UNRES UNDES	13,031	13,031	13,031	13,031
PROJ BEGINNING FUND BALANCE	<u>13,031</u>	<u>13,031</u>	<u>13,031</u>	<u>13,031</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	-	-	-	-
PROJ REVENUE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====
Expense				
721403 ACCOUNTING/AUDIT SVC	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	13,031	13,031
CNTROL PROJ EXPENDITURES	<u>-</u>	<u>-</u>	<u>13,031</u>	<u>13,031</u>
CNTROL PROJ REV - EXPEND	<u>-</u>	<u>-</u>	<u>(13,031)</u>	<u>(13,031)</u>
	=====	=====	=====	=====
CNTRL PROJ AVAILABLE FINANCING SOURCES	13,031	13,031	13,031	13,031
CNTRL PROJ FINANCING USES	-	-	13,031	13,031
	<u>13,031</u>	<u>13,031</u>	<u>13,031</u>	<u>13,031</u>
ENDING FUND BALANCE	<u>13,031</u>	<u>13,031</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**1495 MADERA COUNTY RDA**

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

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
MADERA COUNTY RDA				
Fund Balance				
461100 F/B RES ENCUMBRANCES	82,592	2,741	-	-
491100 F/B UNRES UNDES	(23,140)	37,082	35,063	-
RDA BEGINNING FUND BALANCE	59,452	39,823	35,063	-
Revenue				
640101 INTEREST ON CASH	151	155	100	-
654083 ST CLEAN UP-NO FORK MILL	17,458	7,239	12,090	-
REDEVELOPMENT AGENCY REVENUE	17,609	7,394	12,190	-
Expense				
721400 PROF & SPEC SVC	7,238	12,090	-	-
721900 SPECIAL DEPT EXP	-	-	-	-
730320 LOAN REPAY GEN FD	30,000	-	47,253	-
750100 OP TRANS OUT - GEN FD	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
REDEVELOPMENT AGENCY EXPENDITURES	37,238	12,090	47,253	-
REDEVELOPMENT AGENCY REV - EXPEND	(19,629)	(4,696)	(35,063)	-
RDA AVAILABLE FINANCING SOURCES	77,061	47,217	47,253	-
RDA FINANCING USES	37,238	12,090	47,253	-
RDA ENDING FUND BALANCE	39,823	35,127	-	-

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**4890 COUNTY SERVICE AREA 21 CASCADEL WOODS**

00-01 All Parcels \$100 per year    99-00 All Parcels \$ 66 per year    98-99 All Parcels \$ 50 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 \$175 per year    85-86 to 91-92 All Parcels \$250 per year

Current number of parcels being billed: 154

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

The Property Owners' proposed budget for 2015-16 is included herein.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====				
CSA 21 CASCADEL WOODS				
Fund Balance				
491100 F/B UNRES UNDES	15,880	30,064	30,000	30,000
SCADEL WOODS BEGINNING FUND BALANCE	<u>15,880</u>	<u>30,064</u>	<u>30,000</u>	<u>30,000</u>
	=====	=====	=====	=====
CSA 21 CASCADELL WOODS				
Revenue				
640101 INTEREST ON CASH	114	116	70	70
640103 INTEREST ON PROPERTY TAX COLL	(1)	-	-	-
640302 BLDG/IMPROVEMENT RENTALS	2,700	-	-	-
640303 OTHER RENTS/CONCESSIONS	-	-	130	-
660204 SP ASMT - PARKS/LAND	14,900	15,050	14,700	14,700
660210 SP ASMT - DELINQUENT ASMT	292	229	230	230
CASCADELL WOODS REVENUE	<u>18,005</u>	<u>15,395</u>	<u>15,130</u>	<u>15,000</u>
	=====	=====	=====	=====
Expense				
720300 COMMUNICATION SVCS	259	1,012	1,100	1,100
720501 JANITORIAL	190	59	-	-
720601 GENERAL INSURANCE	-	-	-	-
720900 MTCE - BLDGS & IMPROVE	1,268	1,560	3,850	3,850
720912 MTCE - PARKS	-	700	2,600	2,600
721300 OFFICE EXPENSE	-	193	-	-
721302 POSTAGE	-	-	750	750
721306 EQPT < FA LIMIT	-	341	1,400	1,400
721403 AUDIT/ACCTG SVCS	-	-	1,340	1,340
721461 P&S - ENGINEERING SERVICES	-	-	-	-
721602 RENT/LSE OTHER EQPT	60	-	-	-
721800 SMALL TOOLS/INSTRUMENTS	-	904	-	-
721900 SPECIAL DEPT EXP	199	5,442	-	-
722005 REIMB EMPLOYEE CARS	-	-	-	-

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

4890 S A 21 CASCADEL WOODS CONTINUED

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
722101 GAS & ELECTRICITY	1,035	1,228	1,360	1,360
722102 SWR & WTR CHARGES	810	824	1,360	1,360
740200 BLDGS & IMPROVE	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	32,470	32,340
	<hr/>	<hr/>	<hr/>	<hr/>
CASCADELL WOODS EXPENDITURES	3,821	12,263	45,130	45,000
	<hr/>	<hr/>	<hr/>	<hr/>
CASCADELL WOODS REV - EXPEND	14,184	3,132	(30,000)	(30,000)
	=====	=====	=====	=====
CASCADEL WOODS AVAILABLE FINANCING SOURCES	33,885	45,459	45,130	45,000
CASCADEL WOODS FINANCING USES	3,821	12,263	45,130	45,000
	<hr/>	<hr/>	<hr/>	<hr/>
S A 21 CA CASCADEL WOODS ENDING FUND BALANCE	30,064	33,196	-	-
	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

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

This district was formed to provide fire prevention, road maintenance, and lighting services to Valley Children’s Hospital and its immediate area. Currently, Valley Children’s Hospital is billed quarterly for 66% of the cost (including an 11% administrative fee) to provide fire protection to the area. The budget here projects the costs of manning Fire Station No. 9 and estimates the revenues required to fund those operations in 2015-16, appropriates \$195,000 transfers to the General Fund, and provides for a \$101,801 appropriation for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
CSA 22 TABLE MTN ZONE B				
Fund Balance				
491100 F/B UNRES UNDES	92,921	151,723	121,448	104,561
ZONE B BEGINNING FUND BALANCE	<u>92,921</u>	<u>151,723</u>	<u>121,448</u>	<u>104,561</u>
=====	=====	=====	=====	=====
MNT ZONE B				
Revenue				
640101 INTEREST ON CASH	826	591	400	800
660201 SP ASMT - RDS	21,000	-	21,000	21,000
660203 SP ASMT - LIGHTS	2,440	-	2,440	2,440
660221 SPEC ASMNT-FIRE SERVICES	229,189	174,592	190,000	180,000
662723 SERVICES TO OTHER AGENCIES	-	-	-	-
TABLE MNT ZONE B REVENUE	<u>253,455</u>	<u>175,183</u>	<u>213,840</u>	<u>204,240</u>
=====	=====	=====	=====	=====
Expense				
720906 MTCE - ROADS	8,096	-	10,000	10,000
720909 MTCE - ST LIGHTS	2,219	2,272	1,000	2,000
750100 OP TRANS OUT - GEN FD	184,338	195,000	195,000	195,000
780100 APPROPRIATION FOR CONTINGENCY			<u>129,288</u>	<u>101,801</u>
TABLE MNT ZONE B EXPENDITURES	<u>194,653</u>	<u>197,272</u>	<u>335,288</u>	<u>308,801</u>
TABLE MNT ZONE B REV - EXPEND	<u>58,802</u>	<u>(22,089)</u>	<u>(121,448)</u>	<u>(104,561)</u>
=====	=====	=====	=====	=====
TABLE MNT ZONE B AVAILABLE FINANCING SOURCES	346,376	326,906	335,288	308,801
TABLE MNT ZONE B FINANCING USES	194,653	197,272	335,288	308,801
=====	=====	=====	=====	=====
TABLE MNT ZONE B ENDING FUND BALANCE	<u>151,723</u>	<u>129,634</u>	<u>-</u>	<u>-</u>
=====	=====	=====	=====	=====

**5410 COMMUNITY FACILITIES DISTRICT 93-1 RIO MESA**

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

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

In December 1993, CFD 93-1 issued \$910,000 of bonds. The term of the issue was 15 years and the interest rate ranged from 4% to 6.25%. Final payment was made September 1, 2009. Remaining unused funds are to be refunded to the property owners during the 2015-16 fiscal year. The budget presented herein provides for administrative costs and \$19,690 appropriation for refunds.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
RIO MESA CFD 93-1				
Fund Balance				
482100 F/B UNRES DES BOND RES	8,416	8,416	20,624	20,770
491100 F/B UNRES UNDES	4,745	6,701		
C F D 93- 1 RIO MESA BEGINNING FUND BALANCE	<u>13,161</u>	<u>15,117</u>	<u>20,624</u>	<u>20,770</u>
	=====	=====	=====	=====
COMM FAC DIST 93-1				
Revenue				
640101 INTEREST ON CASH	57	67	40	100
640103 INTEREST ON PROPERTY TAX	5	17	-	-
660210 SP ASMT-DELINQUENT ASMT	1,894	5,471	-	-
RIO ME SA COMM FAC DIST 93-1 REVENUE	<u>1,956</u>	<u>5,555</u>	<u>40</u>	<u>100</u>
	=====	=====	=====	=====
Expense				
721206 REFUND/OVERCHARGES	-	-	19,484	19,690
721400 PROF & SPEC SVC	-	-	-	-
721403 AUDIT/ACCTG SVCS	-	-	1,180	1,180
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
COMM FAC DIST 93-1 EXPENDITURES	<u>-</u>	<u>-</u>	<u>20,664</u>	<u>20,870</u>
COMM FAC DIST 93-1 REV - EXPEND	<u>1,956</u>	<u>5,555</u>	<u>(20,624)</u>	<u>(20,770)</u>
	=====	=====	=====	=====
RIO MESA AVAILABLE FINANCING SOURCES	15,117	20,672	20,664	20,870
RIO MESA FINANCING USES	-	-	20,664	20,870
	=====	=====	=====	=====
RIO MESA ENDING FUND BALANCE	<u>15,117</u>	<u>20,672</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**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 2015-16 appropriations provide for refunds to property owners and County administrative costs.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
COMM COLLEGE CFD 94-1				
Fund Balance				
482100 F/B UNRES DES BOND RES	41,817	41,817	83,156	83,673
491100 F/B UNRES UNDES	40,849	41,162	-	-
C F D 94-1 COMMUNITY COLLEGE BEGINNING FUND BALANCE	82,666	82,979	83,156	83,673
=====	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	313	303	200	300
640103 INTEREST ON PROPERTY TAX	-	-	-	-
660210 SP ASMT - DELINQUENT ASMT	-	-	400	-
COMM FAC DIST 94-1 REVENUE	313	303	600	300
=====	=====	=====	=====	=====
Expense				
721206 REFUND/OVERCHARGES	-	-	81,756	81,973
721400 PROF & SPEC SVC	-	-	-	-
721403 AUDIT/ACCTG SVCS	-	-	2,000	2,000
730200 BOND REDEMPTIONS	-	-	-	-
730400 INTEREST ON BONDS	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
COMM FAC DIST 94-1 EXPENDITURES	-	-	83,756	83,973
COMM FAC DIST 94-1 REV - EXPEND	313	303	(83,156)	(83,673)
=====	=====	=====	=====	=====
COMMUNITY COLLEGE AVAILABLE FINANCING SOURCES	82,979	83,282	83,756	83,973
COMMUNITY COLLEGE FINANCING USES	-	-	83,756	83,973
=====	=====	=====	=====	=====
COMMUNITY COLLEGE ENDING FUND BALANCE	82,979	83,282	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**5421 COUNTY BUSINESS IMPROVEMENT DISTRICT**

During fiscal year 2011-12, the Board of Supervisors approved the formation of a County Business Improvement District to fund promotion of Madera County as a tourist destination. A proposed 2015-16 budget provides for appropriations to cover Treasurer-Tax Collector expenses of administering the funds and a \$401,500 contribution to other agencies.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
CO B I D				
Fund Balance				
491100 F/B UNRES UNDES	1,075	(26)	20,442	10,000
IMPRV DISTRICT BEGINNING FUND BALANCE	<u>1,075</u>	<u>(26)</u>	<u>20,442</u>	<u>10,000</u>
	=====	=====	=====	=====
IMPRV DISTRICT				
Revenue				
640101 INTEREST ON CASH	-	-	-	-
660231 SPEC ASSESSMT - BUS IMPRV DST	452,369	529,711	400,000	400,000
IMPRV DISTRICT REVENUE	<u>452,369</u>	<u>529,711</u>	<u>400,000</u>	<u>400,000</u>
	=====	=====	=====	=====
Expense				
701000 TRUST EXPENDITURES			-	-
721400 PROFESSIONAL & SPECIALIZED SERVICES	1,030	-	-	-
731305 CONTRIBUTIONS/OTHER AGENCIES	452,440	532,187	401,500	401,500
780100 APPROPRIATION FOR CONTINGENCY	0	0	18,942	8,500
IMPRV DISTRICT EXPENDITURES	<u>453,470</u>	<u>532,187</u>	<u>420,442</u>	<u>410,000</u>
IMPRV DISTRICT REV - EXPEND	<u>(1,101)</u>	<u>(2,476)</u>	<u>(20,442)</u>	<u>(10,000)</u>
	=====	=====	=====	=====
IMPRV DISTRICT AVAILABLE FINANCING SOURCES	453,444	529,685	420,442	410,000
IMPRV DISTRICT FINANCING USES	<u>453,470</u>	<u>532,187</u>	<u>420,442</u>	<u>410,000</u>
	=====	=====	=====	=====
IMPRV DISTRICT ENDING FUND BALANCE	<u>(26)</u>	<u>(2,502)</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**5501 AG COMM TRUST**

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

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
5501 AG COMM TRUST				
Fund Balance				
491100 F/B UNRES UNDES	19,975	8,497	9,272	9,594
BEGINNING FUND BALANCE	19,975	8,497	9,272	9,594
=====	=====	=====	=====	=====
Revenue				
601000 TRUST REVENUE	12,791	-		
657124 FED-USDA GWSS APHIS	42,278	29,222	200,000	200,000
AG COMM TRUST REVENUE	55,069	29,222	200,000	200,000
=====	=====	=====	=====	=====
Expense				
721400 PROFESSIONAL & SPECIALIZED SERVICES	66,496	29,222	200,000	200,000
750100 APPROPRIATIONS FOR CONTINGENCY	-	-	9,272	9,594
EXPENDITURES	66,496	29,222	209,272	209,594
AG COMM TRUST REV - EXPEND	(11,427)	-	(9,272)	(9,594)
=====	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	75,044	37,719	209,272	209,594
FINANCING USES	66,496	29,222	209,272	209,594
=====	=====	=====	=====	=====
5501 AG COI ENDING FUND BALANCE	8,548	8,497	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**5725 COUNTY DNA ID FUND DOC**

The County collects fees under Prop 69 to defray costs of DNA testing. For fiscal year 2015-16, \$100,000 is appropriated for Transfer to the General Fund. The remaining available fund balance of \$358,213 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
5725 COUNTY DNA ID FUND DOC				
Fund Balance				
491100 F/B UNRES UNDES	360,382	419,573	418,027	406,213
BEGINNING FUND BALANCE	<u>360,382</u>	<u>419,573</u>	<u>418,027</u>	<u>406,213</u>
	=====	=====	=====	=====
Revenue				
601000 TRUST REVENUE	57,626	-	-	-
630101 CO SHARE STATE FINES	-	94	-	-
630405 PROP 69 DNA TEST		57,106	56,000	50,000
640101 INTEREST ON CASH	1,565	1,660	1,300	2,000
IVIL FEES GC 26731 REVENUE	<u>59,191</u>	<u>58,860</u>	<u>57,300</u>	<u>52,000</u>
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	-	-	120,000	100,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	355,327	358,213
EXPENDITURES	<u>-</u>	<u>-</u>	<u>475,327</u>	<u>458,213</u>
FEES GC 26731 REV - EXPEND	<u>59,191</u>	<u>58,860</u>	<u>(418,027)</u>	<u>(406,213)</u>
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	<u>419,573</u>	<u>478,433</u>	<u>475,327</u>	<u>458,213</u>
FINANCING USES	<u>-</u>	<u>-</u>	<u>475,327</u>	<u>458,213</u>
	=====	=====	=====	=====
5725 COUNT ENDING FUND BALANCE	<u>419,573</u>	<u>478,433</u>	-	-
	=====	=====	=====	=====

**5945 HEALTH BIOTERRORISM/PREPAREDNESS**

Federal funds are authorized through the Centers for Disease Control and Prevention (CDC) to improve public health response to major health emergencies. Through this program, the Public Health Department is strengthening its preparedness for, and response to, outbreaks of infectious disease (such as Ebola and Measles), acts of bioterrorism, and other public health threats. For 2015-16, \$330,000 is appropriated for Operating Transfers Out to the Public Health Department budgets to fund related activities, with the remaining projected balance of \$18,800 appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
HEALTH BI/PREPAREDNESS				
Fund Balance				
491100 F/B UNRES UNDES	180,339	142,243	178,330	95,600
HEALTH BI/PREPAREDNESS FUND BALANCE	<u>180,339</u>	<u>142,243</u>	<u>178,330</u>	<u>95,600</u>
=====	=====	=====	=====	=====
HEALTH BI/PREPAREDNESS				
Revenue				
640101 INTEREST ON CASH	754	621	350	1,200
657090 FED - HEALTH - BIOPREPAREDNESS	189,093	171,594	190,000	252,000
661602 HEALTH RECORDING FEES	-	-	-	-
HEALTH BI/PREPAREDNESS REVENUE	<u>189,847</u>	<u>172,215</u>	<u>190,350</u>	<u>253,200</u>
=====	=====	=====	=====	=====
Expense				
750100 OPERATING TRANSFER OUT	227,943	158,398	360,000	330,000
780100 APPROPRIATION FOR CONTINGENCY			8,680	18,800
HEALTH BI/PREPAREDNESS EXPENDITURES	<u>227,943</u>	<u>158,398</u>	<u>368,680</u>	<u>348,800</u>
HEALTH BI/PREPAREDNESS REV - EXPEND	<u>(38,096)</u>	<u>13,817</u>	<u>(178,330)</u>	<u>(95,600)</u>
=====	=====	=====	=====	=====
HEALTH BI/PREPAREDNESS AVAILABLE FINANCING SOURCES	370,186	314,458	368,680	348,800
HEALTH BI/PREPAREDNESS FINANCING USES	<u>227,943</u>	<u>158,398</u>	<u>368,680</u>	<u>348,800</u>
HEALTH BI/PREPAREDNESS ENDING FUND BALANCE	<u>142,243</u>	<u>156,060</u>	<u>-</u>	<u>-</u>
=====	=====	=====	=====	=====

**5946 HEALTH - HOSPITAL PREPAREDNESS PROGRAM**

Federal funds are authorized by the Assistant Secretary for Prevention and Response (ASPR) for healthcare facilities to develop and maintain disaster preparedness through a program titled the Hospital Preparedness Program (HPP). The funds distributed through the State are used to strengthen and improve the healthcare system's response to emergency situations at the local level. For 2015-16, \$176,000 is appropriated for Operating Transfers Out to the Public Health Department budgets to fund related activities, with the remaining projected balance of \$25,489 appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
HEALTH - HPP				
Fund Balance				
491100 F/B UNRES UNDES	80,443	164,098	283,476	46,000
HEALTH - HPP FUND BALANCE	80,443	164,098	283,476	46,000
HEALTH - HPP				
Revenue				
640101 INTEREST ON CASH	574	764	65	1,200
657091 FED - HEALTH / NATIONAL BIOTERRORISM HOSPITAL	249,936	193,934	183,000	154,289
HEALTH - HPP REVENUE	250,510	194,698	183,065	155,489
Expense				
750100 OPERATING TRANSFER OUT	166,855	163,544	295,000	176,000
780100 APPROPRIATION FOR CONTINGENCY	0	0	171,541	25,489
HEALTH - HPP EXPENDITURES	166,855	163,544	466,541	201,489
HEALTH - HPP REV - EXPEND	83,655	31,154	(283,476)	(46,000)
HEALTH - HPP AVAILABLE FINANCING SOURCES	330,953	358,796	466,541	201,489
HEALTH - HPP FINANCING USES	166,855	163,544	466,541	201,489
HEALTH - HPP ENDING FUND BALANCE	164,098	195,252	-	-

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**5947 HEALTH - CDC/PAN FLU**

Federal funding authorized through the Centers for Disease Control and Prevention (CDC) is distributed to the states to better prepare an emergency response to a pandemic influenza or other illness. For 2015-16, \$86,000 is appropriated for Operating Transfers Out to the Public Health Department budgets to fund-related activities, with the remaining projected balance of \$6,267 appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
HEALTH - CDC/PAN FLU				
Fund Balance				
491100 F/B UNRES UNDES	12,499	45,587	78,735	26,820
HEALTH - CDC/PAN FLU FUND BALANCE	12,499	45,587	78,735	26,820
HEALTH - CDC/.PAN FLU				
Revenue				
640101 INTEREST ON CASH	83	191	50	300
657090 FED - HEALTH / NATIONAL BIOPREPAREDNESS	89,482	59,598	65,164	65,147
HEALTH - CDC/PAN FLU REVENUE	89,565	59,789	65,214	65,447
Expense				
750100 OPERATING TRANSFER OUT	56,477	54,964	106,000	86,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	37,949	6,267
HEALTH - CDC/PAN FLU EXPENDITURES	56,477	54,964	143,949	92,267
HEALTH - CDC/PAN FLU REV - EXPEND	33,088	4,825	(78,735)	(26,820)
HEALTH - CDC/PAN FLU AVAILABLE FINANCING SOURCES	102,064	105,376	143,949	92,267
HEALTH - CDC/PAN FLU FINANCING USES	56,477	54,964	143,949	92,267
HEALTH - CDC/PAN FLU ENDING FUND BALANCE	45,587	50,412	-	-

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**5948 HEALTH - CDC H1N1**

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

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
HEALTH - CDC H1N1				
Fund Balance				
491100 F/B UNRES UNDES	202,864	202,864	-	-
HEALTH - CDC H1N1 FUND BALANCE	202,864	202,864	-	-
HEALTH - CDC H1N1				
Revenue				
601100 CONTRA TRUST REVENUE	-	-	-	-
640101 INTEREST ON CASH	2	2	-	-
657083 FED - CDC PHER PHASE 1	-	-	-	-
657088 FED - CDC PHER PHASE 2	-	-	-	-
657089 FED - CDC PHER PHASE 3	-	-	-	-
HEALTH - CDC H1N1 REVENUE	2	2	-	-
Expense				
750100 OPERATING TRANSFER OUT	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
HEALTH - CDC H1N1 EXPENDITURES	-	-	-	-
HEALTH - CDC H1N1 REV - EXPEND	2	2	-	-
HEALTH - CDC H1N1 AVAILABLE FINANCING SOURCES	202,866	202,866	-	-
HEALTH - CDC H1N1 FINANCING USES	-	-	-	-
HEALTH - CDC H1N1 ENDING FUND BALANCE	202,866	202,866	-	-

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**5949 HEALTH - HPP H1N1**

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

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
HEALTH - HPP H1N1				
Fund Balance				
491100 F/B UNRES UNDES	8,697	8,697	-	-
HEALTH - HPP H1N1 FUND BALANCE	8,697	8,697	-	-
=====	=====	=====	=====	=====
HEALTH - HPP H1N1				
Revenue				
601000 TRUST REVENUE	-	-	-	-
601100 CONTRA TRUST REVENUE	-	-	-	-
640101 INTEREST ON CASH	-	-	-	-
657091 FED - HLTH/NAT'L B/T HOSP	-	-	-	-
HEALTH - HPP H1N1 REVENUE	-	-	-	-
=====	=====	=====	=====	=====
Expense				
750100 OPERATING TRANSFER OUT	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
HEALTH - HPP H1N1 EXPENDITURES	-	-	-	-
HEALTH - HPP H1N1 REV - EXPEND	-	-	-	-
=====	=====	=====	=====	=====
HEALTH - HPP H1N1 AVAILABLE FINANCING SOURCES	8,697	8,697	-	-
HEALTH - HPP H1N1 FINANCING USES	-	-	-	-
=====	=====	=====	=====	=====
HEALTH - HPP H1N1 ENDING FUND BALANCE	8,697	8,697	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**5951 HEALTH - BURIAL PERMIT TRUST**

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

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
HEALTH - BURIAL PERMIT TRUST				
Fund Balance				
491100 F/B UNRES UNDES	2,113	2,207	4,295	-
HEALTH - BURIAL PERMIT TRUST FUND BALANCE	2,113	2,207	4,295	-
=====	=====	=====	=====	=====
HEALTH - BURIAL PERMIT TRUST				
Revenue				
601000 TRUST REVENUE	33,715	-	-	-
620705 INDIGENT BURIAL PERMITS	-	-	30,000	-
640101 INTEREST ON CASH	-	-	-	-
HEALTH - BURIAL PERMIT TRUST REVENUE	33,715	-	30,000	-
=====	=====	=====	=====	=====
Expense				
701000 TRUST EXPENDITURES	33,621	-	33,801	-
750100 OPERATING TRANSFER OUT	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	494	-
HEALTH - BURIAL PERMIT TRUST EXPENDITURES	33,621	-	34,295	-
HEALTH - BURIAL PERMIT TRUST REV - EXPEND	94	-	(4,295)	-
=====	=====	=====	=====	=====
HEALTH - BURIAL PERMIT TRUST AVAILABLE FINANCING SOURCE	35,828	2,207	34,295	-
HEALTH - BURIAL PERM,IT FINANCING USES	33,621	-	34,295	-
=====	=====	=====	=====	=====
HEALTH - BURIAL ENDING FUND BALANCE	2,207	2,207	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**6031 HEALTH TOBACCO EDUCATION**

The Tobacco Prevention and Education Program is funded by the State through Proposition 99, the Tobacco Tax, and Health Protection Act of 1988. The Legislation designates County Health Departments to develop local intervention plans against tobacco use in conjunction with community-based organizations. For FY 2015-16, \$196,500 is recommended for transfer to the Public Health Department general fund for costs associated for these activities. The remaining projected balance of \$26,795 is appropriated for contingency.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====				
HEALTH TOBACCO EDUCATION				
Fund Balance				
491100 F/B UNRES UNDES	39,430	81,781	253,244	72,045
HEALTH TOBACCO EDUCATION FUND BALANCE	<u>39,430</u>	<u>81,781</u>	<u>253,244</u>	<u>72,045</u>
=====				
HEALTH TOBACCO EDUCATION				
Revenue				
601000 TRUST REVENUE	41,488	-	-	-
640101 INTEREST ON CASH	863	887	250	1,250
652110 ST - HEALTH TOBACCO EDU	-	-	150,000	150,000
HEALTH TOBACCO EDUCATION REVENUE	<u>42,351</u>	<u>887</u>	<u>150,250</u>	<u>151,250</u>
=====				
Expense				
750100 OPERATING TRANSFER OUT	-	-	300,000	196,500
780100 APPROPRIATION FOR CONTINGENCY	-	-	103,494	26,795
HEALTH TOBACCO EDUCATION EXPENDITURES	<u>-</u>	<u>-</u>	<u>403,494</u>	<u>223,295</u>
HEALTH TOBACCO EDUCATION REV - EXPEND	<u>42,351</u>	<u>887</u>	<u>(253,244)</u>	<u>(72,045)</u>
=====				
HEALTH TOBACCO EDUCATION AVAILABLE FIN SOURCES	81,781	82,668	403,494	223,295
HEALTH TOBACCO EDUCATION FINANCING USES	-	-	403,494	223,295
HEALTH TOBACCO EDUCATION FUND BALANCE	<u>81,781</u>	<u>82,668</u>	<u>-</u>	<u>-</u>
=====				

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**6083 PUBLIC LIBRARY FUNDS**

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

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
6083 PUBLIC LIBRARY FUNDS				
Fund Balance				
491100 F/B UNRES UNDES	108,245	108,654	83,887	34,460
BEGINNING FUND BALANCE	<u>108,245</u>	<u>108,654</u>	<u>83,887</u>	<u>34,460</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	409	397	-	150
654020 STATE LIBRARY SUBVENTION	-	-	-	-
IVIL FEES GC 26731 REVENUE	<u>409</u>	<u>397</u>	<u>-</u>	<u>150</u>
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	-	25,000	50,000	34,610
780100 APPROPRIATION FOR CONTINGENCY	-	-	33,887	-
EXPENDITURES	<u>-</u>	<u>25,000</u>	<u>83,887</u>	<u>34,610</u>
FEES GC 26731 REV - EXPEND	<u>409</u>	<u>(24,603)</u>	<u>(83,887)</u>	<u>(34,460)</u>
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	<u>108,654</u>	<u>109,051</u>	<u>83,887</u>	<u>34,610</u>
FINANCING USES	<u>-</u>	<u>25,000</u>	<u>83,887</u>	<u>34,610</u>
	=====	=====	=====	=====
6083 PUBLIC ENDING FUND BALANCE	<u>108,654</u>	<u>84,051</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

**6132 COMMUNITY CORRECTIONS PROGRAM**

As part of the realignment legislation of 2011-12, the State of California granted funds to the Counties to implement the additional program responsibilities assumed by the Counties and to provide training for the transition. For fiscal year 2015-16, \$172,257 is appropriated in this fund for Transfer to the General Fund.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
COMMUNITY CORRECTIONS PROGRAM TRAINING				
61321 COMMUNITY CORRECTIONS PROGRAM TRAINING				
Fund Balance				
461100 F/B RES ENCUMBRANCES	-	-	-	-
491100 F/B UNRES UNDES				
	-----	-----	-----	-----
RDA BEGINNING FUND BALANCE	-	-	-	-
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH				
654000 STATE - OTHER	-	-	-	-
	-----	-----	-----	-----
COMMUNITY CORRECTIONS PROG REVENUE TRAINING	-	-	-	-
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	66,475	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-		
	-----	-----	-----	-----
COMMUNITY CORRECTIONS PROG TRAINING EXPENDITURES	66,475	-	-	-
	-----	-----	-----	-----
COMMUNITY CORRECTIONS PROGRAM REV - EXPEND	(66,475)	-	-	-
=====	=====	=====	=====	=====

**COMMUNITY CORRECTIONS PROGRAM CONTINUED**

61322 COMMUNITY CORRECTIONS PROGRAM

Fund Balance				
461100 F/B RES ENCUMBRANCES	-	-	-	-
491100 F/B UNRES UNDES	122,880	152,911	192,752	161,920
	<u>122,880</u>	<u>152,911</u>	<u>192,752</u>	<u>161,920</u>
RDA BEGINNING FUND BALANCE	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	1,216	923	-	1,000
654000 STATE - OTHER	100,000	100,000	-	100,000
	<u>101,216</u>	<u>100,923</u>	<u>-</u>	<u>101,000</u>
COMMUNITY CORRECTIONS PROGRAM REVENUE	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	4,710	-	192,752	172,257
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	90,663
	<u>4,710</u>	<u>-</u>	<u>192,752</u>	<u>262,920</u>
COMMUNITY CORRECTIONS PROGRAM EXPENDITURES	=====	=====	=====	=====
COMMUNITY CORRECTIONS PROGRAM REV - EXPEND	96,506	100,923	(192,752)	(161,920)
	<u>96,506</u>	<u>100,923</u>	<u>(192,752)</u>	<u>(161,920)</u>
	=====	=====	=====	=====
COMMUNITY CORRECTIONS PROGRAM AVAILABLE FINANCING SOURCE	224,096	253,834	192,752	262,920
COMMUNITY CORRECTIONS PROGRAM FINANCING USES	71,185	-	192,752	262,920
	<u>224,096</u>	<u>253,834</u>	<u>192,752</u>	<u>262,920</u>
	=====	=====	=====	=====
COMMUNITY CORRECTIONS PROGRAM ENDING FUND BALANCE	152,911	253,834	-	-
	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE FUND  
FISCAL YEAR ENDING 06/30/2016

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

For fiscal year 2011-12, the State of California created a new realignment funding mechanism (AB 109) that transferred responsibility for certain State programs to the Counties. The County created fund 6133 to accommodate all the various funding sources designated by the State under this new realignment. During fiscal year 2014-15, two new funds were established - 6134 and 6135; fund 6134 incorporates former Org Key 61335 which is now 61340, and fund 6135 incorporates former Org Key 61337 which is now 61350. This budget reflects all three funds as noted in the budget detail. For fiscal year 2015-16, the funds receive realignment moneys to fund operations of the Sheriff, Social Services, Probation, District Attorney/Public Defender, Corrections, and Behavioral Health Departments. Org 61332, Local Community Corrections is included in the main budget document as it finances a significant operating budget.

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
6133 COUNTY LOCAL REVENUE FUND				
Fund Balance (Beginning)				
61330 FUND BALANCE	-	-	-	-
61331 FUND BALANCE	551,491	650,206	710,206	783,331
61337 FUND BALANCE (now 61350)	-	402,665	634,052	732,308
61333 FUND BALANCE	60,515	128,303	130,000	259,311
61334 FUND BALANCE	179,604	600,373	627,323	908,861
61335 FUND BALANCE (now 61340)	2,223,120	510,818	526,974	1,676,974
61338 FUND BALANCE	1,668,765	2,099,179	1,730,000	2,537,007
	<u>4,683,495</u>	<u>4,391,544</u>	<u>4,358,555</u>	<u>6,897,792</u>
COUNTY LOCAL REVENUE FUND BALANCE	=====	=====	=====	=====
<b>CTY LOCAL R 61331 TRIAL COURT SECURITY</b>				
Revenue				
652129 STATE REALIGNMENT	1,215,988	1,363,336	1,450,000	1,450,000
	<u>1,215,988</u>	<u>1,363,336</u>	<u>1,450,000</u>	<u>1,450,000</u>
CTY LOCAL R TRIAL COURT SECURITY REVENUE	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	697,129	811,344
	<u>1,117,273</u>	<u>1,220,381</u>	<u>2,160,206</u>	<u>2,233,331</u>
CTY LOCAL R TRIAL COURT SECURITY EXPENDITURES	=====	=====	=====	=====
CTY LOCAL R TRIAL COURT SECURITY REV - EXPENDITURES	98,715	142,955	(710,206)	(783,331)
	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE FUND  
FISCAL YEAR ENDING 06/30/2016

**6133 COUNTY LOCAL REVENUE FUND CONTINUED**

	ACTUAL 2012-13	ACTUAL 2013-14	PROPOSED BUDGET 2014-15	PROPOSED BUDGET 2015-16
<b>CTY LOCAL R 61332 LOCAL COMMUNITY CORRECTIONS</b>				
<b>CTY LOCAL R 61337 BEHAVIORAL HEALTH (NOW 61350)</b>				
Revenue				
652129 STATE REALIGNMENT	2,545,254	2,357,213	2,600,000	2,900,000
CTY LOCAL R LOCAL COMMUNITY CORRECTIONS REVENUE	2,545,254	2,357,213	2,600,000	2,900,000
722000 TRANS/TRAVEL/EDUC				
740300 EQUIPMENT				
750000 OPERATING TRANSFERS OUT	2,142,589	411,524	2,600,000	2,900,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	634,052	732,308
CTY LOCAL R LOCAL COMMUNITY CORRECTIONS EXPENDITURES	2,142,589	411,524	3,234,052	3,632,308
CTY LOCAL R LOCAL COMMUNITY CORRECTIONS REV - EXPENDITURES	402,665	1,945,689	(634,052)	(732,308)
<b>6133 COUNTY LOCAL REVENUE FUND</b>				
<b>61333 DA/PUBLIC DEFENDER</b>				
Revenue				
652129 INTERFUND REVENUE	67,782	106,249	70,000	103,000
CTY LOCAL R DA/PUBLIC DEFENDER REVENUE	67,782	106,249	70,000	103,000
Expense				
750100 OP TRANS OUT - GEN FD	-	-	79,100	85,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	120,900	277,311
CTY LOCAL R DA/PUBLIC DEFENDER EXPENDITURES	-	-	200,000	362,311
CTY LOCAL R DA/PUBLIC DEFENDER LIAB REV - EXPENDITURES	67,782	106,249	(130,000)	(259,311)

COUNTY OF MADERA  
SPECIAL REVENUE FUND  
FISCAL YEAR ENDING 06/30/2016  
**6133 COUNTY LOCAL REVENUE FUND CONTINUED**  
**61334 JUVENILE JUSTICE**

	ACTUAL 2012-13	ACTUAL 2013-14	PROPOSED BUDGET 2014-15	PROPOSED BUDGET 2015-16
Revenue				
652129 STATE REALIGNMENT	420,769	651,056	481,156	480,000
CTY LOCAL R JUVENILE JUSTICE REVENUE	420,769	651,056	481,156	480,000
Expense				
750100 OP TRANS OUT - GEN FD	-	350,197	481,156	532,497
780100 APPROPRIATION FOR CONTINGENCY			627,323	856,364
CTY LOCAL R JUVENILE JUSTICE EXPENDITURES	-	350,197	1,108,479	1,388,861
CTY LOCAL R JUVENILE JUSTICE REV - EXPENDITURES	420,769	300,859	(627,323)	(908,861)

6133 COUNTY LOCAL REVENUE FUND  
**61335 HEALTH AND HUMAN SERVICES (NOW 61340)**

	ACTUAL 2012-13	ACTUAL 2013-14	PROPOSED BUDGET 2014-15	PROPOSED BUDGET 2015-16
CTY LOCAL R 61335 HEALTH AND HUMAN SERVICES				
Revenue				
652129 STATE REALIGNMENT	5,655,314	-	6,200,000	7,000,000
CTY LOCAL R HEALTH AND HUMAN SERVICES REVENUE	5,655,314	-	6,200,000	7,000,000
Expense				
750100 OP TRANS OUT - GEN FD	7,367,615	7,367,615	6,211,974	7,000,539
780100 APPROPRIATION FOR CONTINGENCY	-	-	515,000	515,000
CTY LOCAL R HEALTH AND HUMAN SERVICES EXPENDITURES	7,367,615	7,367,615	6,726,974	7,515,539
CTY LOCAL R HEALTH AND HUMAN SERVICES REV - EXPENDITURES	(1,712,301)	(7,367,615)	(526,974)	(515,539)

**6133 COUNTY LOCAL REVENUE FUND CONTINUED**  
**61338 LOCAL LAW ENFORCEMENT SERVICES**

	ACTUAL 2012-13	ACTUAL 2013-14	PROPOSED BUDGET 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
CTY LOCAL R 61338 LOCAL LAW ENFORCEMENT SERVICES				
Revenue				
652129 STATE REALIGNMENT	-	-	-	-
652507 STATE TANF GRANT - PROBATION	583,886	765,943	550,000	700,000
654044 ST - SLESF - DA	41,852	49,638	46,861	50,000
654045 ST - SLESF - JAIL	41,852	49,638	50,000	50,000
654046 ST - SLESF - SHERIFF	315,365	300,956	250,000	350,000
654057 STATE RURAL CRIME PREVENTION TASK FORCE	154,622	174,599	170,000	170,000
654068 ST - SLESF JUV JUSTICE	406,332	456,717	500,000	490,000
654512 STATE CAL MMET GRANT	177,276	200,092	180,000	190,000
661501 BOOKING FEES - CITIES	116,713	131,395	120,000	120,000
673444 SHERIFF RURAL/SMALL COUNTIES	470,500	529,499	490,000	520,000
	<u>2,308,398</u>	<u>2,658,477</u>	<u>2,356,861</u>	<u>2,640,000</u>
CTY LOCAL R LOCAL LAW ENFORCEMENT SERVICES REVENUE	2,308,398	2,658,477	2,356,861	2,640,000
=====	=====	=====	=====	=====
Expense				
731303 CONTRIBUTION TO CITIES	200,000	200,580	200,000	200,000
750100 OP TRANS OUT - GEN FD	1,677,984	2,064,507	2,356,861	2,353,828
780100 APPROPRIATION FOR CONTINGENCY	-	-	1,530,000	2,623,179
	<u>1,877,984</u>	<u>2,265,087</u>	<u>4,086,861</u>	<u>5,177,007</u>
CTY LOCAL R LOCAL LAW ENFORCEMENT SERVICES EXPENDITURES	1,877,984	2,265,087	4,086,861	5,177,007
	<u>430,414</u>	<u>393,390</u>	<u>(1,730,000)</u>	<u>(2,537,007)</u>
CTY LOCAL R LOCAL LAW ENFORCEMENT SERVICES REV - EXPENDITURES	430,414	393,390	(1,730,000)	(2,537,007)
=====	=====	=====	=====	=====
6133 COUNTY LOCAL REVENUE FUND				
ENDING FUND BALANCE	-	-	-	-
=====	=====	=====	=====	=====

**6335 SUPPLEMENTAL LAW ENFORCEMENT SESRVICES FUND**

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

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
6335 SUPPLEMENTAL LAW ENFORCEMENT SESRVICES FUND				
Fund Balance				
491100 F/B UNRES UNDES	16,415	2,008	3	-
BEGINNING FUND BALANCE	16,415	2,008	3	-
	=====	=====	=====	=====
Revenue				
601000 TRUST REVENUE	-	-	-	-
640101 INTEREST ON CASH	(272)	2	-	-
654044 SLESF	-	-	-	-
SLESF REVENUE	(272)	2	-	-
	=====	=====	=====	=====
Expense				
701000 TRUST EXPENDITURES	-	-	-	-
750100 OP TRANS OUT - GEN FD		2,008	3	-
780100 APPROPRIATION FOR CONTINGENCY	14,135	-	-	-
EXPENDITURES	14,135	2,008	3	-
SLESF REV - EXPENDITURES	(14,407)	(2,006)	(3)	-
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	16,143	2,010	3	-
FINANCING USES	14,135	2,008	3	-
	=====	=====	=====	=====
6335 SUPPLI ENDING FUND BALANCE	2,008	2	-	-
	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**6455 SHERIFF RURAL/SMALL COUNTIES**

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

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
6455 SHERIFF RURAL/SMALL COUNTIES				
Fund Balance				
491100 F/B UNRES UNDES	195,680	2,965	198	-
BEGINNING FUND BALANCE	195,680	2,965	198	-
	=====	=====	=====	=====
Revenue				
661602 HEALTH RECORDING FEES			-	-
640101 INTEREST ON CASH	526	10	-	-
IVIL FEES GC 26731 REVENUE	526	10	-	-
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	193,241	-	198	-
770100 INTRAFUND TRANSFER	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
EXPENDITURES	193,241	-	198	-
FEES GC 26731 REV - EXPEND	(192,715)	10	(198)	-
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	196,206	2,975	198	-
FINANCING USES	193,241	-	198	-
	=====	=====	=====	=====
6455 SHERIFF ENDING FUND BALANCE	2,965	2,975	-	-
	=====	=====	=====	=====

**6721 WRAPAROUND PROGRAM FUND**

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

	ACTUAL 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
6721 WRAPAROUND PROGRAM FUND				
Fund Balance				
491100 F/B UNRES UNDES	-	-	-	276,490
BEGINNING FUND BALANCE	-	-	-	276,490
	=====	=====	=====	=====
Revenue				
655102 FOSTER CARE - FEDERAL	-	-	-	44,888
680200 OPERATING TRANSFERS IN	-	-	-	150,782
WRAPAROUND PROGRAM FUND REVENUE	-	-	-	195,670
	=====	=====	=====	=====
Expense				
721400 PROFESSIONAL & SPECIALIZED SERVICES	-	-	-	100,000
730104 FOSTER CARE - WRAP	-	-	-	221,378
780100 APPROPRIATIONS FOR CONTINGENCY	-	-	-	150,782
EXPENDITURES	-	-	-	472,160
WRAPAROUND PROGRAM REV - EXPEND	-	-	-	(276,490)
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	-	-	-	472,160
FINANCING USES	-	-	-	472,160
ENDING FUND BALANCE	-	-	-	-
	=====	=====	=====	=====

COUNTY OF MADERA  
SPECIAL REVENUE  
FISCAL YEAR ENDING 06/30/2016

**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 2015-16, \$50,000 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 2012-13	ACTUAL 2013-14	BOARD APPROVED 2014-15	PROPOSED BUDGET 2015-16
=====	=====	=====	=====	=====
6821 TAX COLLECTOR DELINQUENT TAX SALES				
Fund Balance				
491100 F/B UNRES UNDES	235,267	382,227	368,165	321,461
BEGINNING FUND BALANCE	<u>235,267</u>	<u>382,227</u>	<u>368,165</u>	<u>321,461</u>
	=====	=====	=====	=====
601000 TRUST REVENUE	-	-	-	-
601000 TRUST REVENUE	208,193	315,044	-	-
640101 INTEREST ON CASH	-	-	50	-
SLESF REVENUE	<u>208,193</u>	<u>315,044</u>	<u>50</u>	<u>-</u>
	=====	=====	=====	=====
Expense				
701000 TRUST EXPENDITURES	61,233	143,875	-	-
730600 INT NOTES/WARRANTS/TRANS	-	120	-	-
750100 OP TRANS OUT - GEN FD	-	202,526	63,167	50,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	271,461
EXPENDITURES	<u>61,233</u>	<u>346,521</u>	<u>63,167</u>	<u>321,461</u>
SLESF REV - EXPENDITURES	<u>146,960</u>	<u>(31,477)</u>	<u>(63,117)</u>	<u>(321,461)</u>
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	443,460	697,271	368,215	321,461
FINANCING USES	61,233	346,521	63,167	321,461
	=====	=====	=====	=====
6821 TAX CC ENDING FUND BALANCE	<u>382,227</u>	<u>350,750</u>	<u>305,048</u>	<u>-</u>
	=====	=====	=====	=====