

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2015-16**

Unit Title:

**APPROPRIATIONS FOR CONTINGENCIES
(09900)**

Function:

General

Activity:

Legislative & Administrative

Fund:

General

EXPENDITURE CLASSIFICATION

APPROPRIATIONS

<u>EXPENDITURE CLASSIFICATION</u>	<u>BUDGET 2011-12</u>	<u>BUDGET 2012-13</u>	<u>BUDGET 2013-14</u>	<u>BUDGET 2014-15</u>	<u>RECOMMENDED 2015-16</u>
780100 Appropriations for Contingencies - General	2,046,793	2,624,416	2,624,416	2,424,416	2,424,416
Reserve for Information Technology System/Asset Replacement	0	0	850,908	0	0
Reserve for Future Budgetary Issues	0	0	0	0	4,063,654

APPROPRIATIONS FOR CONTINGENCIES

COMMENTS

780100 Appropriations for Contingencies - General

The Appropriations for Contingency budget contains funds which are appropriated to meet unforeseen or emergency expenditure requirements, mid-year program initiations, State/Federal matching fund requirements, changes or expansions, employee annual vacation/sick leave payouts, and serves as a centralized pool of money that reduces the necessity for budgeting maximum amounts in departmental line-item accounts for the 2015-16 Fiscal Year.

The 2015-16 Appropriations for Contingencies is recommended at \$2,424,416, which is unchanged from the previous year. A portion of this funding is anticipated to be required for the following purposes: to cover costs related to two multi-defendant special circumstance cases pending trial, for which appropriations within the Public Defender Budget may not be sufficient; impacts resulting from the implementation of the State Budget and associated trailer bills; annual leave payouts; and changes to the projected fund balance.

Reserve for Future Budgetary Issues

The preliminary General Fund Balance for the period ending June 30, 2015, as projected by the Auditor's Office in cooperation with the Administrative Office, is estimated at \$7.7 million. The Auditor's timely completion of the County's 2013-14 Financial Statements has allowed for a more accurate beginning balance at June 30, 2014 than was possible in the last several years. Since there is no longer a delineation between previous years residual fund balance and fund balance, it is recommended that \$4,063,654 of the estimated fund balance be put in a reserve for future budgetary issues.