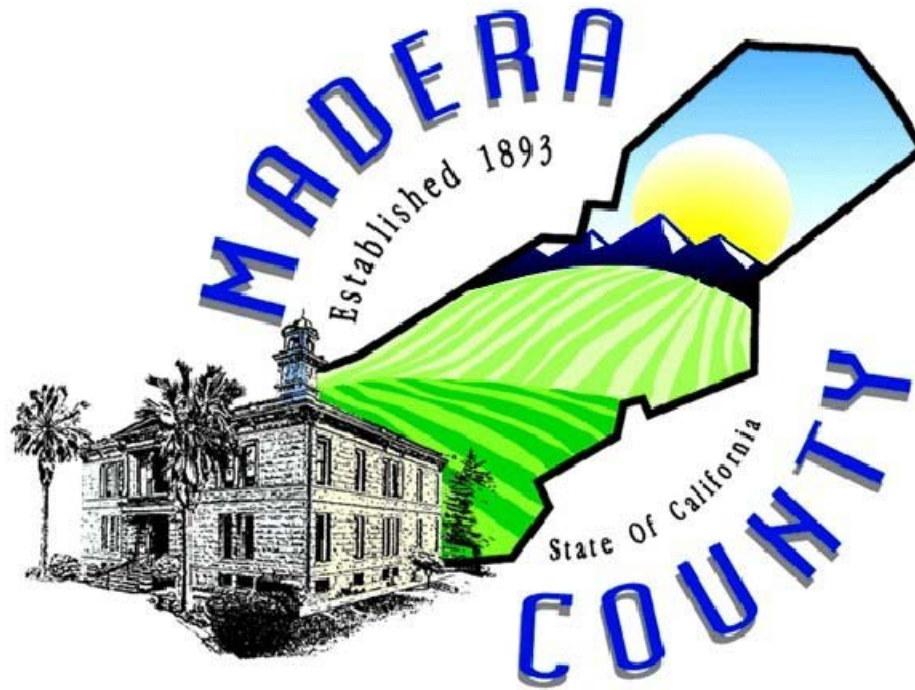


PROPOSED SPECIAL REVENUE BUDGETS

for the

FISCAL YEAR ENDING JUNE 30, 2015



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. For fiscal year 2014-15, it is recommended to appropriate \$250,000 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. The balance of \$969 is available to appropriate for capital projects.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
TOBACCO LITIGATION SETTLEMENT				
Fund Balance				
491100 F/B UNRES UNDES	304,645	306,908	307,261	250,819
LITIGATION SETTLEMENT BEGINNING FUND BALANCE	<u>304,645</u>	<u>306,908</u>	<u>307,261</u>	<u>250,819</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	2,264	1,160	350	150
LITIGATION SETTLEMENT REVENUE	<u>2,264</u>	<u>1,160</u>	<u>350</u>	<u>150</u>
	=====	=====	=====	=====
Expense				
750100 OPERATING TRANSFERS OUT	-	-	-	250,000
780100 APPROPRIATION FOR CONTINGENCY			307,611	969
LITIGATION SETTLEMENT EXPENDITURES	<u>-</u>	<u>-</u>	<u>307,611</u>	<u>250,969</u>
LITIGATION SETTLEMENT REV - EXPEND	<u>2,264</u>	<u>1,160</u>	<u>(307,261)</u>	<u>(250,819)</u>
	=====	=====	=====	=====
LITIGATION SETTLEMENT AVAILABLE FINANCING SOURCES	306,909	308,068	307,611	250,969
LITIGATION SETTLEMENT FINANCING USES	-	-	307,611	250,969
LITIGATION SETTLEMENT ENDING FUND BALANCE	<u>306,909</u>	<u>308,068</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. It is recommended to close out this fund.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
TOBACCO SECURITIZATION PROCEEDS				
Fund Balance				
491100 F/B UNRES UNDES	1,669,643	1,670,248	570,730	-
SECURITIZATION PROCEEDS BEGINNING FUND BALANCE	<u>1,669,643</u>	<u>1,670,248</u>	<u>570,730</u>	<u>-</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	-	-	-	-
640110 INVESTMENT INTEREST	605	482	425	-
SECURITIZATION PROCEEDS REVENUE	<u>605</u>	<u>482</u>	<u>425</u>	<u>-</u>
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	571,155	-
SECURITIZATION PROCEEDS EXPENDITURES	<u>-</u>	<u>-</u>	<u>571,155</u>	<u>-</u>
SECURITIZATION PROCEEDS REV - EXPEND	<u>605</u>	<u>482</u>	<u>(570,730)</u>	<u>-</u>
	=====	=====	=====	=====
SECURITIZATION PROCEEDS AVAILABLE FINANCING SOURCES	1,670,248	1,670,730	571,155	-
SECURITIZATION PROCEEDS FINANCING USES	-	-	571,155	-
SECURITIZATION PROCEEDS ENDING FUND BALANCE	<u>1,670,248</u>	<u>1,670,730</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 current jail expansion project. For fiscal year 2014-15, \$11,022 is available to appropriate for the ongoing jail expansion project.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
CAPITAL PROJECT - JAIL				
Fund Balance				
481100 F/B UNRES DES CAP OUTLAY	9,366	10,884	10,883	10,972
JAIL BEGINNING FUND BALANCE	9,366	10,884	10,883	10,972
	=====	=====	=====	=====
Revenue				
610300 PRIOR SECURED PROP TAX	1,448	20	-	-
610400 PRIOR UNSECURED PROP TAX	-	-	-	-
610700 PRIOR SUPPLEMENTAL PROP TAX	-	-	-	-
640101 INTEREST ON CASH	70	44	35	50
640103 INTEREST ON PROPERTY TAX COLL	-	-	-	-
CAPITAL PROJECT - JAIL REVENUE	1,518	64	35	50
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	10,918	11,022
CAPITAL PROJECT - JAIL EXPENDITURES	-	-	10,918	11,022
- JAIL REV - EXPEND	1,518	64	(10,883)	(10,972)
	=====	=====	=====	=====
- JAIL AVAILABLE FINANCING SOURCES	10,884	10,948	10,918	11,022
- JAIL FINANCING USES	-	-	10,918	11,022
- JAIL ENDING FUND BALANCE	10,884	10,948	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
INTERNAL SERVICE FUND
FISCAL YEAR ENDING 06/30/2015

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 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
SELF-INSURANCE INTERNAL SERVICE FUND				
Fund Balance				
431201 RETAINED EARNINGS	664,307	885,668	1,369,402	833,000
431202 RETAINED EARNINGS	7,683,916	7,683,916	6,697,872	6,698,000
431203 RETAINED EARNINGS	891,669	891,669	765,785	707,133
431204 RETAINED EARNINGS	267,130	267,130	297,640	285,395
	<u>9,507,023</u>	<u>9,507,022</u>	<u>9,130,699</u>	<u>8,523,528</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====
Expense				
720300 COMMUNICATION SVCS	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====
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	6,141	2,136	2,556	2,500
662800 INTERFUND REVENUE	1,329,186	1,110,896	750,000	1,100,000
673903 MISC REIMBURSEMENT & REFUNDS	792,296	668,107	16,105	150,000
	<u>2,127,623</u>	<u>1,781,139</u>	<u>768,661</u>	<u>1,252,500</u>
	=====	=====	=====	=====

COUNTY OF MADERA
INTERNAL SERVICE FUND
FISCAL YEAR ENDING 06/30/2015

0107 SELF-INSURANCE INTERNAL SERVICE FUND CONTINUED

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
720604 LIABILITY INS	750,991	676,794	587,943	831,039
720702 WITNESS FEES			-	-
721400 PROF & SPEC SVC	80,046	54,245	600,000	750,000
721410 CT REPORTER/TRANSCRIPT	910	-	-	-
721433 OUTSIDE ATTY'S/OTHER EXPERTS	592,495	89,002	-	-
721434 CAPITAL/HOMICIDE CASES	-	-	-	-
721601 RENT/LSE CO VEHICLE	-	-	-	-
721900 SPECIAL DEPT EXP	181	189	-	-
722000 TRANS/TRAVEL/EDUC	64	-	-	-
722005 REIMB EMPLOYEE CARS	-	-	-	-
730700 JUDGMENTS & DAMAGES	481,575	447,113	78,193	400,000
750100 OP TRANS OUT - GEN FD	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	409,959	104,461
SELF-INSURANCE GENERAL LIABILITY EXPENSES	1,906,262	1,267,343	1,676,095	2,085,500
SELF-INSURANCE GENERAL LIABILITY REV - EXPENSES	221,361	513,796	(907,434)	(833,000)
SELF-INSURANCE WORKERS COMP LIAB				
Revenue				
640101 INTEREST ON CASH	52,853	24,006	14,746	15,000
662800 INTERFUND REVENUE	1,588,330	1,713,816	2,450,000	2,100,000
673903 MISC REIMBURSEMENT & REFUNDS	960,747	805,338	926,321	800,000
SELF-INSURANCE WORKERS COMP LIAB REVENUE	2,601,930	2,543,160	3,391,067	2,915,000

COUNTY OF MADERA
INTERNAL SERVICE FUND
FISCAL YEAR ENDING 06/30/2015

0107 SELF-INSURANCE INTERNAL SERVICE FUND CONTINUED

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
Expense				
720603 WKRS COMP INS	511,653	559,816	662,323	1,001,745
721000 MED/DENT/LAB SPLY	-	-	1,500	1,500
721400 PROF & SPEC SVC	80,541	132,156	310,000	325,000
721403 AUDIT/ACCTG SVCS	220,148	179,239	-	-
730700 JUDGMENTS & DAMAGES	1,723,931	2,427,799	2,700,000	2,398,255
750100 OP TRANS OUT - GEN FD	125,000	125,000	125,000	125,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	5,962,049	5,761,500
SELF-INSUR# WORKERS COMP LIAB EXPENDITURES	2,661,273	3,424,010	9,760,872	9,613,000
SELF-INSUR# NS WORKERS COMP LIAB REV - EXPEND	(59,343)	(880,850)	(6,369,805)	(6,698,000)
=====	=====	=====	=====	=====
SELF-INSUR# DENTAL LIABILITY				
Revenue				
640101 INTEREST ON CASH	5,678	2,786	4,800	2,000
662729 EMPLE/RETIREE INS PREMIUMS	32,282	25,011	30,000	30,000
662800 INTERFUND REVENUE	778,456	653,805	785,000	785,000
SELF-INSUR# DENTAL LIABILITY REVENUE	816,416	681,602	819,800	817,000
=====	=====	=====	=====	=====
Expense				
720601 GENERAL INSURANCE	201,241	214,996	275,000	275,000
721400 PROF & SPEC SVC	687,835	660,228	800,000	800,000
730700 JUDGMENTS & DAMAGES	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	510,585	449,133
SELF-INSUR# DENTAL LIABILITY EXPENDITURES	889,076	875,224	1,585,585	1,524,133
SELF-INSUR# DENTAL LIABILITY REV - EXPEND	(72,661)	(193,622)	(765,785)	(707,133)
=====	=====	=====	=====	=====

COUNTY OF MADERA
INTERNAL SERVICE FUND
FISCAL YEAR ENDING 06/30/2015

0107 SELF-INSURANCE INTERNAL SERVICE FUND CONTINUED

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
SELF-INSURANCE VISION LIABILITY				
Revenue				
640101 INTEREST ON CASH	1,947	835	1,400	1,400
662729 EMPLE/RETIREE INS PREMIUMS	7,770	5,567	6,000	6,000
662800 INTERFUND REVENUE	133,287	110,901	135,000	135,000
SELF-INSURANCE VISION LIABILITY REVENUE	143,004	117,303	142,400	142,400
=====	=====	=====	=====	=====
Expense				
721400 PROF & SPEC SVC	128,892	125,602	160,000	160,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	280,040	267,795
SELF-INSURANCE VISION LIABILITY EXPENDITURES	128,892	125,602	440,040	427,795
=====	=====	=====	=====	=====
SELF-INSURANCE VISION LIABILITY REV - EXPEND	14,112	(8,299)	(297,640)	(285,395)
=====	=====	=====	=====	=====
SELF-INSURANCE INTERNAL SVC FD AVAILABLE FINANCING SOURCES	5,688,972	5,123,204	14,252,627	13,650,428
SELF-INSURANCE INTERNAL SVC FD FINANCING USES	5,585,503	5,692,179	13,462,592	13,650,428
Fund Balance				
431201 RETAINED EARNINGS	664,307	676,403	-	-
431202 RETAINED EARNINGS	7,683,916	7,780,527	-	-
431203 RETAINED EARNINGS	891,669	903,240	-	-
431204 RETAINED EARNINGS	267,130	269,979	-	-
CAPITAL INTERNAL SVC FD ENDING RETAINED EARNINGS	9,507,023	9,630,149	-	-
=====	=====	=====	=====	=====

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 2014-15, the entire available fund balance of \$3,049,341 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
0109 FAIRMEAD OLD LANDFILL SITE CLOSURE				
Fund Balance				
491100 F/B UNRES UNDES	2,994,375	3,016,627	3,020,095	3,037,341
OLD LF SITE CLOSURE BEGINNING FUND BALANCE	2,994,375	3,016,627	3,020,095	3,037,341
	=====	=====	=====	=====
OLD LF SITE CLOSURE				
Revenue				
640101 INTEREST ON CASH	22,252	8,046	12,728	12,000
AD OLD LF SITE CLOSURE REVENUE	22,252	8,046	12,728	12,000
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	3,032,823	3,049,341
OLD LF SITE CLOSURE EXPENSES	-	-	3,032,823	3,049,341
OLD LF SITE CLOSURE REV - EXPENSE	22,252	8,046	(3,020,095)	(3,037,341)
	=====	=====	=====	=====
OLD LF SITE CLOSURE AVAILABLE FINANCING SOURCES	3,016,627	3,024,673	3,032,823	3,049,341
OLD LF SITE CLOSURE FINANCING USES	-	-	3,032,823	3,049,341
	=====	=====	=====	=====
OLD LF SITE CLOSURE ENDING FUND BALANCE	3,016,627	3,024,673	-	-
	=====	=====	=====	=====

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 2014-15, the entire available fund balance of \$3,258,468 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
FAIRMEAD NEW LANDFILL SITE CLOSURE				
Fund Balance				
491100 F/B UNRES UNDES	3,211,403	3,234,859	3,228,048	3,246,468
NEW LF SITE CLOSURE BEGINNING FUND BALANCE	3,211,403	3,234,859	3,228,048	3,246,468
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	23,863	12,191	12,953	12,000
NEW LF SITE CLOSURE REVENUE	23,863	12,191	12,953	12,000
	=====	=====	=====	=====
Expense				
740200 BLDGS & IMPROVE	407	10,523		
780100 APPROPRIATION FOR CONTINGENCY	-	-	3,241,001	3,258,468
NEW LF SITE CLOSURE EXPENSES	407	10,523	3,241,001	3,258,468
NEW LF SITE CLOSURE REV - EXPENSE	23,455	1,668	(3,228,048)	(3,246,468)
	=====	=====	=====	=====
NEW LF SITE CLOSURE AVAILABLE FINANCING SOURCES	3,235,266	3,247,050	3,241,001	3,258,468
NEW LF SITE CLOSURE FINANCING USES	407	10,523	3,241,001	3,258,468
	=====	=====	=====	=====
NEW LF SITE CLOSURE ENDING FUND BALANCE	3,234,859	3,236,527	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
 ENTERPRISE FUND
 FISCAL YEAR ENDING 06/30/2015

0114 LOCAL ENFORCEMENT AGENCY

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

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
LOCAL ENFORCEMENT AGENCY				
Fund Balance				
491100 F/B UNRES UNDES	40,687	36,950	3,694	-
LOCAL ENFORCEMENT AGENCY BEGINNING FUND BALANCE	40,687	36,950	3,694	-
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	429	97	100	-
662101 LANDFILL SURCHARGES	45,833	16,667	-	-
LOCAL ENFORCEMENT AGENCY REVENUE	46,263	16,764	100	-
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	50,000	50,000	3,794	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
LOCAL ENFORCEMENT AGENCY EXPENDITURE	50,000	50,000	3,794	-
LOCAL ENFORCEMENT AGENCY REV - EXPENDITURE	(3,737)	(33,236)	(3,694)	-
	=====	=====	=====	=====
LOCAL ENFORCEMENT AGENCY AVAILABLE FINANCING SOURCES	86,950	53,714	3,794	-
LOCAL ENFORCEMENT AGENCY FINANCING USES	50,000	50,000	3,794	-
	=====	=====	=====	=====
AGENCY ENDING FUND BALANCE	36,950	3,714	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 2014-15, \$522,871 is available and is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====				
FIRE MITIGATION FUND ADMINISTRATION				
Fund Balance				
461100 F/B RES ENCUMBRANCES	-	-	-	-
491100 F/B UNRES UNDES	3,725	516,819	518,595	521,021
MITIGATION FUND ADMIN FUND BALANCE	3,725	516,819	518,595	521,021
=====				
MITIGATION FUND				
Revenue				
640101 INTEREST ON CASH	28	3,138	1,850	1,850
662760 FIRE MITIGATION FEE	-	-	-	-
673903 MISC REIMBURSEMENT & REFUNDS	-	-	-	-
680500 LOAN REPAID	513,066	-	-	-
MITIGATION FUND	513,094	3,138	1,850	1,850
=====				
Expense				
721300 OFFICE EXPENSE	-	-	-	-
740200 BLDGS & IMPROVE	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	520,445	522,871
MITIGATION EXPENDITURES	-	-	520,445	522,871
MITIGATION - REV - EXPENDITURES	513,094	3,138	(518,595)	(521,021)
=====				
MITIGATION FEES AVAILABLE FINANCING SOURCES	516,819	519,957	520,445	522,871
MITIGATION FEES FINANCING USES	-	-	520,445	522,871
FIRE				
MITIGATION FEES ENDING FUND BALANCE	516,819	519,957	-	-
=====				

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

0116 COUNTY-WIDE ROAD IMPACT FEES

The County collects a road impact fee from builders and developers. For 2014-15, \$1,000 is appropriated for refunds; the remaining available fund balance of \$4,159,578 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
CO-WIDE RC IMPACT FEE FD ADM				
Fund Balance				
461100 F/B RES ENCUMBRANCES	-	-		
491100 F/B UNRES UNDES	3,404,554	3,640,646	3,753,749	4,003,078
ROAD IMPACT BEGINNING FUND BALANCE	3,404,554	3,640,646	3,753,749	4,003,078
=====	=====	=====	=====	=====
ROAD IMPACT FEE				
Revenue				
640101 INTEREST ON CASH	26,485	14,122	14,207	12,500
661705 ROAD IMPACT FEES	209,606	108,780	125,000	145,000
ROAD IMPACT FEE REVENUE	236,091	122,902	139,207	157,500
=====	=====	=====	=====	=====
Expense				
721206 REFUND/OVERCHARGES	-	-	1,000	1,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	3,891,956	4,159,578
ROAD IMPACT FEE EXPENDITURES	-	-	3,892,956	4,160,578
ROAD IMPACT FEE REV - EXPEND	236,091	122,902	(3,753,749)	(4,003,078)
=====	=====	=====	=====	=====
IMPACT AVAILABLE FINANCING SOURCES	3,640,646	3,763,548	3,892,956	4,160,578
IMPACT FINANCING USES	-	-	3,892,956	4,160,578
IMPACT ENDING FUND BALANCE	3,640,646	3,763,548	-	-
=====	=====	=====	=====	=====

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 2014-15, the entire available fund balance of \$31,075 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
ST 41 FINNA PROGRAM FUND ADMIN				
Fund Balance				
491100 F/B UNRES UNDES	30,565	30,792	30,828	30,975
FINANCE PROGRAM BEGINNING FUND BALANCE	<u>30,565</u>	<u>30,792</u>	<u>30,828</u>	<u>30,975</u>
	=====	=====	=====	=====
FINANCE PROGRAM				
Revenue				
640101 INTEREST ON CASH	227	116	129	100
41 FINANCE PROGRAM REVENUE	<u>227</u>	<u>116</u>	<u>129</u>	<u>100</u>
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	30,957	31,075
41 FINANCE PROGRAM EXPENDITURES	<u>-</u>	<u>-</u>	<u>30,957</u>	<u>31,075</u>
41 FINANCE PROGRAM REV - EXPEND	<u>227</u>	<u>116</u>	<u>(30,828)</u>	<u>(30,975)</u>
	=====	=====	=====	=====
FINANCE PROGRAM AVAILABLE FINANCING SOURCES	30,792	30,908	30,957	31,075
FINANCE PROGRAM FINANCING USES	-	-	30,957	31,075
	<u>30,792</u>	<u>30,908</u>	<u>-</u>	<u>-</u>
ST RTE 41 FINANCE PROGRAM ENDING FUND BALANCE	<u>30,792</u>	<u>30,908</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 \$150,000 is an estimate of annual maintenance costs in District #5.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
DIST #5 ROA FUND ADMIN				
Fund Balance				
491100 F/B UNRES UNDES	143,677	244,919	388,954	152,769
BEGINNING FUND BALANCE	<u>143,677</u>	<u>244,919</u>	<u>388,954</u>	<u>152,769</u>
=====	=====	=====	=====	=====
ROADS				
Revenue				
610100 CUR SEC PROP TAX	129,588	127,234	124,500	126,000
610200 CUR UNSECURED PROP TAX	4,836	4,943	4,800	4,800
610300 PRIOR SECURED PROP TAX	1,401	11,856	-	-
610400 PRIOR UNSECURED PROP TAX	594	347	-	-
610600 CUR SUPPLEMENTAL PROP TAX	776	390	-	-
610700 PRIOR SUPPLEMENTAL PROP TAX	249	37	-	-
610904 TIMBER YIELD TAX	-	-	-	-
640101 INTEREST ON CASH	1,391	2,087	500	500
640103 INTEREST ON PROPERTY TAX COLL	22	(10)	100	100
652900 ST - H/O PROP TAX RLF	1,616	1,554	1,600	1,600
673000 MISCELLANEOUS	-	-	-	-
ROADS REVENUE	<u>140,473</u>	<u>148,438</u>	<u>131,500</u>	<u>133,000</u>
=====	=====	=====	=====	=====
Expense				
720906 MTCE - ROADS	32,500	150,000	200,000	150,000
721427 PROP TAX ADMIN FEE	4,214	12,364	4,214	4,214
731401 INTERFUND EXPEND - COST PLAN	2,517	-	2,517	2,517
780100 APPROPRIATION FOR CONTINGENCY	-	-	313,723	129,038
ROADS EXPENDITURES	<u>39,231</u>	<u>162,364</u>	<u>520,454</u>	<u>285,769</u>
ROADS REV - EXPEND	<u>101,242</u>	<u>(13,926)</u>	<u>(388,954)</u>	<u>(152,769)</u>
=====	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	284,150	393,357	520,454	285,769
FINANCING USES	39,231	162,364	520,454	285,769
ENDING FUND BALANCE	<u>244,919</u>	<u>230,993</u>	<u>-</u>	<u>-</u>
=====	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

0121 STATE ROUTE 41 IMPACT FEE

The County collects State Route 41 road impact fees from builders and developers. For fiscal year 2014-15, \$6,653,053 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
ST RTE 41 IMPACT FEE FD ADMIN				
Fund Balance				
491100 F/B UNRES UNDES	669,018	675,015	676,810	6,561,053
IMPACT FEE BEGINNING FUND BALANCE	<u>669,018</u>	<u>675,015</u>	<u>676,810</u>	<u>6,561,053</u>
Revenue				
640101 INTEREST ON CASH	4,977	2,553	3,000	2,000
661705 ROAD IMPACT FEES	1,020	(27,901)	-	-
41 IMPACT FEE REVENUE	<u>5,997</u>	<u>(25,348)</u>	<u>3,000</u>	<u>2,000</u>
Expense				
721206 REFUND/OVERCHARGES	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	679,810	6,563,053
41 IMPACT FEE EXPENDITURES	<u>-</u>	<u>-</u>	<u>679,810</u>	<u>6,563,053</u>
41 IMPACT FEE REV - EXPEND	<u>5,997</u>	<u>(25,348)</u>	<u>(676,810)</u>	<u>(6,561,053)</u>
IMPACT FEE AVAILABLE FINANCING SOURCES	675,015	649,667	679,810	6,563,053
IMPACT FEE FINANCING USES	-	-	679,810	6,563,053
IMPACT FEE ENDING FUND BALANCE	<u>675,015</u>	<u>649,667</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 2014-15, a total of \$16,074 is appropriated for special contingencies. Private contributions will be appropriated when received.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
OPERATION OPERATION LOST & FOUND				
Fund Balance				
491100 F/B UNRES UNDES	18,977	22,791	21,521	18,994
LOST & FOUND BEGINNING FUND BALANCE	18,977	22,791	21,521	18,994
	=====	=====	=====	=====
LOST & FOUND TRUST				
Revenue				
640101 INTEREST ON CASH	156	94	80	80
673308 PRIVATE CONTRIBUTIONS	3,658	4,135	-	-
LOST & FOUND TRUST REVENUE	3,814	4,229	80	80
	=====	=====	=====	=====
Expense				
721900 SPECIAL DEPT EXP	-	8,463	3,000	3,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	18,601	16,074
LOST & FOUND TRUST EXPENDITURES	-	8,463	21,601	19,074
LOST & FOUND TRUST REV - EXPEND	3,814	(4,234)	(21,521)	(18,994)
	=====	=====	=====	=====
LOST & FOUND TRUST AVAILABLE FINANCING SOURCES	22,791	27,020	21,601	19,074
LOST & FOUND TRUST FINANCING USES	-	8,463	21,601	19,074
	=====	=====	=====	=====
OPERATION LOST & FOUND TRUST ENDING FUND BALANCE	22,791	18,557	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

0126 FIRE DEPARTMENT TRAINING

This fund is the depository of tuition payments received by Fire Prevention for training classes. When sufficient funds are available, the department may appropriate funds for its use. For fiscal year 2014-15, the available fund balance of \$36,801 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
FIRE DEPT TRAINING				
Fund Balance				
491100 F/B UNRES UNDES	40,083	40,001	36,801	36,801
TRAINING BEGINNING FUND BALANCE	<u>40,083</u>	<u>40,001</u>	<u>36,801</u>	<u>36,801</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	(82)	-	-	-
662723 SERVICES TO OTHER AGENCIES	-	-	-	-
TRAINING REVENUE	<u>(82)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT- GEN FD		3,200		
780100 APPROPRIATION FOR CONTINGENCY	-	-	36,801	36,801
TRAINING EXPENDITURES	<u>-</u>	<u>3,200</u>	<u>36,801</u>	<u>36,801</u>
TRAINING REV - EXPEND	<u>(82)</u>	<u>(3,200)</u>	<u>(36,801)</u>	<u>(36,801)</u>
	=====	=====	=====	=====
TRAINING AVAILABLE FINANCING SOURCES	40,001	40,001	36,801	36,801
TRAINING FINANCING USES	-	3,200	36,801	36,801
TRAINING ENDING FUND BALANCE	<u>40,001</u>	<u>36,801</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 \$598,243 is appropriated for Professional & Specialized Services in order to obligate funds to carry out projects initiated by the Board on August 16, 2011.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
FOREST RESERVE TITLE III				
Fund Balance				
491100 F/B UNRES UNDES	488,165	529,680	570,589	596,143
TITLE III BEGINNING FUND BALANCE	<u>488,165</u>	<u>529,680</u>	<u>570,589</u>	<u>596,143</u>
	=====	=====	=====	=====
FOREST RE SERVE TITLE III				
Revenue				
640101 INTEREST ON CASH	3,853	2,129	2,100	2,100
655500 FED - FOREST RES REV	46,685	41,809	-	-
RESERVE TITLE III REVENUE	<u>50,537</u>	<u>43,938</u>	<u>2,100</u>	<u>2,100</u>
	=====	=====	=====	=====
Expense				
721400 PROF & SPEC SVC	8,736	1,260	572,689	598,243
721468 P&S-OTHER UNIDENTIFIED SVCS	287	-	-	-
750100 OP TRANS OUT - GEN FD	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
RESERVE TITLE III EXPENDITURES	<u>9,023</u>	<u>1,260</u>	<u>572,689</u>	<u>598,243</u>
RESERVE TITLE III REV - EXPEND	<u>41,515</u>	<u>42,678</u>	<u>(570,589)</u>	<u>(596,143)</u>
	=====	=====	=====	=====
SERVE TITLE III AVAILABLE FINANCING SOURCES	538,702	573,618	572,689	598,243
SERVE TITLE III FINANCING USES	<u>9,023</u>	<u>1,260</u>	<u>572,689</u>	<u>598,243</u>
	=====	=====	=====	=====
FOREST RE SERVE TITLE III ENDING FUND BALANCE	<u>529,680</u>	<u>572,358</u>	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

0139 STRONG MOTION INSTRUMENTATION FEES 5%

This fund receives revenues from building permits. Its entire available balance of \$3,444 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
FUND BALANCE				
491100 F/B UNRES UNDES	2,029	2,391	2,608	3,236
STRONG MOTION INSTMTN FEES 5%	2,029	2,391	2,608	3,236
STRONG MOTION INST FEES 5%				
Revenue				
640101 INTEREST ON CASH	17	10	8	8
660807 STRONG MOTION INST FEES 95%	345	215	80	200
MOTION INST FEES 5% REVENUE	362	225	88	208
Expense				
721206 REFUND/OVERCHARGES	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	2,696	3,444
MOTION INST FEES 5% EXPENDITURES	-	-	2,696	3,444
STRONG MOTION INSTMTN FEES 5% REV - EXPEND	362	225	(2,608)	(3,236)
MOTION INSTMTN FEES 5% AVAILABLE FINANCING SOURCES	2,391	2,616	2,696	3,444
MOTION INSTMTN FEES 5% FINANCING USES	-	-	2,696	3,444
MOTION INSTMTN FEES 5% ENDING FUND BALANCE	2,391	2,616	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 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. The entire available fund balance of \$158 is appropriated for an Operating Transfer Out to close out this fund.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
TOBACCO SECURITIZATION POOL				
Fund Balance				
491100 F/B UNRES UNDES	147,948	149,047	149,218	158
POOL BEGINNING FUND BALANCE	<u>147,948</u>	<u>149,047</u>	<u>149,218</u>	<u>158</u>
	=====	=====	=====	=====
TOBACCO SECURITIZATION POOL				
Revenue				
640101 INTEREST ON CASH	1,099	563	621	-
SECURITIZATION POOL REVENUE	<u>1,099</u>	<u>563</u>	<u>621</u>	<u>-</u>
	=====	=====	=====	=====
Expense				
750100 OPERATING TRANSFERS OUT	-	-	-	158
780100 APPROPRIATION FOR CONTINGENCY	-	-	149,839	-
SECURITIZATION POOL EXPENDITURES	<u>-</u>	<u>-</u>	<u>149,839</u>	<u>-</u>
SECURITIZATION POOL REV - EXPEND	<u>1,099</u>	<u>563</u>	<u>(149,218)</u>	<u>-</u>
	=====	=====	=====	=====
POOL AVAILABLE FINANCING SOURCES	149,047	149,610	149,839	158
POOL FINANCING USES	-	-	149,839	-
	<u>149,047</u>	<u>149,610</u>	<u>-</u>	<u>158</u>
	=====	=====	=====	=====
TOBACCO SECURITIZATION POOL ENDING FUND BALANCE	149,047	149,610	-	158

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 the 2014-15 budget, \$655,181 is available and appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
TOBACCO SECURITIZATION FINANCING PHASE II BEGINNING FUND BALANCE				
FUND BALANCE				
491100 F/B UNRES UNDES	370,639	51,592	51,626	648,881
PHASE II NON-POOL BEGINNING FUND BALANCE	<u>370,639</u>	<u>51,592</u>	<u>51,626</u>	<u>648,881</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	-	-	-	-
640110 INVESTMENT INTEREST	79	34	65	6,300
PHASE II NON-POOL REVENUE	<u>79</u>	<u>34</u>	<u>65</u>	<u>6,300</u>
	=====	=====	=====	=====
Expense				
721403 AUDIT/ACCTG SVCS	-	-	-	-
750121 OP TRANS OUT - CAP PROJECT	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY			51,691	655,181
790500 CASH FLOW LOAN	319,125			
PHASE II NON-POOL EXPENDITURES	<u>319,125</u>	<u>-</u>	<u>51,691</u>	<u>655,181</u>
PHASE II NON-POOL REV - EXPEND	<u>(319,047)</u>	<u>34</u>	<u>(51,626)</u>	<u>(648,881)</u>
	=====	=====	=====	=====
PHASE II AVAILABLE FINANCING SOURCES	370,717	51,626	51,691	655,181
PHASE II FINANCING USES	319,125	-	51,691	655,181
	<u>370,717</u>	<u>51,626</u>	<u>51,691</u>	<u>655,181</u>
	=====	=====	=====	=====
PHASE II ENDING FUND BALANCE	51,592	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 held outside the County Treasury in Fund 1035. In fiscal year 2013-14, the Board of Supervisors approved the following uses of this fund: \$77,284.66 for the Paleontology Museum project, \$175,000 for MD-95 well construction, \$1,362,844 to partially fund the Government Center - Third Floor Tenant Improvements, and \$394,753 for a cash flow loan for the Chevron Energy Solutions capital project. In addition, \$578,105.88 was transferred to Fund 1035 to reflect the use of the 2006 Tobacco Settlement Proceeds.

Also during the 2013-14 fiscal year, the fund received the following repayments of cash flow loans made to capital projects from Fund 1035: \$500,000 from MD-43 well construction, \$326,000 from the Parkwood Park project, and \$421,030 from Ahwahnee Park project. The Fund also received repayment of a cash flow loan made from Fund 1036 in the amount of \$69,125 from Development Impact Fees-Fire related to the North Fork Fire Station project.

Of the available fund balance of \$399,842, \$250,000 is appropriated for Operating Transfers Out as the commitment of a cash match for the County's OHV Park acquisition grant application; the remaining balance of \$149,842 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
TOBACCO FINANCING PHASE II POOL FUND				
Fund Balance				
491100 F/B UNRES UNDES	435,097	764,838	1,732,097	396,042
TOBACCO FINANCING PHASE II POOL FUND BEGINNING FUND BALANCE	435,097	764,838	1,732,097	396,042
Revenue				
640101 INTEREST ON CASH	1,635	46,103	11,100	3,800
680500 LOAN REPAID	578,106	925,704		
TOBACCO FINANCING PHASE II POOL FUND REVENUE	579,741	971,807	11,100	3,800
Expense				
750100 OP TRANS OUT-GEN FD		1,100,000		250,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	1,743,197	149,842
790500 CASH FLOW LOAN	250,000	-		
TOBACCO FINANCING PHASE II POOL FUND EXPENDITURES	250,000	1,100,000	1,743,197	399,842
TOBACCO FINANCING PHASE II POOL FUND REV - EXPEND	329,741	(128,193)	(1,732,097)	(396,042)
PHASE II POOL FUND AVAILABLE FINANCING SOURCES	1,014,838	1,736,645	1,743,197	399,842
PHASE II POOL FUND FINANCING USES	250,000	1,100,000	1,743,197	399,842
TOBACCO FINANCING PHASE II POOL FUND ENDING FUND BALANCE	764,838	636,645	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 2014-15, the entire available balance of \$145,821 is appropriated for contingency until a more formal budget is developed.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
PROJ - HEALTH BLDG FUND				
Fund Balance				
461100 F/B RES ENCUMBRANCES	-	-		
491100 F/B UNRES UNDES	177,351	178,668	178,874	145,371
PROJ - HEALTH BLDG FUND BEGINNING FUND BALANCE	177,351	178,668	178,874	145,371
=====	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	1,318	675	500	450
PROJ - HEALTH BLDG FUND REVENUE	1,318	675	500	450
=====	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	179,374	145,821
PROJ - HEALTH BLDG FUND REVENUE EXPENDITURES	-	-	179,374	145,821
=====	=====	=====	=====	=====
PROJ - HEALTH BLDG FUND REVENUE - EXPEND	1,318	675	(178,874)	(145,371)
=====	=====	=====	=====	=====
HEALTH BLDG FUND AVAILABLE FINANCING SOURCES	178,668	179,343	179,374	145,821
HEALTH BLDG FUND FINANCING USES	-	-	179,374	145,821
=====	=====	=====	=====	=====
HEALTH BLDG FUND ENDING FUND BALANCE	178,668	179,343	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
	=====	=====	=====	=====
BEH HLTH SCIENCE BLDG PROJECT				
Fund Balance				
481100 F/B UNRES DES CAP OUTLAY	153,398	(153,379)	19	-
MEN HLTH BLDG PROJ BEGINNING FUND BALANCE	153,398	(153,379)	19	-
	=====	=====	=====	=====
BEH HLTH SCIENCE BLDG PROJECT				
Revenue				
601000 TRUST REVENUE	271		-	-
601100 CONTRA TRUST REVENUE	(182,949)		-	-
640101 INTEREST ON CASH	549	0	-	-
640302 BLDG/IMPROVEMENT RENT	28,750			
BEH HLTH SCIENCE BLDG PROJECT REVENUE	(153,379)	0	-	-
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT	-	-	19	-
BEH HLTH SCIENCE BLDG PROJECT REVENUE EXPENDITURES	-	-	19	-
BEH HLTH SCIENCE BLDG PROJECT REV - EXPEND	(153,379)	0	(19)	-
	=====	=====	=====	=====
MEN HLTH BLDG PROJECT AVAILABLE FINANCING SOURCES	19	(153,379)	19	-
MEN HLTH BLDG PROJECT FINANCING USES	-	-	19	-
	=====	=====	=====	=====
MEN HLTH BLDG PROJECT ENDING FUND BALANCE	19	(153,379)	-	-
	=====	=====	=====	=====

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 2014-15, \$384,645 is appropriated for a transfer to the General Fund , and the remaining available fund balance of \$41,090 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
BHS ALCOHOL ABUSE ED/PREV FD A				
Fund Balance				
491100 F/B UNRES UNDES	448,015	475,990	504,551	399,780
ABUSE EDUC/PREV BEGINNING FUND BALANCE	448,015	475,990	504,551	399,780
	=====	=====	=====	=====
BHS ALCOHOL ABUSE ED/PREV FD A				
Revenue				
630204 CRIMINAL FINES	24,515	27,984	24,000	24,000
640101 INTEREST ON CASH	3,460	1,895	1,955	1,955
BHS CO ALC ABUSE EDUC/PREV REVENUE	27,975	29,879	25,955	25,955
	=====	=====	=====	=====
Expense				
750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	-	-	384,645
780100 APPROPRIATION FOR CONTINGENCY	-	-	530,506	41,090
ALC ABUSE EDUC/PREV EXPENDITURES	-	-	530,506	425,735
ALC ABUSE EDUC/PREV REV - EXPEND	27,975	29,879	(504,551)	(399,780)
	=====	=====	=====	=====
ABUSE EDUC/PREV AVAILABLE FINANCING SOURCES	475,990	505,869	530,506	425,735
ABUSE EDUC/PREV FINANCING USES	-	-	530,506	425,735
	=====	=====	=====	=====
MH CO ALC ABUSE EDUC/PREV ENDING FUND BALANCE	475,990	505,869	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 2014-15. The remaining available balance of \$140,259 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
BHS ALC PROG PC1463.16				
Fund Balance				
491100 F/B UNRES UNDES	74,246	89,469	118,559	126,859
MH CO ALC PROG PC 1463.16 BEGINNING FUND BALANCE	74,246	89,469	118,559	126,859
=====	=====	=====	=====	=====
BHS ALC PROG PC1463.16				
Revenue				
630204 CRIMINAL FINES	28,563	28,956	26,000	27,000
640101 INTEREST ON CASH	660	423	361	400
COHOL PROG PC1463.16 REVENUE	29,222	29,379	26,361	27,400
=====	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	14,000	14,000	14,000	14,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	130,920	140,259
COHOL PROG PC1463.16 EXPENDITURES	14,000	14,000	144,920	154,259
COHOL PROG PC1463.16 REV - EXPEND	15,222	15,379	(118,559)	(126,859)
=====	=====	=====	=====	=====
MH CO ALC PROG PC 1463.16 AVAILABLE FINANCING SOURCES	103,469	118,848	144,920	154,259
MH CO ALC PROG PC 1463.16 FINANCING USES	14,000	14,000	144,920	154,259
=====	=====	=====	=====	=====
MH CO ALC I ENDING FUND BALANCE	89,469	104,848	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 2014-15, \$53,510 is appropriated for a transfer to the General Fund, and the remaining available fund balance of \$5,725 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
BHS DRUG EDUC H&s 11372.7				
Fund Balance				
491100 F/B UNRES UNDES	47,394	50,300	53,429	56,635
BEGINNING FUND BALANCE	47,394	50,300	53,429	56,635
	=====	=====	=====	=====
Revenue				
630203 CONTROLLED SUBSTANCE FINES	433	285	400	400
630204 CRIMINAL FINES	2,107	2,783	2,000	2,000
640101 INTEREST ON CASH	366	201	200	200
661601 CLERK RECORDING FEES	-	-	-	-
UG EDUC H&S 11372.7 REVENUE	2,906	3,269	2,600	2,600
	=====	=====	=====	=====
Expense				
750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	-	-	53,510
780100 APPROPRIATION FOR CONTINGENCY	-	-	56,029	5,725
UG EDUC H&S 11372.7 EXPENDITURES	-	-	56,029	59,235
UG EDUC H&S 11372.7 REV - EXPEND	2,906	3,269	(53,429)	(56,635)
	=====	=====	=====	=====
DUC H&S 11372.7 AVAILABLE FINANCING SOURCES	50,300	53,569	56,029	59,235
DUC H&S 11372.7 FINANCING USES	-	-	56,029	59,235
	=====	=====	=====	=====
MH DRUG E DUC H&S 11372.7 ENDING FUND BALANCE	50,300	53,569	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

1310 HEALTH COUNTY AIDS EDUCATION

A portion of certain state fines must be allocated for this purpose. For 2014-15, \$5,000 is appropriated for Medical and Dental Supplies, and \$27,626 is appropriated for an Operating Transfers Out to offset salaries and benefits associated with the program; the remaining available fund balance of \$28,062 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
HLTH AIDS EDUC FEE				
Fund Balance				
491100 F/B UNRES UNDES	58,802	60,018	61,243	59,763
BEGINNING FUND BALANCE	58,802	60,018	61,243	59,763
	=====	=====	=====	=====
Revenue				
630204 CRIMINAL FINES	775	1,156	750	750
640101 INTEREST ON CASH	441	230	175	175
FEE REVENUE	1,216	1,386	925	925
	=====	=====	=====	=====
Expense				
721000 MEDICAL AND DENTAL SUPPLIES	-	-	5,000	5,000
750100 OPERATING TRANSFERS OUT	-	-	-	27,626
780100 APPROPRIATION FOR CONTINGENCY	-	-	57,168	28,062
IDS EDUC FEE EXPENDITURES	-	-	62,168	60,688
IDS EDUC FEE REV - EXPEND	1,216	1,386	(61,243)	(59,763)
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	60,018	61,404	62,168	60,688
FINANCING USES	-	-	62,168	60,688
	=====	=====	=====	=====
ENDING FUND BALANCE	60,018	61,404	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

1311 HEALTH CHILD SAFETY SEATS

A portion of vehicle code fines must be allocated for this purpose. For 2014-15, \$10,000 is appropriated for Special Departmental Expense. The remainder of the available fund balance of \$52,699 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
HLTH CHILD SAFETY SEATS FD ADM				
Fund Balance				
491100 F/B UNRES UNDES	63,122	60,316	61,513	59,524
SAFETY SEATS BEGINNING FUND BALANCE	63,122	60,316	61,513	59,524
	=====	=====	=====	=====
Revenue				
630100 VEHICLE CODE FINES	3,434	2,617	3,000	3,000
640101 INTEREST ON CASH	469	232	175	175
SAFETY SEATS REVENUE	3,904	2,849	3,175	3,175
	=====	=====	=====	=====
Expense				
721900 SPECIAL DEPARTMENTAL EXPENSE	-	2,491	10,000	10,000
750100 OP TRANS OUT - GEN FD	6,710	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	54,688	52,699
SAFETY SEATS EXPENDITURES	6,710	2,491	64,688	62,699
SAFETY SEATS REV - EXPEND	(2,806)	358	(61,513)	(59,524)
	=====	=====	=====	=====
SAFETY SEATS AVAILABLE FINANCING SOURCES	67,026	63,165	64,688	62,699
SAFETY SEATS FINANCING USES	6,710	2,491	64,688	62,699
	=====	=====	=====	=====
SAFETY SEATS ENDING FUND BALANCE	60,316	60,674	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 doctors providing emergency services to indigents. For 2014-15, appropriations totaling \$533,626 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 balance of \$102,413 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
HLTH EMERGENCY SERVICES				
Fund Balance				
491100 F/B UNRES UNDES	814,385	663,575	463,415	434,539
HLTH EMERGENCY SERVICES BEGINNING FUND BALANCE	814,385	663,575	463,415	434,539
	=====	=====	=====	=====
Revenue				
630204 CRIMINAL FINES	263,613	186,941	200,000	200,000
630209 PARKING FINES	4,072	3,148	-	-
640101 INTEREST ON CASH	5,393	1,695	1,500	1,500
HLTH EMERGENCY SERVICES REVENUE	273,078	191,784	201,500	201,500
	=====	=====	=====	=====
Expense				
720305 MICROWAVE RADIO SERVICES	-	58,064	62,204	62,204
721400 PROF & SPEC SVC	382,466	329,526	441,422	441,422
750100 OP TRANS OUT - GEN FD	41,422		100,000	30,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	61,289	102,413
HLTH EMERGENCY SERVICES EXPENSE	423,888	387,590	664,915	636,039
	=====	=====	=====	=====
EMERGENCY SERVICES REV - EXPEND	(150,810)	(195,806)	(463,415)	(434,539)
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	1,087,462	855,359	664,915	636,039
FINANCING USES	423,888	387,590	664,915	636,039
	=====	=====	=====	=====
ENDING FUND BALANCE	663,575	467,769	-	-
	=====	=====	=====	=====

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 2014-15, \$5,600 is appropriated for Office Supplies and \$10,000 is appropriated for Special Departmental Expenses. The remaining available fund balance of \$81,614 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
HLTH VITAL : L RCDR IMPROV FD ADMI				
Fund Balance				
491100 F/B UNRES UNDES	88,569	95,824	97,522	90,964
L RCD IMPROV PROG BEGINNING FUND BALANCE	88,569	95,824	97,522	90,964
	=====	=====	=====	=====
RCDR IMPROV PROG				
Revenue				
640101 INTEREST ON CASH	695	368	250	250
661602 HEALTH RECORDING FEES	6,560	5,985	6,000	6,000
VITAL RCDR IMPROV PROG REVENUE	7,255	6,353	6,250	6,250
	=====	=====	=====	=====
Expenses				
721300 OFFICE SUPPLIES	-	657	5,000	5,600
721900 SPECIAL DEPARTMENTAL EXPENSE	-	3,781	10,000	10,000
708001 APPROPRIATION FOR CONTINGENCY			88,772	81,614
RCDR IMPROV PROG EXPENSE	-	4,438	103,772	97,214
RCDR IMPROV PROG REV - EXPEND	7,255	1,915	(97,522)	(90,964)
	=====	=====	=====	=====
L RCD IMPROV PROG AVAILABLE FINANCING SOURCES	95,824	102,177	103,772	97,214
L RCD IMPROV PROG FINANCING USES	-	4,438	103,772	97,214
	=====	=====	=====	=====
HLTH VITA L RCD IMPROV PROG ENDING FUND BALANCE	95,824	97,739	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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. For the 2014-15 fiscal year, \$330,000 is appropriated as a Transfer to the General Fund for ongoing projects, and \$400,000 is 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. The remaining available balance of \$864,769 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
CRIMINAL JUSTICE FACILITY				
Fund Balance				
491100 F/B UNRES UNDES	1,116,442	448,179	1,018,281	886,864
JUSTICE FACILITY BEGINNING FUND BALANCE	1,116,442	448,179	1,018,281	886,864
	=====	=====	=====	=====
JUSTICE FACILITY				
Revenue				
630204 CRIMINAL FINES	418,051	394,318	430,000	350,000
630207 JUVENILE ASSESSMENTS		7		-
630209 PARKING FINES	10,179	7,870	-	-
640101 INTEREST ON CASH	5,972	2,857	4,500	2,000
680500 LOAN REPAID	50,000			-
680524 REPAID CASH FLOW LOAN		921,465		355,905
JUSTICE FACILITY REVENUE	484,202	1,326,517	434,500	707,905
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	81,000	726,881	205,000	330,000
750121 OP TRANS OUT - CAP PROJECT	150,000		-	400,000
780100 APPROPRIATION FOR CONTINGENCY	-		1,247,781	864,769
790500 CASH FLOW LOAN	921,465	355,905		
JUSTICE FACILITY EXPENDITURES	1,152,465	1,082,786	1,452,781	1,594,769
JUSTICE FACILITY REV - EXPEND	(668,263)	243,731	(1,018,281)	(886,864)
	=====	=====	=====	=====
JUSTICE FACILITY AVAILABLE FINANCING SOURCES	1,600,644	1,774,696	1,452,781	1,594,769
JUSTICE FACILITY FINANCING USES	1,152,465	1,082,786	1,452,781	1,594,769
	=====	=====	=====	=====
JUSTICE FACILITY ENDING FUND BALANCE	448,179	691,910	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 2014-15, the entire available fund balance of \$11,406 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
CO RAILROAD EDUCATION FUND ADMIN				
Fund Balance				
491100 F/B UNRES UNDES	7,664	8,456	9,086	10,676
EDUCATION BEGINNING FUND BALANCE	<u>7,664</u>	<u>8,456</u>	<u>9,086</u>	<u>10,676</u>
Revenue				
630204 CRIMINAL FINES	731	621	700	700
640101 INTEREST ON CASH	61	34	30	30
EDUCATION REVENUE	<u>791</u>	<u>655</u>	<u>730</u>	<u>730</u>
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	9,816	11,406
EDUCATION EXPENDITURES	<u>-</u>	<u>-</u>	<u>9,816</u>	<u>11,406</u>
EDUCATION REV - EXPEND	<u>791</u>	<u>655</u>	<u>(9,086)</u>	<u>(10,676)</u>
EDUCATION AVAILABLE FINANCING SOURCES	8,456	9,111	9,816	11,406
EDUCATION FINANCING USES	-	-	9,816	11,406
CO RAILRO ENDING FUND BALANCE	<u>8,456</u>	<u>9,111</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 2014-15, \$20,000 is appropriated for Special Departmental Expense, and \$15,000 is appropriated for Fixed Assets - Equipment for the replacement of a server for the Civil Division; the remaining available fund balance of \$24,632 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 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
SHERIFF CIVIL FEES FUND ADMIN				
Fund Balance				
461100 F/B RES ENCUMBRANCES	-	7,257	7,257	-
491100 F/B UNRES UNDES	5,360	16,188	7,593	29,532
SHRF CIVIL F SHERIFF CIVIL FEES BEGINNING FUND BALANCE	5,360	23,445	14,850	29,532
=====	=====	=====	=====	=====
SHRF CIVIL FEES GC 26731				
Revenue				
620701 BOAT LICENSES	-	-	-	-
640101 INTEREST ON CASH	211	46	65	100
661101 SHERIFF CIV PROC SVC	29,169	30,211	30,000	30,000
661602 HEALTH RECORDING FEES	-	7	-	-
SHERIFF CIVIL FEES GC 26731 REVENUE	29,380	30,264	30,065	30,100
=====	=====	=====	=====	=====
Expense				
721306 EQPT<FA LIMIT		9,362		
721900 SPECIAL DEPARTMENTAL EXPENSE	11,295	7,252	15,000	20,000
740301 EQPT/FURNITURE>\$5000	-	22,186	-	15,000
750100 OP TRANS OUT - GEN FD	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	29,915	24,632
EXPENDITURES	11,295	38,800	44,915	59,632
SHERIFF CIVIL FEES GC 26731 REV - EXPENDITURES	18,085	81,661,792	(14,850)	(29,532)
=====	=====	=====	=====	=====
SHERIFF CIVIL FEES GC 26731 AVAILABLE FINANCING SOURCES	34,740	53,709	44,915	59,632
SHERIFF CIVIL FEES GC 26731 FINANCING USES	11,295	38,800	44,915	59,632
=====	=====	=====	=====	=====
ENDING FUND BALANCE	23,445	14,909	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 2014-15, \$30,000 is appropriated for Professional and Specialized Services. The remaining available fund balance of \$3,433 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
DOMESTIC V VIOLENCE FUND ADMIN				
Fund Balance				
491100 F/B UNRES UNDES	1,052	8,775	9,102	6,413
VIOLENCE BEGINNING FUND BALANCE	1,052	8,775	9,102	6,413
VIOLENCE PROGRAMS				
Revenue				
601000 TRUST REVENUE	-	115	-	-
640101 INTEREST ON CASH	49	30	20	20
661601 CLERK RECORDING FEES	27,177	27,533	27,000	27,000
IC VIOLENCE PROGRAMS REVENUE	27,226	27,678	27,020	27,020
Expense				
721400 PROF & SPEC SVC	19,502	36,443	30,000	30,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	6,122	3,433
IC VIOLENCE PROGRAMS EXPENDITURES	19,502	36,443	36,122	33,433
IC VIOLENCE PROGRAMS REV - EXPEND	7,723	(8,765)	(9,102)	(6,413)
VIOLENCE AVAILABLE FINANCING SOURCES	28,277	36,453	36,122	33,433
VIOLENCE FINANCING USES	19,502	36,443	36,122	33,433
DOMESTIC VIOLENCE ENDING FUND BALANCE	8,775	10	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
YOUTHFUL OFFENDER BLOCK GRANT				
Fund Balance				
491100 F/B UNRES UNDES	379,287	382,152	55,765	-
YOUTHFUL OFFENDER BLOCK GRANT	<u>379,287</u>	<u>382,152</u>	<u>55,765</u>	-
Revenue				
640101 INTEREST ON CASH	2,865	1,076	300	-
654110 ST - DJJ YOUTHFUL OFF BLK GRNT	-	-	-	-
OFFENDER BLOCK GRANT REVENUE	<u>2,865</u>	<u>1,076</u>	<u>300</u>	-
Expense				
750100 OPERATING TRANSFER OUT	-	327,064	56,065	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
UL OFFENDER BLOCK GRANT EXPENDITURES	<u>-</u>	<u>327,064</u>	<u>56,065</u>	-
UL OFFENDER BLOCK GRANT REV - EXPEND	<u>2,865</u>	<u>(325,988)</u>	<u>(55,765)</u>	-
OFFENDER BLOCK GRANT				
OFFENDER BLOCK GRANT AVAILABLE FINANCING SOURCES	382,152	383,228	56,065	-
OFFENDER BLOCK GRANT FINANCING USES	-	327,064	56,065	-
OFFENDER BLOCK GRANT ENDING FUND BALANCE	<u>382,152</u>	<u>56,164</u>	-	-
=====	=====	=====	=====	=====

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 2014-15, the available fund balance of \$44,465 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
PLANNING COMM TOWER FEE				
Fund Balance				
491100 F/B UNRES UNDES	43,830	44,153	44,104	44,315
	<u>43,830</u>	<u>44,153</u>	<u>44,104</u>	<u>44,315</u>
=====	=====	=====	=====	=====
PLANNING-COMMITTEE TOWER FEES				
Revenue				
640101 INTEREST ON CASH	328	167	178	150
NG-COMM TOWER FEES REVENUE	<u>328</u>	<u>167</u>	<u>178</u>	<u>150</u>
=====	=====	=====	=====	=====
Expense				
721300 OFFICE EXPENSE	-	99	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	44,282	44,465
NG-COMM TOWER FEES EXPENDITURES	<u>-</u>	<u>99</u>	<u>44,282</u>	<u>44,465</u>
NG-COMM TOWER FEES REV - EXPEND	<u>328</u>	<u>68</u>	<u>(44,104)</u>	<u>(44,315)</u>
=====	=====	=====	=====	=====
COMM TOWER FEE AVAILABLE FINANCING SOURCES	44,158	44,320	44,282	44,465
COMM TOWER FEE FINANCING USES	<u>-</u>	<u>99</u>	<u>44,282</u>	<u>44,465</u>
=====	=====	=====	=====	=====
COMM TOWER FEE ENDING FUND BALANCE	<u>44,158</u>	<u>44,221</u>	<u>-</u>	<u>-</u>
=====	=====	=====	=====	=====

COUNTY OF MADERA
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1345 RECORDER MICROGRAPHICS

The additional \$1 recording fee must be set aside to be used solely for micrographics. For 2014-15, an operating transfer out of \$19,500 is based on estimated revenue to the general fund. The remaining available fund balance of \$61,400 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
RCDR MICROGRAPHICS				
Fund Balance				
491100 F/B UNRES UNDES	30,554	24,966	24,226	52,722
	<u>30,554</u>	<u>24,966</u>	<u>24,226</u>	<u>52,722</u>
MICROGRAPHICS BEGINNING FUND BALANCE	=====	=====	=====	=====
RCDR MICROGRAPHICS				
Revenue				
640101 INTEREST ON CASH	379	127	178	178
661602 HEALTH RECORDING FEES	-	118	-	-
661603 RECDR RECORDING FEES	29,861	34,429	28,000	28,000
	<u>30,240</u>	<u>34,674</u>	<u>28,178</u>	<u>28,178</u>
MICROGRAPHICS REVENUE	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	35,828	15,918	17,100	19,500
780100 APPROPRIATION FOR CONTINGENCY	-	-	35,304	61,400
	<u>35,828</u>	<u>15,918</u>	<u>52,404</u>	<u>80,900</u>
MICROGRAPHICS EXPENDITURES	=====	=====	=====	=====
	<u>(5,588)</u>	<u>18,756</u>	<u>(24,226)</u>	<u>(52,722)</u>
MICROGRAPHICS REV - EXPEND	=====	=====	=====	=====
RECORDER MICROGRAPHICS AVAILABLE FINANCING SOURCES	60,794	59,640	52,404	80,900
RECORDER MICROGRAPHICS FINANCING USES	35,828	15,918	52,404	80,900
	<u>24,966</u>	<u>43,722</u>	<u>-</u>	<u>-</u>
RECORDER MICROGRAPHICS ENDING FUND BALANCE	=====	=====	=====	=====

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 2014-15, an operating transfer out of \$93,537 is recommended based on estimated revenue to the general fund. The remaining available fund balance of \$534,023 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
RECORDER MODERNIZATION				
Fund Balance				
491100 F/B UNRES UNDES	468,837	467,043	609,899	528,760
RECORDER MODERNIZATION BEGINNING FUND BALANCE	<u>468,837</u>	<u>467,043</u>	<u>609,899</u>	<u>528,760</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	4,014	2,084	3,100	2,800
661603 RECDR RECORDING FEES	104,473	130,481	96,000	96,000
680200 OPERATING TRANSFERS IN		108,839		
MODERNIZATION REVENUE	<u>108,487</u>	<u>241,404</u>	<u>99,100</u>	<u>98,800</u>
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	110,280	76,053	196,150	93,537
780100 APPROPRIATION FOR CONTINGENCY	-	-	512,849	534,023
MODERNIZATION EXPENDITURES	<u>110,280</u>	<u>76,053</u>	<u>708,999</u>	<u>627,560</u>
MODERNIZATION REV - EXPEND	<u>(1,794)</u>	<u>165,351</u>	<u>(609,899)</u>	<u>(528,760)</u>
	=====	=====	=====	=====
MODERNIZATION AVAILABLE FINANCING SOURCES	577,323	708,447	708,999	627,560
MODERNIZATION FINANCING USES	110,280	76,053	708,999	627,560
	<u>467,043</u>	<u>632,394</u>	<u>-</u>	<u>-</u>
MODERNIZATION ENDING FUND BALANCE	=====	=====	=====	=====

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 2014-15, \$21,750 is appropriated for a transfer to the General Fund, and the remaining available fund balance of \$78,828 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
REC SS TRUNCATION PROGRAM				
Fund Balance				
491100 F/B UNRES UNDES	9,673	127,265	44,652	71,778
TRUNCATION PROGRAM BEGINNING FUND BALANCE	9,673	127,265	44,652	71,778
=====	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	877	407	300	300
661000 AGRICULTURAL SERVICES	-	-	-	-
661604 SOC SEC TRUNCATION PROG FEE	29,615	34,175	27,500	27,500
TRUNCATION PROGRAM REVENUE	30,492	34,582	27,800	27,800
=====	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	-	116,975	-	21,750
780100 APPROPRIATION FOR CONTINGENCY	-	-	72,452	77,828
TRUNCATION PROGRAM EXPENDITURES	-	116,975	72,452	99,578
TRUNCATION PROGRAM REV - EXPEND	30,492	(82,393)	(44,652)	(71,778)
=====	=====	=====	=====	=====
REC SS TRUNCATION PROGRAM				
TRUNCATION PROGRAM AVAILABLE FINANCING SOURCES	40,165	161,847	72,452	99,578
TRUNCATION PROGRAM FINANCING USES	-	116,975	72,452	99,578
TRUNCATION PROGRAM ENDING FUND BALANCE	40,165	44,872	-	-
=====	=====	=====	=====	=====

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 2014-15, the entire available fund balance of \$12,192 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
ENV HLTH - UST PENALTIES				
Fund Balance				
491100 F/B UNRES UNDES	10,666	10,947	11,891	11,947
UST PENALTIES BEGINNING FUND BALANCE	<u>10,666</u>	<u>10,947</u>	<u>11,891</u>	<u>11,947</u>
	=====	=====	=====	=====
Revenue				
630226 UST PENALTIES H&S 25299	200	932	200	200
640101 INTEREST ON CASH	81	44	45	45
ALTH - UST PENALTIES REVENUE	<u>281</u>	<u>976</u>	<u>245</u>	<u>245</u>
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	12,136	12,192
ALTH - UST PENALTIES EXPENDITURES	<u>-</u>	<u>-</u>	<u>12,136</u>	<u>12,192</u>
ALTH - UST PENALTIES REV - EXPEND	<u>281</u>	<u>976</u>	<u>(11,891)</u>	<u>(11,947)</u>
	=====	=====	=====	=====
ENV HLTH - UST PENALTIES				
UST PENALTIES AVAILABLE FINANCING SOURCES	10,947	11,923	12,136	12,192
UST PENALTIES FINANCING USES	-	-	12,136	12,192
UST PENALTIES ENDING FUND BALANCE	<u>10,947</u>	<u>11,923</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

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 2014-15, the entire fund balance of \$23,277 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
NUISANCE ABATE: EH/DEGS/PLNG				
Fund Balance				
491100 F/B UNRES UNDES	22,874	23,044	23,070	23,181
NUISANCE ABATE EH/DEGS/PLNG BEGINNING FUND BALANCE	22,874	23,044	23,070	23,181
	=====	=====	=====	=====
Revenue				
ABTE. EH,DEGS,PLN				
640101 INTEREST ON CASH	170	87	96	96
CE ABTE. EH,DEGS,PLN REVENUE	170	87	96	96
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	23,166	23,277
CE ABTE. EH,DEGS,PLN EXPENDITURES	-	-	23,166	23,277
CE ABTE. EH,DEGS,PLN REV - EXPEND	170	87	(23,070)	(23,181)
	=====	=====	=====	=====
ABATE EH/DEGS/PLNG AVAILABLE FINANCING SOURCES	23,044	23,131	23,166	23,277
ABATE EH/DEGS/PLNG FINANCING USES	-	-	23,166	23,277
NUISANCE ABATE EH/DEGS/PLNG ENDING FUND BALANCE	23,044	23,131	-	-
	=====	=====	=====	=====

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 2014-15. The entire remaining fund balance of \$257 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
R WILLS ANII N CAPITAL IMPROV FD A				
Fund Balance				
491100 F/B UNRES UNDES	253	254	255	256
NIMAL CAPITAL IMPROV BEGINNING FUND BALANCE	253	254	255	256
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	2	1	1	1
S ANIMAL CAPITAL IMPROV REVENUE	2	1	1	1
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	256	257
S ANIMAL CAPITAL IMPROV EXPENDITURES	-	-	256	257
S ANIMAL CAPITAL IMPROV REV - EXPEND	2	1	(255)	(256)
	=====	=====	=====	=====
NIMAL CAPITAL IMPROV AVAILABLE FINANCING SOURCES	254	255	256	257
NIMAL CAPITAL IMPROV FINANCING USES	-	-	256	257
	=====	=====	=====	=====
R WILLS A NIMAL CAPITAL IMPROV ENDING FUND BALANCE	254	255	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
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1356 ROBERTA WILLS ANIMAL SHELTER MAINTENANCE

Roberta Wills made a bequest to the county to be used exclusively for maintenance of the animal shelter. Carryover funds to complete the building improvements are appropriated. The remaining fund balance of \$148 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
R WILLS ANII NIMAL MAINTENANCE F A				
Fund Balance				
491100 F/B UNRES UNDES	17,564	17,695	16,219	11,376
ANIMAL MAINTENANCE BEGINNING FUND BALANCE	<u>17,564</u>	<u>17,695</u>	<u>16,219</u>	<u>11,376</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	131	65	71	71
ANIMAL MAINTENANCE REVENUE	<u>131</u>	<u>65</u>	<u>71</u>	<u>71</u>
	=====	=====	=====	=====
Expense				
740200 Building & Improvements		1,913	15,795	11,299
780100 Appropriation for contingency	-	-	495	148
ANIMAL MAINTENANCE EXPENSE	<u>-</u>	<u>1,913</u>	<u>16,290</u>	<u>11,447</u>
ANIMAL MAINTENACE REV - EXPEND	<u>131</u>	<u>(1,848)</u>	<u>(16,219)</u>	<u>(11,376)</u>
	=====	=====	=====	=====
ANIMAL MAINTENANCE AVAILABLE FINANCING SOURCES	17,695	17,760	16,290	11,447
ANIMAL MAINTENANCE FINANCING USES	-	1,913	16,290	11,447
	=====	=====	=====	=====
R WILLS A NIMAL MAINTENANCE ENDING FUND BALANCE	<u>17,695</u>	<u>15,847</u>	<u>(16,290)</u>	<u>(11,447)</u>
	=====	=====	=====	=====

COUNTY OF MADERA
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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 2013-14 actuals, \$55,000 has been appropriated for the 2014-15 fiscal year for Professional and Specialized Services. The remaining available fund balance of \$191,385 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
AN CON RABIES/SPAY/NEUTER				
Fund Balance				
461100 F/B RES ENCUMBERANCES		1,302		
491100 F/B UNRES UNDES	203,999	122,043	122,043	166,685
RABIES/SPAY/NEUTER BEGINNING FUND BALANCE	203,999	123,345	122,043	166,685
Revenue				
640101 INTEREST ON CASH	1,889	576	850	700
661000 AGRICULTURAL SERVICES	3,325	3,115	3,000	3,000
661400 HUMANE SERVICES	75,143	75,169	76,000	76,000
673800 PY CANCEL WARRANTS	-	-	-	-
RABIES/SPAY/NEUTER REVENUE	80,357	78,860	79,850	79,700
Expense				
701000 TRUST EXPENDITURES	-	-	-	-
721206 REFUND/OVERCHARGES	150	-	-	-
721400 PROF & SPEC SVC	160,086	50,763	155,000	55,000
721900 SPECIAL DEPT EXP	75	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	46,893	191,385
RABIES/SPAY/NEUTER EXPENDITURES	160,311	50,763	201,893	246,385
RABIES/SPAY/NEUTER REV - EXPEND	(79,954)	28,097	(122,043)	(166,685)
BIES/SPAY/NEUTER AVAILABLE FINANCING SOURCES	284,356	202,205	201,893	246,385
BIES/SPAY/NEUTER FINANCING USES	160,311	50,763	201,893	246,385
AN CON RA BIES/SPAY/NEUTER ENDING FUND BALANCE	124,045	151,442	-	-

COUNTY OF MADERA
SPECIAL REVENUE
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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 2014-15, the entire fund balance of \$2,402 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
VITAL HLTH STATE/CLERK				
Fund Balance				
491100 F/B UNRES UNDES	1,738	1,852	1,926	2,395
VITAL HLT H STATS/CLERK BEGINNING FUND BALANCE	1,738	1,852	1,926	2,395
Revenue				
601000 TRUST REVENUE	-	-	-	-
640101 INTEREST ON CASH	13	7	7	7
661601 CLERK RECORDING FEES	101	72	-	-
HLTH STATS - CLERK REVENUE	114	79	7	7
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	1,933	2,402
HLTH STATS - CLERK EXPENDITURES	-	-	1,933	2,402
HLTH STATS - CLERK REV - EXPEND	114	79	(1,926)	(2,395)
H STATS/CLERK AVAILABLE FINANCING SOURCES	1,852	1,931	1,933	2,402
H STATS/CLERK FINANCING USES	-	-	1,933	2,402
H STATS/CLERK ENDING FUND BALANCE	1,852	1,931	-	-

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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 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
VITAL HTLTH STATS - HEALTH				
Fund Balance				
491100 F/B UNRES UNDES	2,866	2,887	2,890	-
H STATS - HEALTH BEGINNING FUND BALANCE	2,866	2,887	2,890	-
Revenue				
640101 INTEREST ON CASH	21	11	4	-
HLTH STATS - HEALTH REVENUE	21	11	4	-
Expense				
721300 OFFICE SUPPLIES	-	-	894	-
722000 TRAVEL	-	-	2,000	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
HLTH STATS - HEALTH EXPENDITURES	-	-	2,894	-
HLTH STATS - HEALTH REV - EXPEND	21	11	(2,890)	-
H STATS - HEALTH AVAILABLE FINANCING SOURCES	2,887	2,898	2,894	-
H STATS - HEALTH FINANCING USES	-	-	2,894	-
VITAL HTL H STATS - HEALTH ENDING FUND BALANCE	2,887	2,898	-	-

COUNTY OF MADERA
SPECIAL REVENUE
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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 2014-15, \$6,000 has been appropriated for an operating transfer out to the General Fund. The remaining balance of \$141,857 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
VITAL HLTH-STATS -RCDR				
Fund Balance				
491100 F/B UNRES UNDES	113,277	121,417	122,762	135,364
H STATS - RECORDER BEGINNING FUND BALANCE	113,277	121,417	122,762	135,364
H STATS - RECORDER				
Revenue				
640101 INTEREST ON CASH	903	477	493	493
661603 RECDR RECORDING FEES	11,683	10,649	12,000	12,000
VITAL HLTH STATS - RECORDER REVENUE	12,586	11,126	12,493	12,493
Expense				
750100 OP TRANS OUT - GEN FD	4,446	4,446	5,000	6,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	130,255	141,857
VITAL HLTH STATS - RECORDER EXPENDITURES	4,446	4,446	135,255	147,857
VITAL HLTH STATS - RECORDER REV - EXPEND	8,140	6,680	(122,762)	(135,364)
VITAL HLT H STATS - RECORDER AVAILABLE FINANCING SOURCES	125,863	132,543	135,255	147,857
VITAL HLT H STATS - RECORDER FINANCING USES	4,446	4,446	135,255	147,857
VITAL HLT H STATS - RECORDER ENDING FUND BALANCE	121,417	128,097	-	-

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. The 2014-15 available fund balance of \$1,295,511 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
RDS MITIGATION FEE				
Fund Balance				
491100 F/B UNRES UNDES	1,102,000	1,136,811	1,497,593	1,261,311
IGATION FEES BEGINNING FUND BALANCE	1,102,000	1,136,811	1,497,593	1,261,311
Revenue				
640101 INTEREST ON CASH	8,309	4,945	4,700	4,200
661701 ROAD SERVICES-OTHER	-	-	-	-
661707 ROAD MITIGATION FEES	35,352	358,562	30,000	30,000
654522 ST-BSARF FEES	-	3	-	-
680500 LOAN REPAID	-	-	-	-
	43,661	363,510	34,700	34,200
Expense				
701000 TRUST EXPENDITURES	-	-	-	-
721206 REFUND/OVERCHARGES	-	1,486	-	-
721400 PROF & SPEC SVC	8,850	-	-	-
730600 INT NOTES/WARRANTS/TRAN	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	1,532,293	1,295,511
790300 LOANS TO SPECIAL REVENUE	-	-	-	-
MITIGATION FEES EXPENDITURES	8,850	1,486	1,532,293	1,295,511
MITIGATION FEES REV - EXPEND	34,811	362,024	(1,497,593)	(1,261,311)
IGATION FEES AVAILABLE FINANCING SOURCES	1,145,661	1,500,321	1,532,293	1,295,511
IGATION FEES FINANCING USES	8,850	1,486	1,532,293	1,295,511
IGATION FEES ENDING FUND BALANCE	1,136,811	1,498,835	-	-

COUNTY OF MADERA
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FISCAL YEAR ENDING 06/30/2015

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 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
CO CHILD TRUST - CHALLENGE F A				
Fund Balance				
491100 F/B UNRES UNDES	198,395	175,529	112,287	-
TRUST-CHALLENGE GRANT BEGINNING FUND BALANCE	198,395	175,529	112,287	-
=====	=====	=====	=====	=====
Revenue				
601000 TRUST REVENUE	712	4,136	-	-
640101 INTEREST ON CASH	1,522	387	500	-
661602 HEALTH RECORDING FEES	1,517,040	13,529	-	-
	1,519,274	18,052	500	-
=====	=====	=====	=====	=====
Expense				
720300 COMMUNICATIONS SVCS	459	-	-	-
720601 GENERAL INSURANCE	1,955	-	-	-
721300 OFFICE EXPENSE	627	-	-	-
721302 POSTAGE	100	-	-	-
721308 COMPUTER SUPPLIES	3,025	-	-	-
721400 PROF & SPEC SVC	29,427	-	-	-
721500 ADVERTS/PUBL & LEGAL NOT	310	-	-	-
721700 RENTS & LEASES - BLDG/	1,720	-	-	-
721900 SPECIAL DEPT EXP	2,646	-	-	-
750000 OPERATING TRANSFER OUT	-	81,000	112,787	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
LD TRUST - CHALLENGE GR EXPENDITURES	40,270	81,000	-	-
LD TRUST - CHALLENGE GR REV - EXPEND	1,479,004	(62,948)	500	-
=====	=====	=====	=====	=====
TRUST-CHALLENGE GRANT AVAILABLE FINANCING SOURCES	1,717,668	193,581	112,787	-
TRUST-CHALLENGE GRANT FINANCING USES	40,270	81,000	-	-
=====	=====	=====	=====	=====
TRUST-CHALLENGE GRANT ENDING FUND BALANCE	1,677,398	112,581	112,787	-
=====	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 2014-15, \$150,000 is appropriated in Services and Supplies; the remaining fund balance of \$80,435 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
CO CHILD TRUST - CAPIT FD ADMI				
Fund Balance:				
461100 F/B RES ENCUMBERANCES		3,563		
491100 F/B UNRES UNDES	46,137	26,340	26,035	16,045
CO CHILD TRUST - CAPIT BEGINNING FUND BALANCE	46,137	29,903	26,035	16,045
=====	=====	=====	=====	=====
TRUST - CAPIT GRANT				
Revenue				
601000 TRUST REVENUE	46,268	20,890	-	-
640101 INTEREST ON CASH	224	132	200	240
650930 ST-CHILD ABUSE PIT		16,029		
652199 STATE - HEALTH OTHER	-		36,000	37,150
680200 OPERATING TRANSFERS IN	90,225	172,493	112,787	177,000
LD TRUST - CAPIT GRANT REVENUE	136,717	209,544	148,987	214,390
=====	=====	=====	=====	=====
Expense				
701000 TRUST EXPENDITURES	65,035		-	-
720300 COMMUNICATION SVCS	60	583	-	-
720601 GENERAL INSURANCE	-		-	-
721300 OFFICE EXPENSE	673	326	-	-
721302 POSTAGE	-		-	-
721308 COMPUTER SUPPLIES	-		-	-
721400 PROF & SPEC SVC	85,435	195,283	150,000	150,000
721500 ADVRTS/PUBL & LEGAL NOTICES	250	160	-	-
721601 RENT/LSE CO VEHICLE	-		-	-
721700 RENTS & LEASES - BLDG/LAND	930		-	-
721900 SPECIAL DEPT EXP	175	300	-	-
722000 TRANS/TRAVEL/EDUC	393	412	-	-
780100 APPROPRIATION FOR CONTINGENCY	-		25,022	80,435
LD TRUST - CAPIT GRANT EXPENDITURES	152,951	197,064	175,022	230,435
=====	=====	=====	=====	=====
LD TRUST - CAPIT GRANT REV - EXPEND	(16,234)	12,480	(26,035)	(16,045)
=====	=====	=====	=====	=====

COUNTY OF MADERA
 SPECIAL REVENUE
 FISCAL YEAR ENDING 06/30/2015

1376 CO CHILD TRUST - CAPIT CONTINUED

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
TRUST - CAPIT AVAILABLE FINANCING SOURCES	182,854	239,447	175,022	230,435
TRUST - CAPIT FINANCING USES	152,951	197,064	175,022	230,435
TRUST - CAPIT ENDING FUND BALANCE	29,903	42,383	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

1377 COUNTY BUILDING ST ADMN REV

This County receives minimal annual revenue from State BSARF fees. For 2014-15, \$300 is appropriated for Refunds/Overcharges; the remaining available fund balance of \$18,200 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
CNTY BLDG ST ADMN REV FUND				
Fund Balance				
491100 F/B UNRES UNDES	3,203	6,783	9,954	15,500
ST ADMN REV BEGINNING FUND BALANCE	<u>3,203</u>	<u>6,783</u>	<u>9,954</u>	<u>15,500</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	11	(6)	-	-
654522 ST-BSARF FEES	3,569	3,188	3,000	3,000
654523 ST-FLOOD MITIGATION PL		1	-	-
LDG ST ADMN REV FUND REVENUE	<u>3,579</u>	<u>3,183</u>	<u>3,000</u>	<u>3,000</u>
	=====	=====	=====	=====
Expense				
721206 REFUND/OVERCHARGES	-	-	300	300
780100 APPROPRIATION FOR CONTINGENCY	-	-	12,654	18,200
LDG ST ADMN REV FUND EXPENDITURES	<u>-</u>	<u>-</u>	<u>12,954</u>	<u>18,500</u>
LDG ST ADMN REV FUND REV - EXPEND	<u>3,579</u>	<u>3,183</u>	<u>(9,954)</u>	<u>(15,500)</u>
	=====	=====	=====	=====
ST ADMN REV FUND				
ST ADMN REV AVAILABLE FINANCING SOURCES	6,783	9,966	12,954	18,500
ST ADMN REV FINANCING USES	-	-	12,954	18,500
	<u>6,783</u>	<u>9,966</u>	<u>-</u>	<u>-</u>
ST ADMN REV ENDING FUND BALANCE	<u>6,783</u>	<u>9,966</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 at a later date. For fiscal year 2014-15, the entire available fund balance of \$375,757 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====				
COUNTY BUILDING PROGRAM				
Fund Balance				
491100 F/B UNRES UNDES	115,887	135,097	160,259	375,257
	<u>115,887</u>	<u>135,097</u>	<u>160,259</u>	<u>375,257</u>
BUILDING PROGRAM BEGINNING FUND BALANCE	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	990	584	500	500
659001 OTHER GOV'T AGENCIES - OTHER	-	-	-	-
680102 SALE OF BLDG/IMPROVE	25,000	25,000	25,000	-
	<u>25,990</u>	<u>25,584</u>	<u>25,500</u>	<u>500</u>
BUILDING FUND REVENUE	=====	=====	=====	=====
Expense				
721400 PROF & SPEC SCV	6,780	-	-	-
750121 OP TRANS OUT - CAP PROJECT	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	185,759	375,757
	<u>-</u>	<u>-</u>	<u>185,759</u>	<u>375,757</u>
BUILDING FUND EXPENDITURES	=====	=====	=====	=====
BUILDING FUND REV - EXPEND	<u>25,990</u>	<u>25,584</u>	<u>(160,259)</u>	<u>(375,257)</u>
	=====	=====	=====	=====
BUILDING PROGRAM AVAILABLE FINANCING SOURCES	141,877	160,681	185,759	375,757
BUILDING PROGRAM FINANCING USES	-	-	185,759	375,757
	<u>141,877</u>	<u>160,681</u>	<u>185,759</u>	<u>375,757</u>
	=====	=====	=====	=====
BUILDING PROGRAM ENDING FUND BALANCE	<u>141,877</u>	<u>160,681</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 2014-15, the entire available fund balance of \$1,438 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
HCD RLF PUBLIC FACILITY FD ADM				
Fund Balance				
491100 F/B UNRES UNDES	87	234	1,321	1,328
HCD RLF PUBLIC FACILITIES BEGINNING FUND BALANCE	87	234	1,321	1,328
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	2	6	10	10
680500 LOAN REPAID	145	1,085	100	100
	146	1,091	110	110
	=====	=====	=====	=====
Expense				
701000 TRUST EXPENDITURES	-	-	-	-
780001 APPROPRIATION FOR CONTINGENCY	-	-	1,431	1,438
HCD RLF PUB FAC EXPENDITURES	-	-	1,431	1,438
HCD RLF PUB FAC REV - EXPEND	146	1,091	(1,321)	(1,328)
	=====	=====	=====	=====
HCD RLF PUBLIC FACILITIES AVAILABLE FINANCING SOURCES	234	1,325	1,431	1,438
HCD RLF P\UBLIC FACILITIES FINANCING USES	-	-	1,431	1,438
	=====	=====	=====	=====
HCD RLF PUBLIC FACILITIES ENDING FUND BALANCE	234	1,325	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 2014-15, the entire available fund balance of \$165,891 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
HCD RLF REHAB FD ADMIN				
Fund Balance				
491100 F/B UNRES UNDES	354	21,008	29,893	165,191
EHAB BEGINNING FUND BALANCE	354	21,008	29,893	165,191
=====	=====	=====	=====	=====
HCD RLF R EHAB				
Revenue				
601000 TRUST REVENUE	4,474			
640101 INTEREST ON CASH	101	247	10	200
680500 LOAN REPAID	16,079	8,717	500	500
F REHAB REVENUE	20,654	8,964	510	700
=====	=====	=====	=====	=====
Expense				
701000 TRUST EXPENDITURES	-	-		
780100 APPROPRIATION FOR CONTINGENCY	-	-	30,403	165,891
F REHAB EXPENDITURES	-	-	30,403	165,891
F REHAB REV - EXPEND	20,654	8,964	(29,893)	(165,191)
=====	=====	=====	=====	=====
EHAB AVAILABLE FINANCING SOURCES	21,008	29,972	30,403	165,891
EHAB FINANCING USES	-	-	30,403	165,891
=====	=====	=====	=====	=====
HCD RLF REHAB ENDING FUND BALANCE	21,008	29,972	-	-
=====	=====	=====	=====	=====

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 2014-15, the entire available fund balance of \$51,029 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
	=====	=====	=====	=====
Fund Balance				
491100 F/B UNRES UNDES	449	452	50,036	50,729
RLF-HOMEBUYER ASSIST BEGINNING FUND BALANCE	449	452	50,036	50,729
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	3	169	600	300
680500 LOAN REPAID		50,000		
ME RLF HOMEBUYER ASSIST REVENUE	3	50,169	600	300
	=====	=====	=====	=====
Expense				
780100 APPROPRIATION FOR CONTINGENCY	-	-	50,636	51,029
ME RLF HOMEBUYER ASSIST EXPENDITURES	-	-	50,636	51,029
ME RLF HOMEBUYER ASSIST REV - EXPEND	3	50,169	(50,036)	(50,729)
	=====	=====	=====	=====
HCD HOME I RLF HOMEBUYER ASSIST				
RLF-HOMEBUYER ASSIST AVAILABLE FINANCING SOURCES	452	50,621	50,636	51,029
RLF-HOMEBUYER ASSIST FINANCING USES	-	-	50,636	51,029
	=====	=====	=====	=====
RLF-HOMEBUYER ASSIST ENDING FUND BALANCE	452	50,621	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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. For fiscal year 2014-15, the entire available fund balance is appropriated as a transfer to General Fund to close out this fund.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====				
PUTNEY CAMP ENTERPRISE FUND				
Fund Balance				
451100 RET EARN UNRESERVED	12,498	12,498	8,346	1,659
491100 F/B UNRES UNDES		208		
	<u>12,498</u>	<u>12,706</u>	<u>8,346</u>	<u>1,659</u>
=====				
PUTNEY CAMP ENTERPRISE FUND				
Revenue				
640101 INTEREST ON CASH	84	33	50	-
662601 P&R - SVC TO GOV'T	6,000		-	-
662603 P&R - DARE CAMP	-		-	-
662604 P&R - PUBLIC USAGE	1,550		9,000	-
662606 P&R - ACTIVITIES	-		1,200	-
662607 P&R - OTHER SVCS	10		-	-
673308 PRIVATE CONTRIBUTIONS	-		500	-
	<u>7,644</u>	<u>33</u>	<u>10,750</u>	<u>-</u>
=====				
PUTNEY CAMP ENTERPRISE FUND REVENUE				
Expense				
720300 COMMUNICATION SVCS	515	532	550	-
720502 HOUSEHOLD EXPENSE	125	708	-	-
720502 REFUSE DISPOSAL	1,033		1,200	-
720800 MTCE - EQUIPMENT	1,484	198	500	-
720801 AUTO SPLY/GAS/OIL	132	338	200	-
720802 REPAIR PARTS	-		400	-
720803 SERVICE CONTRACTS	-		500	-
720900 MTCE - BLDGS & IMPROVE	806	362	1,000	-
721206 REFUND/OVERCHARGES		850		-
721400 PROF & SPEC SVC	428	90	500	-
721431 FOOD SERVICES	-		200	-
721500 ADVRTS/PUBL & LEGAL NOTICES	-		50	-
721601 RENT/LSE CO VEHICLE	-		100	-
721602 RENT/LSE OTHER EQPT	-		200	-
721900 SPECIAL DEPT EXP	186	350	1,000	-
722101 GAS & ELECTRICITY	2,726	1,419	2,500	-
750100 OPERATING TRANSFERS OUT - GENERAL FUND	-	-	-	1,659
780100 APPROPRIATION FOR CONTINGENCY	-	-	10,196	-

COUNTY OF MADERA
 SPECIAL REVENUE
 FISCAL YEAR ENDING 06/30/2015

1400 PUTNEY CAMP ENTERPRISE FUND CONTINUED

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
PUTNEY CAMP ENTERPRISE FUND EXPENDITURES	7,436	4,847	19,096	1,659
PUTNEY CAMP ENTERPRISE FUND REV - EXPENSE	208	(4,814)	(8,346)	(1,659)
=====	=====	=====	=====	=====
ENTERPRISE FUND AVAILABLE FINANCING SOURCES	20,142	12,739	19,096	1,659
ENTERPRISE FUND FINANCING USES	7,436	4,847	19,096	1,659
=====	=====	=====	=====	=====
PUTNEY CAMP ENTERPRISE FUND RETAINED EARNINGS BALANCE	12,705	7,892	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 Engineering Department. Included here is Engineering Department's proposed budget for the 2014-15 fiscal year.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
USED OIL GRANT				
Fund Balance				
461100 F/B RES ENCUMBERANCES	-	4,695	-	-
491100 F/B UNRES UNDES	31,806	55,491	65,137	89,378
	<u>31,806</u>	<u>60,186</u>	<u>65,137</u>	<u>89,378</u>
BLOCK GRANTS BEGINNING FUND BALANCE	31,806	60,186	65,137	89,378
=====	=====	=====	=====	=====
USED OIL GRANT				
Revenue				
640101 INTEREST ON CASH	417	225	250	100
654037 ST - USED OIL GRANT	42,432	41,012	40,000	25,000
	<u>42,850</u>	<u>41,237</u>	<u>40,250</u>	<u>25,100</u>
BLOCK GRANTS REVENUE	42,850	41,237	40,250	25,100
=====	=====	=====	=====	=====
USED OIL GRANT				
Expense				
721400 PROFESSIONAL & SPECIALIZED SERVICES	-	-	45,000	50,000
721500 PUBS AND LEGAL NOTICES	5,000	1,302	10,000	10,000
721962 SPECIAL DEPARTMENTAL EXPENSE - USED OIL GRANTS	9,469	30,107	50,000	50,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	387	4,478
	<u>14,469</u>	<u>31,409</u>	<u>105,387</u>	<u>114,478</u>
BLOCK GRANTS EXPENDITURES	14,469	31,409	105,387	114,478
	<u>28,381</u>	<u>9,828</u>	<u>(65,137)</u>	<u>(89,378)</u>
BLOCK GRANTS REV - EXPEND	28,381	9,828	(65,137)	(89,378)
=====	=====	=====	=====	=====
BLOCK GRANTS AVAILABLE FINANCING SOURCES	74,655	101,423	105,387	114,478
BLOCK GRANTS FINANCING USES	14,469	31,409	105,387	114,478
	<u>60,186</u>	<u>70,014</u>	<u>-</u>	<u>-</u>
BLOCK GRANTS ENDING FUND BALANCE	60,186	70,014	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 Engineering Department. Included here is Engineering Department's proposed budget for the 2014-15 fiscal year.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
RECYCLING GRANT				
Fund Balance				
461100 F/B RES ENCUMBERANCES	-	5,000	-	-
491100 F/B UNRES UNDES	54,168	84,910	104,138	98,633
RECYCLING GRANT BEGINNING FUND BALANCE	54,168	89,910	104,138	98,633
Revenue				
601000 TRUST REVENUE	-	-	-	-
654504 STATE - CONSERVATION RECYCLING	40,336	19,780	20,000	20,000
640101 INTEREST ON CASH	(111)		-	-
RECYCLING GRANT REVENUE	40,225	19,780	20,000	20,000
Expense				
721400 PROFESSIONAL & SPECIALIZED SERVICES	-	-	60,000	55,633
721500 PUBS AND LEGAL NOTICES	-	802	10,000	10,000
721900 SPECIAL DEPT EXP		285		3,000
721947 SPECIAL DEPARTMENTAL EXPENSE - RECYCLING	4,483		53,000	50,000
721962 SDE-USED OIL GRANTS		6,882		-
780100 APPROPRIATION FOR CONTINGENCY	-	-	1,138	-
RECYCLING GRANT EXPENDITURES	4,483	7,969	124,138	118,633
RECYCLING GRANT REV - EXPEND	35,742	11,811	(104,138)	(98,633)
GRANT AVAILABLE FINANCING SOURCES	94,393	109,690	124,138	118,633
GRANT FINANCING USES	4,483	7,969	124,138	118,633
GRANT ENDING FUND BALANCE	89,910	101,721	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 for the purchase of the IFAS upgrade (\$25,000) and the remainder to be restricted for Technology system/asset upgrade and replacement. In 2014-15, the entire available fund balance of \$3,500 is appropriated for Operating Transfers Out - General Fund.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
CHUKCHANSI SETTLEMENT				
Fund Balance				
491100 F/B UNRES UNDES	680,343	685,398	686,187	3,500
CHUKCHANSI SETTLEMENT BEGINNING FUND BALANCE	680,343	685,398	686,187	3,500
Revenue	=====	=====	=====	=====
640101 INTEREST ON CASH	5,056	2,590	-	-
CHUKCHANSI SETTLEMENT REVENUE	5,056	2,590	-	-
Expense	=====	=====	=====	=====
750100 OPERATING TRANSFER OUT	-	-	686,187	3,500
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
CHUKCHANSI SETTLEMENT EXPENDITURES	-	-	686,187	3,500
CHUKCHANSI SETTLEMENT REV - EXPEND	5,056	2,590	(686,187)	(3,500)
CHUKCHANSI SETTLEMENT				
CHUKCHANSI SETTLEMENT AVAILABLE FINANCING SOURCES	685,398	687,988	686,187	3,500
CHUKCHANSI SETTLEMENT FINANCING USES	-	-	686,187	3,500
SETTLEMENT ENDING FUND BALANCE	685,398	687,988	-	-
=====	=====	=====	=====	=====

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 2014-15, \$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 \$80,200 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
Fund Balance				
491100 F/B UNRES UNDES	398,158	268,854	44,000	39,900
DEV FEE -GENERAL GOVT BEGINNING FUND BALANCE	398,158	268,854	44,000	39,900
DEV IMPACT FEE GEN GOVT				
Revenue				
640101 INTEREST ON CASH	1,736	579	1,200	800
662901 DEV FEE-COUNTY	46,452	27,607	35,000	40,000
	48,187	28,186	36,200	40,800
DEV IMPACT FEE GEN GOVT REVENUE				
Expense				
721206 REFUND/OVERCHARGES	1,359	-	-	-
721403 ACCTG AUDIT SVC	-	-	500	500
750000 OPERATING TRANSFERS OUT	240,000	-	-	-
750100 OP TRANS OUT - GEN FD	(59,509)	258,800	40,000	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	39,700	80,200
DEV FEE-GEN GOVT EXPENDITURES	181,850	258,800	80,200	80,700
DEV FEE-GEN GOVT REV - EXPEND	(133,663)	(230,614)	(44,000)	(39,900)
DEV FEE-GEN GOVT				
DEV FEE-GENERAL GOVT AVAILABLE FINANCING SOURCES	446,345	297,040	80,200	80,700
DEV FEE-GENERAL GOVT FINANCING USES	181,850	258,800	80,200	80,700
DEV FEE-GENERAL GOVT ENDING FUND BALANCE	264,495	38,240	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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. For 2014-15, \$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 \$510,585 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
DEV IMPACT FEE PUBLIC PROTECTION				
Fund Balance				
F/B UNRES UNDES	388,698	429,003	451,920	475,585
491100 IMPACT FEE-CNTY PUBLIC PRO BEGINNING FUND BALANCE	388,698	429,003	451,920	475,585
=====	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	3,098	1,689	2,000	2,500
662901 DEV FEE-COUNTY PUBLIC PROTECT	37,207	22,402	30,000	33,000
IMPACT FEE-PUBLIC PROTECT REVENUE	40,305	24,091	32,000	35,500
=====	=====	=====	=====	=====
Expense				
721206 REFUND/OVERCHARGES	-	-	-	-
721403 ACCOUNTING/AUDIT SVC	-	-	500	500
780100 APPROPRIATION FOR CONTINGENCY	-	-	483,420	510,585
IMPACT FEE-PUBLIC PROTECT EXPENDITURES	-	-	483,920	511,085
IMPACT FEE-PUBLIC PROTECT REV - EXPEND	40,305	24,091	(451,920)	(475,585)
=====	=====	=====	=====	=====
IMPACT FEE-CNTY PUBLIC PRO AVAILABLE FINANCING SOURCES	429,003	453,094	483,920	511,085
IMPACT FEE-CNTY PUBLIC PRO FINANCING USES	-	-	483,920	511,085
=====	=====	=====	=====	=====
IMPACT FEE-CNTY PUBLIC PRO ENDING FUND BALANCE	429,003	453,094	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 2014-15, \$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 \$14,130 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
DEV IMPACT FEE LIBRARY				
DEV IMPACT FEE LIBRARY				
Fund Balance				
491100 F/B UNRES UNDES	139,835	152,294	161,435	4,580
IMPACT FEE-LIBRARY BEGINNING FUND BALANCE	<u>139,835</u>	<u>152,294</u>	<u>161,435</u>	<u>4,580</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	1,102	603	400	50
662901 DEV FEE-COUNTY	11,358	8,958	10,000	10,000
	<u>12,459</u>	<u>9,561</u>	<u>10,400</u>	<u>10,050</u>
	=====	=====	=====	=====
Expense				
721206 REFUND/OVERCHARGES	-	-	-	-
721403 ACCOUNTING/AUDIT SVC			500	500
780100 APPROPRIATION FOR CONTINGENCY	-	-	171,335	14,130
IMPACT FEE-LIBRARY EXPENDITURES	<u>-</u>	<u>-</u>	<u>171,835</u>	<u>14,630</u>
IMPACT FEE-LIBRARY REV - EXPEND	<u>12,459</u>	<u>9,561</u>	<u>(161,435)</u>	<u>(4,580)</u>
	=====	=====	=====	=====
IMPACT FEE-LIBRARY AVAILABLE FINANCING SOURCES	152,294	161,855	171,835	14,630
IMPACT FEE-LIBRARY FINANCING USES	-	-	171,835	14,630
IMPACT FEE-LIBRARY ENDING FUND BALANCE	<u>152,294</u>	<u>161,855</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

1433 DEVELOPMENT IMPACT FEE PARKS

The County began collecting new Development Impact Fees and depositing them into these funds on May 1, 2007. For 2014-15, \$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 \$72,288 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
DEV IMPACT FEE PARKS				
Fund Balance				
491100 F/B UNRES UNDES	177,610	89,501	46,321	59,488
DEV IMPACT FEE PARKS BEGINNING FUND BALANCE	<u>177,610</u>	<u>89,501</u>	<u>46,321</u>	<u>59,488</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	911	79	500	500
662901 DEV FEE-COUNTY	15,045	11,857	13,000	12,800
PACT FEE-PARKS REVENUE	<u>15,957</u>	<u>11,936</u>	<u>13,500</u>	<u>13,300</u>
	=====	=====	=====	=====
Expense				
721206 REFUND/OVERCHARGES	-	-	-	-
721400 PROF & SPEC SVC	2,674	-	-	-
721403 ACCOUNTING/AUDIT SVC	-	-	500	500
750100 OP TRANS OUT - FEN FD	101,392	-	-	-
750000 OPERATING TRANSFERS OUT	-	55,000	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	59,321	72,288
IMPACT FEE-PARKS EXPENDITURES	<u>104,066</u>	<u>55,000</u>	<u>59,821</u>	<u>72,788</u>
IMPACT FEE-PARKS REV - EXPEND	<u>(88,109)</u>	<u>(43,064)</u>	<u>(46,321)</u>	<u>(59,488)</u>
	=====	=====	=====	=====
FEE-PARKS AVAILABLE FINANCING SOURCES	193,567	101,437	59,821	72,788
FEE-PARKS FINANCING USES	<u>104,066</u>	<u>55,000</u>	<u>59,821</u>	<u>72,788</u>
	=====	=====	=====	=====
PARKS ENDING FUND BALANCE	<u>89,501</u>	<u>46,437</u>	-	-
	=====	=====	=====	=====

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 2014-15, \$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 \$32,434 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
DEV IMPACT FEE SHRF PTRL/INV				
Fund Balance				
491100 F/B UNRES UNDES	52,550	57,870	26,634	28,774
DEV FEE-SHRF PTRL/INV BEGINNING FUND BALANCE	52,550	57,870	26,634	28,774
=====	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	418	89	160	160
662901 DEV FEE-COUNTY	4,902	2,866	4,000	4,000
DEV FEE-SHRF PTRL/INV REVENUE	5,320	2,955	4,160	4,160
=====	=====	=====	=====	=====
Expense				
721206 REFUND/OVERCHARGES	-	-		
721403 ACCOUNTING/AUDIT SVC	-	-	500	500
750100 OP TRANS OUT-GEN FD		37,130		
780100 APPROPRIATION FOR CONTINGENCY			30,294	32,434
DEV FEE-SHRF PTRL/INV EXPENDITURES	-	37,130	30,794	32,934
DEV FEE-SHRF PTRL/INV REV - EXPEND	5,320	(34,175)	(26,634)	(28,774)
=====	=====	=====	=====	=====
DEV FEE-SHRF PTRL/INV AVAILABLE FINANCING SOURCES	57,870	60,825	30,794	32,934
DEV FEE-SHRF PTRL/INV FINANCING USES	-	37,130	30,794	32,934
=====	=====	=====	=====	=====
DEV FEE-SHRF PTRL/INV ENDING FUND BALANCE	57,870	23,695	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 2014-15, \$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 \$47,425 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
DEV IMPACT FEE FIRE				
Fund Balance				
491100 F/B UNRES UNDES	322,220	29,128	43,975	12,825
IMPACT FEE-FIRE BEGINNING FUND BALANCE	322,220	29,128	43,975	12,825
Revenue				
640101 INTEREST ON CASH	1,746	155	985	100
662901 DEV FEE-COUNTY	36,037	14,798	30,000	35,000
FEE-FIRE REVENUE	37,783	14,953	30,985	35,100
Expense				
721206 REFUND/OVERCHARGES	-	-	-	-
721403 ACCOUNTING/AUDIT SVC	-	-	500	500
730308 CASH FLOW PAYBACK	-	-	69,125	-
750000 OPERATING TRANSFERS OUT	330,875	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	5,335	47,425
IMPACT FEE-FIRE EXPENDITURES	330,875	-	74,960	47,925
IMPACT FEE-FIRE REV - EXPEND	(293,092)	14,953	(43,975)	(12,825)
DEV IMPACT FEE FIRE				
IMPACT FEE-FIRE AVAILABLE FINANCING SOURCES	360,003	44,081	74,960	47,925
IMPACT FEE-FIRE FINANCING USES	330,875	-	74,960	47,925
IMPACT FEE-FIRE ENDING FUND BALANCE	29,128	44,081	-	-
=====	=====	=====	=====	=====

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 2014-15. The entire available fund balance of \$13,031 is appropriated for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====				
BASS LAKE EROSION CONTROL PROJ				
Fund Balance				
491100 F/B UNRES UNDES	13,058	13,031	13,031	13,031
PROJ BEGINNING FUND BALANCE	<u>13,058</u>	<u>13,031</u>	<u>13,031</u>	<u>13,031</u>
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	(27)			
PROJ REVENUE	<u>(27)</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>(27)</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 06/30/2015

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. For 2014-15, \$47,253 is appropriated to pay on the loan from the General Fund to constitute the final amount in reimbursements and to close out this fund.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
MADERA COUNTY RDA				
Fund Balance				
461100 F/B RES ENCUMBRANCES	80,572	82,592	-	-
491100 F/B UNRES UNDES	36,559	(23,140)	39,686	35,063
RDA BEGINNING FUND BALANCE	<u>117,131</u>	<u>59,452</u>	<u>39,686</u>	<u>35,063</u>
Revenue				
640101 INTEREST ON CASH	779	151	300	100
654083 ST CLEAN UP-NO FORK MILL	-	17,458	17,500	12,090
REDEVELOPMENT AGENCY REVENUE	<u>779</u>	<u>17,609</u>	<u>17,800</u>	<u>12,190</u>
Expense				
721400 PROF & SPEC SVC	17,957	7,238	-	-
721900 SPECIAL DEPT EXP	-	-	-	-
730320 LOAN REPAY GEN FD	40,500	30,000	41,246	47,253
750100 OP TRANS OUT - GEN FD	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	16,240	-
REDEVELOPMENT AGENCY EXPENDITURES	<u>58,457</u>	<u>37,238</u>	<u>57,486</u>	<u>47,253</u>
REDEVELOPMENT AGENCY REV - EXPEND	<u>(57,678)</u>	<u>(19,629)</u>	<u>(39,686)</u>	<u>(35,063)</u>
RDA AVAILABLE FINANCING SOURCES	<u>37,338</u>	<u>77,061</u>	<u>57,486</u>	<u>47,253</u>
RDA FINANCING USES	<u>58,457</u>	<u>37,238</u>	<u>57,486</u>	<u>47,253</u>
RDA ENDING FUND BALANCE	<u>(21,119)</u>	<u>39,823</u>	<u>-</u>	<u>-</u>

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 2014-15 is included herein.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====				
CSA 21 CASCADEL WOODS				
Fund Balance				
491100 F/B UNRES UNDES	17,052	15,880	30,000	30,000
	<u>17,052</u>	<u>15,880</u>	<u>30,000</u>	<u>30,000</u>
SCADEL WOODS BEGINNING FUND BALANCE	17,052	15,880	30,000	30,000
	<u>17,052</u>	<u>15,880</u>	<u>30,000</u>	<u>30,000</u>
=====				
CSA 21 CASCADELL WOODS				
Revenue				
640101 INTEREST ON CASH	123	114	80	70
640103 INTEREST ON PROPERTY TAX COLL	2	(1)	-	-
640302 BLDG/IMPROVEMENT RENTALS	-	2,700	-	-
640303 OTHER RENTS/CONCESSIONS	80	-	130	130
660204 SP ASMT - PARKS/LAND	14,850	14,900	14,500	14,700
660210 SP ASMT - DELINQUENT ASMT	-	292	-	230
	<u>15,056</u>	<u>18,005</u>	<u>14,710</u>	<u>15,130</u>
CASCADELL WOODS REVENUE	15,056	18,005	14,710	15,130
	<u>15,056</u>	<u>18,005</u>	<u>14,710</u>	<u>15,130</u>
=====				
Expense				
720300 COMMUNICATION SVCS	-	259	-	1,100
720501 JANITORIAL	-	190	-	-
720601 GENERAL INSURANCE	5,508	-	-	-
720900 MTCE - BLDGS & IMPROVE	3,908	1,268	5,400	3,850
720912 MTCE - PARKS	32	-	2,380	2,600
721302 POSTAGE	3	-	-	750
721306 EQPT < FA LIMIT	-	-	-	1,400
721403 AUDIT/ACCTG SVCS	4,200	-	1,340	1,340
721461 P&S - ENGINEERING SERVICES	-	-	5,000	-
721602 RENT/LSE OTHER EQPT	-	60	-	-
721900 SPECIAL DEPT EXP	-	199	-	-
722005 REIMB EMPLOYEE CARS	45	-	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

4890 S A 21 CASCADEL WOODS CONTINUED

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
722101 GAS & ELECTRICITY	1,721	1,035	5,240	1,360
722102 SWR & WTR CHARGES	810	810	1,640	1,360
740200 BLDGS & IMPROVE	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	23,710	32,470
	<hr/>	<hr/>	<hr/>	<hr/>
CASCADELL WOODS EXPENDITURES	16,227	3,821	44,710	45,130
	<hr/>	<hr/>	<hr/>	<hr/>
CASCADELL WOODS REV - EXPEND	(1,172)	14,184	(30,000)	(30,000)
	=====	=====	=====	=====
CASCADEL WOODS AVAILABLE FINANCING SOURCES	32,107	33,885	44,710	45,130
CASCADEL WOODS FINANCING USES	16,227	3,821	44,710	45,130
	<hr/>	<hr/>	<hr/>	<hr/>
S A 21 CA CASCADEL WOODS ENDING FUND BALANCE	15,880	30,064	-	-
	=====	=====	=====	=====

5100 COUNTY SERVICE AREA 22 TABLE MOUNTAIN ZONE B

This district was formed to provide fire prevention, road maintenance, and lighting services to Children’s Hospital Central California and its immediate area. Currently, Children’s Hospital Central California 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 2014-15, appropriates \$195,000 transfers to the General Fund, and provides for a \$129,288 appropriation for contingency.

	ACTUAL 2011-12	ACTUAL 2012-13	BOARD APPROVED 2013-14	PROPOSED BUDGET 2014-15
=====	=====	=====	=====	=====
CSA 22 TABLE MTN ZONE B				
Fund Balance				
491100 F/B UNRES UNDES	73,042	92,921	113,913	121,448
ZONE B BEGINNING FUND BALANCE	<u>73,042</u>	<u>92,921</u>	<u>113,913</u>	<u>121,448</u>
	=====	=====	=====	=====
MNT ZONE B				
Revenue				
640101 INTEREST ON CASH	1,261	826	600	400
660201 SP ASMT - RDS	20,000	21,000	21,000	21,000
660203 SP ASMT - LIGHTS	2,440	2,440	2,440	2,440
660221 SPEC ASMNT-FIRE SERVICES	176,723	229,189	190,000	190,000
662723 SERVICES TO OTHER AGENCIES	1,000		-	-
TABLE MNT ZONE B REVENUE	<u>201,424</u>	<u>253,455</u>	<u>214,040</u>	<u>213,840</u>
	=====	=====	=====	=====
Expense				
720906 MTCE - ROADS	22	8,096	10,000	10,000
720909 MTCE - ST LIGHTS	-	2,219	1,000	1,000
750100 OP TRANS OUT - GEN FD	181,523	184,338	195,000	195,000
780100 APPROPRIATION FOR CONTINGENCY			<u>121,953</u>	<u>129,288</u>
TABLE MNT ZONE B EXPENDITURES	<u>181,545</u>	<u>194,653</u>	<u>327,953</u>	<u>335,288</u>
TABLE MNT ZONE B REV - EXPEND	<u>19,879</u>	<u>58,802</u>	<u>(113,913)</u>	<u>(121,448)</u>
	=====	=====	=====	=====
TABLE MNT ZONE B AVAILABLE FINANCING SOURCES	<u>274,466</u>	<u>346,376</u>	<u>327,953</u>	<u>335,288</u>
TABLE MNT ZONE B FINANCING USES	<u>181,545</u>	<u>194,653</u>	<u>327,953</u>	<u>335,288</u>
	=====	=====	=====	=====
TABLE MNT ZONE B ENDING FUND BALANCE	<u>92,921</u>	<u>151,723</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 2014-15 fiscal year. The budget presented herein provides for administrative costs and \$19,484 appropriation for refunds.

	ACTUAL 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
=====	=====	=====	=====	=====
RIO MESA CFD 93-1				
Fund Balance				
482100 F/B UNRES DES BOND RES	8,416	8,416	15,072	20,624
491100 F/B UNRES UNDES		4,745		
C F D 93- 1 RIO MESA BEGINNING FUND BALANCE	8,416	13,161	15,072	20,624
	=====	=====	=====	=====
COMM FAC DIST 93-1				
Revenue				
640101 INTEREST ON CASH	75	57	40	40
640103 INTEREST ON PROPERTY TAX		5		
660205 SP ASMT - BONDS	-		-	-
660210 SP ASMT-DELINQUENT ASMT		1,894		
673800 PY CANCEL WARRANTS	4,670		-	-
RIO ME SA COMM FAC DIST 93-1 REVENUE	4,745	1,956	40	40
	=====	=====	=====	=====
Expense				
721206 REFUND/OVERCHARGES	-	-	13,932	19,484
721400 PROF & SPEC SVC	-	-	-	-
721403 AUDIT/ACCTG SVCS	-	-	1,180	1,180
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
COMM FAC DIST 93-1 EXPENDITURES	-	-	15,112	20,664
COMM FAC DIST 93-1 REV - EXPEND	4,745	1,956	(15,072)	(20,624)
	=====	=====	=====	=====
RIO MESA AVAILABLE FINANCING SOURCES	13,161	15,117	15,112	20,664
RIO MESA FINANCING USES	-	-	15,112	20,664
	=====	=====	=====	=====
RIO MESA ENDING FUND BALANCE	13,161	15,117	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 2014-15 appropriations provide for refunds to property owners and County administrative costs.

	ACTUAL 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
=====	=====	=====	=====	=====
COMM COLLEGE CFD 94-1				
Fund Balance				
482100 F/B UNRES DES BOND RES	41,817	41,817	82,761	83,156
491100 F/B UNRES UNDES		40,849		
C F D 94-1 COMMUNITY COLLEGE BEGINNING FUND BALANCE	41,817	82,666	82,761	83,156
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH	502	313	200	200
640103 INTEREST ON PROPERTY TAX	132		-	-
660210 SP ASMT - DELINQUENT ASMT	40,216		400	400
COMM FAC DIST 94-1 REVENUE	40,849	313	600	600
	=====	=====	=====	=====
Expense				
721206 REFUND/OVERCHARGES	-	-	81,361	81,756
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	-	-	83,361	83,756
COMM FAC DIST 94-1 REV - EXPEND	40,849	313	(82,761)	(83,156)
	=====	=====	=====	=====
COMMUNITY COLLEGE AVAILABLE FINANCING SOURCES	82,666	82,979	83,361	83,756
COMMUNITY COLLEGE FINANCING USES	-	-	83,361	83,756
	=====	=====	=====	=====
COMMUNITY COLLEGE ENDING FUND BALANCE	82,666	82,979	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 2014-15 budget provides for appropriations to cover Treasurer-Tax Collector expenses of administering the funds and a \$401,500 contribution to other agencies.

	ACTUAL 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
=====	=====	=====	=====	=====
CO B I D				
Fund Balance				
491100 F/B UNRES UNDES	(132,934)	1,075	1,489	20,442
IMPRV DISTRICT BEGINNING FUND BALANCE	<u>(132,934)</u>	<u>1,075</u>	<u>1,489</u>	<u>20,442</u>
	=====	=====	=====	=====
IMPRV DISTRICT				
Revenue				
601000 TRUST REVENUE	-	-	-	-
640101 INTEREST ON CASH	85		80	-
660231 SPEC ASSESSMT - BUS IMPRV DST	583,066	452,369	400,000	400,000
IMPRV DISTRICT REVENUE	<u>583,151</u>	<u>452,369</u>	<u>400,080</u>	<u>400,000</u>
	=====	=====	=====	=====
Expense				
701000 TRUST EXPENDITURES	2,484		-	-
721400 PROFESSIONAL & SPECIALIZED SERVICES	-	1,030	-	-
731305 CONTRIBUTIONS/OTHER AGENCIES	446,658	452,440	401,489	401,500
780100 APPROPRIATION FOR CONTINGENCY			80	18,942
IMPRV DISTRICT EXPENDITURES	<u>449,141</u>	<u>453,470</u>	<u>401,569</u>	<u>420,442</u>
IMPRV DISTRICT REV - EXPEND	<u>134,010</u>	<u>(1,101)</u>	<u>(1,489)</u>	<u>(20,442)</u>
	=====	=====	=====	=====
IMPRV DISTRICT AVAILABLE FINANCING SOURCES	450,217	453,444	401,569	420,442
IMPRV DISTRICT FINANCING USES	449,141	453,470	401,569	420,442
	=====	=====	=====	=====
IMPRV DISTRICT ENDING FUND BALANCE	<u>1,075</u>	<u>(26)</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
=====	=====	=====	=====	=====
5501 AG COMM TRUST				
Fund Balance				
491100 F/B UNRES UNDES	-	-	-	9,272
BEGINNING FUND BALANCE	-	-	-	9,272
	=====	=====	=====	=====
Revenue				
657124 FED-USDA GWSS APHIS	-	66,496	200,000	200,000
AG COMM TRUST REVENUE	-	66,496	200,000	200,000
	=====	=====	=====	=====
Expense				
721400 PROFESSIONAL & SPECIALIZED SERVICES	-	66,496	200,000	200,000
750100 APPROPRIATIONS FOR CONTINGENCY	-	-	-	9,272
EXPENDITURES	-	66,496	200,000	209,272
AG COMM TRUST REV - EXPEND	-	0	-	-
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	-	66,496	200,000	209,272
FINANCING USES	-	66,496	200,000	209,272
	=====	=====	=====	=====
5501 AG COI ENDING FUND BALANCE	-	0	-	-
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

5725 COUNTY DNA ID FUND DOC

The County collects fees under Prop 69 to defray costs of DNA testing. For fiscal year 2014-15, \$120,000 is appropriated for Transfer to the General Fund. The remaining available fund balance of \$355,327 is appropriated for contingency.

	ACTUAL 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
=====	=====	=====	=====	=====
5725 COUNTY DNA ID FUND DOC				
Fund Balance				
491100 F/B UNRES UNDES	298,274	360,382	343,488	418,027
BEGINNING FUND BALANCE	<u>298,274</u>	<u>360,382</u>	<u>343,488</u>	<u>418,027</u>
	=====	=====	=====	=====
Revenue				
601000 TRUST REVENUE	59,570	57,626	-	-
640101 INTEREST ON CASH	2,538	1,565	1,300	1,300
630405 PROP 69 DNA TEST			56,000	56,000
IVIL FEES GC 26731 REVENUE	<u>62,108</u>	<u>59,191</u>	<u>57,300</u>	<u>57,300</u>
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	-	-	50,000	120,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	350,788	355,327
EXPENDITURES	<u>-</u>	<u>-</u>	<u>400,788</u>	<u>475,327</u>
FEES GC 26731 REV - EXPEND	<u>62,108</u>	<u>59,191</u>	<u>(343,488)</u>	<u>(418,027)</u>
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	<u>360,382</u>	<u>419,573</u>	<u>400,788</u>	<u>475,327</u>
FINANCING USES	<u>-</u>	<u>-</u>	<u>400,788</u>	<u>475,327</u>
	=====	=====	=====	=====
5725 COUNT ENDING FUND BALANCE	<u>360,382</u>	<u>419,573</u>	<u>-</u>	<u>-</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 the H1N1 response), acts of bioterrorism, and other public health threats. For 2014-15, \$360,000 is recommended for transfer to the Public Health Department budgets to fund related activities, with the remaining projected balance of \$8,680 appropriated for contingency.

	ACTUAL 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
HEALTH BI/PREPAREDNESS				
Fund Balance				
491100 F/B UNRES UNDES	81,619	180,339	167,434	178,330
HEALTH BI/PREPAREDNESS FUND BALANCE	81,619	180,339	167,434	178,330
HEALTH BI/PREPAREDNESS				
Revenue				
601000 TRUST REVENUE	(86,892)	-	-	-
601100 CONTRA TRUST REVENUE	-	-	-	-
640101 INTEREST ON CASH	1,096	754	350	350
657090 FED - HEALTH - BIOPREPAREDNESS	184,516	189,093	158,400	190,000
661602 HEALTH RECORDING FEES	-	-	-	-
HEALTH BI/PREPAREDNESS REVENUE	98,719	189,847	158,750	190,350
Expense				
750100 OPERATING TRANSFER OUT	-	227,943	158,400	360,000
780100 APPROPRIATION FOR CONTINGENCY			167,784	8,680
HEALTH BI/PREPAREDNESS EXPENDITURES	-	227,943	326,184	368,680
HEALTH BI/PREPAREDNESS REV - EXPEND	98,719	(38,096)	(167,434)	(178,330)
HEALTH BI/PREPAREDNESS AVAILABLE FINANCING SOURCES	180,339	370,186	326,184	368,680
HEALTH BI/PREPAREDNESS FINANCING USES	-	227,943	326,184	368,680
HEALTH BI/PREPAREDNESS ENDING FUND BALANCE	180,339	142,243	-	-

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 2014-15, \$295,000 is recommended for transfer to the Public Health Department budgets to fund related activities, with the remaining projected balance of \$171,541 appropriated for contingency.

	ACTUAL 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
HEALTH - HPP				
Fund Balance				
491100 F/B UNRES UNDES	72,423	80,443	350	283,476
HEALTH - HPP FUND BALANCE	72,423	80,443	350	283,476
HEALTH - HPP				
Revenue				
601000 TRUST REVENUE	(170,000)	-	-	-
601100 CONTRA TRUST REVENUE	-	-	-	-
640101 INTEREST ON CASH	321	574	-	65
657091 FED - HEALTH / NATIONAL BIOTERRORISM HOSPITAL	177,699	249,936	163,544	183,000
HEALTH - HPP REVENUE	8,020	250,510	163,544	183,065
Expense				
750100 OPERATING TRANSFER OUT	-	166,855	163,544	295,000
780100 APPROPRIATION FOR CONTINGENCY			350	171,541
HEALTH - HPP EXPENDITURES	-	166,855	163,894	466,541
HEALTH - HPP REV - EXPEND	8,020	83,655	(350)	(283,476)
HEALTH - HPP AVAILABLE FINANCING SOURCES	80,443	330,953	163,894	466,541
HEALTH - HPP FINANCING USES	-	166,855	163,894	466,541
HEALTH - HPP ENDING FUND BALANCE	80,443	164,098	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 2014-15, \$106,000 is recommended for transfer to the Public Health Department budgets to fund-related activities, with the remaining projected balance of \$37,949 appropriated for contingency.

	ACTUAL 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
HEALTH - CDC/PAN FLU				
Fund Balance				
491100 F/B UNRES UNDES	17,466	12,499	29,102	78,735
HEALTH - CDC/PAN FLU FUND BALANCE	17,466	12,499	29,102	78,735
HEALTH - CDC/.PAN FLU				
Revenue				
601000 TRUST REVENUE	-	-	-	-
601100 CONTRA TRUST REVENUE	(60,000)	-	-	-
640101 INTEREST ON CASH	138	83	50	50
657090 FED - HEALTH / NATIONAL BIOPREPAREDNESS	54,895	89,482	65,166	65,164
HEALTH - CDC/PAN FLU REVENUE	(4,967)	89,565	65,216	65,214
Expense				
750100 OPERATING TRANSFER OUT	-	56,477	58,653	106,000
780100 APPROPRIATION FOR CONTINGENCY			35,665	37,949
HEALTH - CDC/PAN FLU EXPENDITURES	-	56,477	94,318	143,949
HEALTH - CDC/PAN FLU REV - EXPEND	(4,967)	33,088	(29,102)	(78,735)
HEALTH - CDC/PAN FLU AVAILABLE FINANCING SOURCES	12,499	102,064	94,318	143,949
HEALTH - CDC/PAN FLU FINANCING USES	-	56,477	94,318	143,949
HEALTH - CDC/PAN FLU ENDING FUND BALANCE	12,499	45,587	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

5948 HEALTH - CDC H1N1

Federal funds are 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 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
=====	=====	=====	=====	=====
HEALTH - CDC H1N1				
Fund Balance				
491100 F/B UNRES UNDES	(0)	202,864	-	-
HEALTH - CDC H1N1 FUND BALANCE	(0)	202,864	-	-
=====	=====	=====	=====	=====
HEALTH - CDC H1N1				
Revenue				
601100 CONTRA TRUST REVENUE	-	-	-	-
640101 INTEREST ON CASH	732	2	-	-
657083 FED - CDC PHER PHASE 1	49,690	-	-	-
657088 FED - CDC PHER PHASE 2	84,371	-	-	-
657089 FED - CDC PHER PHASE 3	68,071	-	-	-
HEALTH - CDC H1N1 REVENUE	202,864	2	-	-
=====	=====	=====	=====	=====
Expense				
750100 OPERATING TRANSFER OUT	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
HEALTH - CDC H1N1 EXPENDITURES	-	-	-	-
HEALTH - CDC H1N1 REV - EXPEND	202,864	2	-	-
=====	=====	=====	=====	=====
HEALTH - CDC H1N1 AVAILABLE FINANCING SOURCES	202,864	202,866	-	-
HEALTH - CDC H1N1 FINANCING USES	-	-	-	-
HEALTH - CDC H1N1 ENDING FUND BALANCE	202,864	202,866	-	-
=====	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

5949 HEALTH - HPP H1N1

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). 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 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
=====	=====	=====	=====	=====
HEALTH - HPP H1N1				
Fund Balance				
491100 F/B UNRES UNDES	8,655	8,697	-	-
HEALTH - HPP H1N1 FUND BALANCE	8,655	8,697	-	-
=====	=====	=====	=====	=====
HEALTH - HPP H1N1				
Revenue				
601000 TRUST REVENUE	-	-	-	-
601100 CONTRA TRUST REVENUE	-	-	-	-
640101 INTEREST ON CASH	42	0	-	-
657091 FED - HLTH/NAT'L B/T HOSP	-	-	-	-
HEALTH - HPP H1N1 REVENUE	42	0	-	-
=====	=====	=====	=====	=====
Expense				
750100 OPERATING TRANSFER OUT	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
HEALTH - HPP H1N1 EXPENDITURES	-	-	-	-
HEALTH - HPP H1N1 REV - EXPEND	42	0	-	-
=====	=====	=====	=====	=====
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 06/30/2015

5951 HEALTH - BURIAL PERMIT TRUST

The County collects fees for indigent burials and deposits them into this fund. For 2014-15, \$33,801 is appropriated for Transfer to the General Fund to reimburse associated costs. The remaining available fund balance of \$494 is appropriated for contingency.

	ACTUAL 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
=====	=====	=====	=====	=====
HEALTH - BURIAL PERMIT TRUST				
Fund Balance				
491100 F/B UNRES UNDES	(13)	2,113	2,207	4,295
HEALTH - BURIAL PERMIT TRUST FUND BALANCE	<u>(13)</u>	<u>2,113</u>	<u>2,207</u>	<u>4,295</u>
=====	=====	=====	=====	=====
HEALTH - BURIAL PERMIT TRUST				
Revenue				
601000 TRUST REVENUE	30,600	33,715	-	-
620705 INDIGENT BURIAL PERMITS	-	-	30,000	30,000
640101 INTEREST ON CASH	(4)	-	-	-
HEALTH - BURIAL PERMIT TRUST REVENUE	<u>30,596</u>	<u>33,715</u>	<u>30,000</u>	<u>30,000</u>
=====	=====	=====	=====	=====
Expense				
701000 TRUST EXPENDITURES	28,470	33,621	30,000	33,801
750100 OPERATING TRANSFER OUT	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY			2,207	494
HEALTH - BURIAL PERMIT TRUST EXPENDITURES	<u>28,470</u>	<u>33,621</u>	<u>32,207</u>	<u>34,295</u>
HEALTH - BURIAL PERMIT TRUST REV - EXPEND	<u>2,126</u>	<u>94</u>	<u>(2,207)</u>	<u>(4,295)</u>
=====	=====	=====	=====	=====
HEALTH - BURIAL PERMIT TRUST AVAILABLE FINANCING SOURCE	30,583	35,828	32,207	34,295
HEALTH - BURIAL PERM,IT FINANCING USES	<u>28,470</u>	<u>33,621</u>	<u>32,207</u>	<u>34,295</u>
=====	=====	=====	=====	=====
HEALTH - BURIAL ENDING FUND BALANCE	<u>2,113</u>	<u>2,207</u>	<u>-</u>	<u>-</u>
=====	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

6031 HEALTH TOBACCO EDUCATION

The County receives a grant from the State to fund tobacco education within this County. For fiscal year 2014-15, \$300,000 is appropriated for Transfer to the General Fund. The remaining available fund balance of \$103,494 is appropriated for contingency.

	ACTUAL 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
HEALTH TOBACCO EDUCATION				
Fund Balance				
491100 F/B UNRES UNDES	38,563	39,430	135,794	253,244
HEALTH TOBACCO EDUCATION FUND BALANCE	38,563	39,430	135,794	253,244
HEALTH TOBACCO EDUCATION				
Revenue				
601000 TRUST REVENUE	-	41,488	-	-
630219 PC 308 - TOBACCO EDUCATION	-	-	-	-
640101 INTEREST ON CASH	866	863	250	250
652110 ST - HEALTH TOBACCO EDU	-	-	155,289	150,000
HEALTH TOBACCO EDUCATION REVENUE	866	42,351	155,539	150,250
Expense				
701000 TRUST EXPENDITURES	-	-	-	-
750100 OPERATING TRANSFER OUT	-	-	155,289	300,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	136,044	103,494
HEALTH TOBACCO EDUCATION EXPENDITURES	-	-	291,333	403,494
HEALTH TOBACCO EDUCATION REV - EXPEND	866	42,351	(135,794)	(253,244)
HEALTH TOBACCO EDUCATION AVAILABLE FIN SOURCES	39,430	81,781	291,333	403,494
HEALTH TOBACCO EDUCATION FINANCING USES	-	-	291,333	403,494
HEALTH TOBACCO EDUCATION FUND BALANCE	39,430	81,781	-	-

COUNTY OF MADERA
SPECIAL REVENUE
FISCAL YEAR ENDING 06/30/2015

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 2014-15, \$50,000 is appropriated as Transfer from this fund to the General Fund. The remaining available fund balance of \$33,887 is appropriated for contingency.

	ACTUAL 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
=====	=====	=====	=====	=====
6083 PUBLIC LIBRARY FUNDS				
Fund Balance				
491100 F/B UNRES UNDES	107,447	108,245	83,369	83,887
BEGINNING FUND BALANCE	107,447	108,245	83,369	83,887
	=====	=====	=====	=====
Revenue				
601000 TRUST REVENUE	-	-	-	-
640101 INTEREST ON CASH	798	409	-	-
654020 STATE LIBRARY SUBVENTION	-	-	-	-
IVIL FEES GC 26731 REVENUE	798	409	-	-
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	-	-	25,000	50,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	58,369	33,887
EXPENDITURES	-	-	83,369	83,887
FEES GC 26731 REV - EXPEND	798	409	(83,369)	(83,887)
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	108,245	108,654	83,369	83,887
FINANCING USES	-	-	83,369	83,887
	=====	=====	=====	=====
6083 PUBLIC ENDING FUND BALANCE	108,245	108,654	-	-
	=====	=====	=====	=====

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 2014-15, \$192,752 is appropriated in this fund for Transfer to the General Fund.

	ACTUAL 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
=====	=====	=====	=====	=====
COMMUNITY CORRECTIONS PROGRAM TRAINING				
61321 COMMUNITY CORRECTIONS PROGRAM TRAINING				
Fund Balance				
461100 F/B RES ENCUMBRANCES	-	-	-	-
491100 F/B UNRES UNDES	-		48,414	-
	<hr/>	<hr/>	<hr/>	<hr/>
RDA BEGINNING FUND BALANCE	-	-	48,414	-
	=====	=====	=====	=====
Revenue				
640101 INTEREST ON CASH				
654000 STATE - OTHER	119,125	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
COMMUNITY CORRECTIONS PROG REVENUE TRAINING	119,125	-	-	-
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	17,390	66,475	48,414	-
780100 APPROPRIATION FOR CONTINGENCY	-	-		
	<hr/>	<hr/>	<hr/>	<hr/>
COMMUNITY CORRECTIONS PROG TRAINING EXPENDITURES	17,390	66,475	48,414	-
	<hr/>	<hr/>	<hr/>	<hr/>
COMMUNITY CORRECTIONS PROGRAM REV - EXPEND	101,735	(66,475)	(48,414)	-
=====	=====	=====	=====	=====

COMMUNITY CORRECTIONS PROGRAM CONTINUED

61322 COMMUNITY CORRECTIONS PROGRAM

Fund Balance				
461100 F/B RES ENCUMBRANCES	-	-	-	-
491100 F/B UNRES UNDES	-	122,880	119,545	192,752
RDA BEGINNING FUND BALANCE	-	122,880	119,545	192,752
Revenue				
640101 INTEREST ON CASH	-	1,216	-	-
654000 STATE - OTHER	100,000	100,000	-	-
COMMUNITY CORRECTIONS PROGRAM REVENUE	100,000	101,216	-	-
Expense				
721400 PROF & SPEC SVC	-	-	-	-
721900 SPECIAL DEPT EXP	-	-	-	-
730320 LOAN REPAY GEN FD	-	-	-	-
750100 OP TRANS OUT - GEN FD	79,998	4,710	119,545	192,752
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
COMMUNITY CORRECTIONS PROGRAM EXPENDITURES	79,998	4,710	119,545	192,752
COMMUNITY CORRECTIONS PROGRAM REV - EXPEND	20,002	96,506	(119,545)	(192,752)
COMMUNITY CORRECTIONS PROGRAM AVAILABLE FINANCING SI	219,125	224,096	119,545	192,752
COMMUNITY CORRECTIONS PROGRAM FINANCING USES	97,388	71,185	119,545	192,752
COMMUNITY CORRECTIONS PROGRAM ENDING FUND BALANCE	121,737	152,911	-	-

COUNTY OF MADERA
SPECIAL REVENUE FUND
FISCAL YEAR ENDING 06/30/2015

6133 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. For fiscal year 2014-15, the fund receives 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 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
=====	=====	=====	=====	=====
6133 COUNTY LOCAL REVENUE FUND				
Fund Balance (Beginning)				
61330 FUND BALANCE	-	-	-	-
61331 FUND BALANCE	-	551,491	766,222	710,206
61337 FUND BALANCE	-	-	634,052	634,052
61333 FUND BALANCE	-	60,515	134,466	130,000
61334 FUND BALANCE	-	179,604	627,323	627,323
61335 FUND BALANCE	-	2,223,120	526,974	526,974
61338 FUND BALANCE	-	1,668,765	2,530,012	1,730,000
	-	-	-	-
COUNTY LOCAL REVENUE FUND BALANCE	-	4,683,495	5,219,049	4,358,555
	=====	=====	=====	=====
CTY LOCAL R 61331 TRIAL COURT SECURITY				
Revenue				
652129 STATE REALIGNMENT	1,388,888	1,215,988	1,350,000	1,450,000
	-----	-----	-----	-----
CTY LOCAL R TRIAL COURT SECURITY REVENUE	1,388,888	1,215,988	1,350,000	1,450,000
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	837,397	1,117,273	1,401,030	1,463,077
780100 APPROPRIATION FOR CONTINGENCY	-	-	715,192	697,129
	-----	-----	-----	-----
CTY LOCAL R TRIAL COURT SECURITY EXPENDITURES	837,397	1,117,273	2,116,222	2,160,206
	-----	-----	-----	-----
CTY LOCAL R TRIAL COURT SECURITY REV - EXPENDITURES	551,491	98,715	(766,222)	(710,206)
	=====	=====	=====	=====

COUNTY OF MADERA
SPECIAL REVENUE FUND
FISCAL YEAR ENDING 06/30/2015

6133 COUNTY LOCAL REVENUE FUND CONTINUED

	ACTUAL 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
CTY LOCAL R 61332 LOCAL COMMUNITY CORRECTIONS				
CTY LOCAL R 61337 BEHAVIORAL HEALTH				
Revenue				
652129 STATE REALIGNMENT	-	2,545,254	2,400,000	2,600,000
CTY LOCAL R LOCAL COMMUNITY CORRECTIONS REVENUE	-	2,545,254	2,400,000	2,600,000
Expense				
750000 OPERATING TRANSFERS OUT	-	2,142,589	2,400,000	2,600,000
780100 APPROPRIATION FOR CONTINGENCY	-	-	634,052	634,052
CTY LOCAL R LOCAL COMMUNITY CORRECTIONS EXPENDITURES	-	2,142,589	3,034,052	3,234,052
CTY LOCAL R LOCAL COMMUNITY CORRECTIONS REV - EXPENDITURES	-	402,665	(634,052)	(634,052)

6133 COUNTY LOCAL REVENUE FUND
61333 DA/PUBLIC DEFENDER

	ACTUAL 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
CTY LOCAL R 61333 DA/PUBLIC DEFENDER				
Revenue				
652129 INTERFUND REVENUE	60,516	67,782	60,000	70,000
CTY LOCAL R DA/PUBLIC DEFENDER REVENUE	60,516	67,782	60,000	70,000
Expense				
750100 OP TRANS OUT - GEN FD	-	-	79,100	79,100
780100 APPROPRIATION FOR CONTINGENCY	-	-	115,366	120,900
CTY LOCAL R DA/PUBLIC DEFENDER EXPENDITURES	-	-	194,466	200,000
CTY LOCAL R DA/PUBLIC DEFENDER LIAB REV - EXPENDITURES	60,516	67,782	(134,466)	(130,000)

COUNTY OF MADERA
SPECIAL REVENUE FUND
FISCAL YEAR ENDING 06/30/2015
6133 COUNTY LOCAL REVENUE FUND CONTINUED

CTY LOCAL R 61334 JUVENILE JUSTICE

Revenue				
652129 STATE REALIGNMENT	481,156	420,769	481,156	481,156
	<hr/>	<hr/>	<hr/>	<hr/>
CTY LOCAL R JUVENILE JUSTICE REVENUE	481,156	420,769	481,156	481,156
	<hr/>	<hr/>	<hr/>	<hr/>
Expense				
750100 OP TRANS OUT - GEN FD	301,551	-	481,156	481,156
780100 APPROPRIATION FOR CONTINGENCY			627,323	627,323
	<hr/>	<hr/>	<hr/>	<hr/>
CTY LOCAL R JUVENILE JUSTICE EXPENDITURES	301,551	-	1,108,479	1,108,479
	<hr/>	<hr/>	<hr/>	<hr/>
CTY LOCAL R JUVENILE JUSTICE REV - EXPENDITURES	179,605	420,769	(627,323)	(627,323)
	<hr/>	<hr/>	<hr/>	<hr/>

6133 COUNTY LOCAL REVENUE FUND
61335 HEALTH AND HUMAN SERVICES

	ACTUAL 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
=====	=====	=====	=====	=====
CTY LOCAL R 61335 HEALTH AND HUMAN SERVICES				
Revenue				
652129 STATE REALIGNMENT	-	5,655,314	6,125,000	6,200,000
650806 STATE ADM FOSTER CARE ADV	58,100	-	-	-
650810 STATE ADM SOC SVS	2,533,074	-	-	-
650812 STATE ADM ADOPTIONS	288,248	-	-	-
650813 STATE ADM ADULT PRT SVCS	185,366	-	-	-
650902 STATE ADOPTIONS	1,087,749	-	-	-
650905 STATE FOSTER CARE	978,477	-	-	-
650930 STATE CHILD ABUSE PIT	81,308	-	-	-
651303 STATE MEN HLTH PERINATAL	157,898	-	-	-
651323 STATE MH DRUG COURT	172,054	-	-	-
656003 FED MH ALC/DRG/MEDI-CAL	32,406	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
CTY LOCAL R HEALTH AND HUMAN SERVICES REVENUE	5,574,680	5,655,314	6,125,000	6,200,000
	<hr/>	<hr/>	<hr/>	<hr/>

6133 COUNTY LOCAL REVENUE FUND
61335 HEALTH AND HUMAN SERVICES

	ACTUAL 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
=====	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	3,351,830	7,367,615	6,125,000	6,211,974
780100 APPROPRIATION FOR CONTINGENCY	-	-	526,974	515,000
	<hr/>	<hr/>	<hr/>	<hr/>
CTY LOCAL R HEALTH AND HUMAN SERVICES EXPENDITURES	3,351,830	7,367,615	6,651,974	6,726,974
	<hr/>	<hr/>	<hr/>	<hr/>
CTY LOCAL R HEALTH AND HUMAN SERVICES REV - EXPENDITURES	2,222,850	(1,712,301)	(526,974)	(526,974)
	<hr/>	<hr/>	<hr/>	<hr/>

CTY LOCAL R 61338 LOCAL LAW ENFORCEMENT SERVICES

Revenue

652129 STATE REALIGNMENT	-	-	-	-
652507 STATE TANF GRANT - PROBATION	578,054	583,886	550,000	550,000
654044 ST - SLESF - DA	44,679	41,852	46,861	46,861
654045 ST - SLESF - JAIL	44,679	41,852	50,000	50,000
654046 ST - SLESF - SHERIFF	350,457	315,365	300,000	250,000
654057 STATE RURAL CRIME PREVENTION TASK FORCE	163,959	154,622	170,000	170,000
654068 ST - SLESF JUV JUSTICE	433,775	406,332	600,000	500,000
654512 STATE CAL MMET GRANT	187,972	177,276	180,000	180,000
661501 BOOKING FEES - CITIES	124,054	116,713	120,000	120,000
673444 SHERIFF RURAL/SMALL COUNTIES	500,390	470,500	490,000	490,000

CTY LOCAL R LOCAL LAW ENFORCEMENT SERVICES REVENUE	<u>2,428,019</u>	<u>2,308,398</u>	<u>2,506,861</u>	<u>2,356,861</u>
	=====	=====	=====	=====

Expense

731303 CONTRIBUTION TO CITIES	175,000	200,000	-	200,000
750100 OP TRANS OUT - GEN FD	584,254	1,677,984	2,296,387	2,356,861
780100 APPROPRIATION FOR CONTINGENCY	-	-	2,740,486	1,530,000

CTY LOCAL R LOCAL LAW ENFORCEMENT SERVICES EXPENDITURES	<u>759,254</u>	<u>1,877,984</u>	<u>5,036,873</u>	<u>4,086,861</u>
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CTY LOCAL R LOCAL LAW ENFORCEMENT SERVICES REV - EXPENDITURES	<u>1,668,765</u>	<u>430,414</u>	<u>(2,530,012)</u>	<u>(1,730,000)</u>
	=====	=====	=====	=====

6133 COUNTY LOCAL REVENUE FUND

CTY LOCAL R AVAILABLE FINANCING SOURCES	9,933,258	16,897,000	18,142,066	17,516,572
CTY LOCAL R FINANCING USES	5,250,032	12,505,461	18,142,066	17,516,572

CTY LOCAL R COUNTY LOCAL REVENUE FUND BALANCE	<u>15,183,290</u>	<u>29,402,461</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

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. For 2014-15, the residual balance of \$3 is appropriated as a transfer to the General Fund to close out this fund.

	ACTUAL 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
=====	=====	=====	=====	=====
6335 SUPPLEMENTAL LAW ENFORCEMENT SESRVICES FUND				
Fund Balance				
491100 F/B UNRES UNDES	187,046	16,415	16,117	3
BEGINNING FUND BALANCE	<u>187,046</u>	<u>16,415</u>	<u>16,117</u>	<u>3</u>
	=====	=====	=====	=====
Revenue				
601000 TRUST REVENUE	36,499	-	-	-
640101 INTEREST ON CASH	2,171	(272)	50	-
654044 SLESF	-	-	-	-
SLESF REVENUE	<u>38,670</u>	<u>(272)</u>	<u>50</u>	<u>-</u>
	=====	=====	=====	=====
Expense				
701000 TRUST EXPENDITURES	-	-	-	-
750100 OP TRANS OUT - GEN FD	209,301	-	16,167	3
780100 APPROPRIATION FOR CONTINGENCY	-	14,135	-	-
EXPENDITURES	<u>209,301</u>	<u>14,135</u>	<u>16,167</u>	<u>3</u>
SLESF REV - EXPENDITURES	<u>(170,631)</u>	<u>(14,407)</u>	<u>(16,117)</u>	<u>(3)</u>
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	225,716	16,143	16,167	3
FINANCING USES	209,301	14,135	16,167	3
	=====	=====	=====	=====
6335 SUPPLI ENDING FUND BALANCE	<u>16,415</u>	<u>2,008</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====

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. For fiscal year 2014-15, the remaining residual fund balance of \$198 is appropriated as a transfer to the General Fund to close out this fund.

	ACTUAL 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
=====	=====	=====	=====	=====
6455 SHERIFF RURAL/SMALL COUNTIES				
Fund Balance				
491100 F/B UNRES UNDES	258,647	195,680	2,674	198
BEGINNING FUND BALANCE	258,647	195,680	2,674	198
	=====	=====	=====	=====
Revenue				
601000 TRUST REVENUE	20,792		-	-
640101 INTEREST ON CASH	2,241	526	100	-
IVIL FEES GC 26731 REVENUE	23,033	526	100	-
	=====	=====	=====	=====
Expense				
750100 OP TRANS OUT - GEN FD	86,000	193,241	2,774	198
770100 INTRAFUND TRANSFER	-	-	-	-
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
EXPENDITURES	86,000	193,241	2,774	198
FEES GC 26731 REV - EXPEND	(62,967)	(192,715)	(2,674)	(198)
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	281,680	196,206	2,774	198
FINANCING USES	86,000	193,241	2,774	198
	=====	=====	=====	=====
6455 SHERIFF ENDING FUND BALANCE	195,680	2,965	-	-
	=====	=====	=====	=====

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. A total of \$63,167 is budgeted as an operating transfer to the general fund to finance the Mega Byte System Upgrade (\$38,167) and to offset the Tax Collector's costs associated with the delinquent property tax sales (\$25,000).

	ACTUAL 2011-2012	ACTUAL 2012-2013	BOARD APPROVED 2013-2014	PROPOSED BUDGET 2014-2015
=====	=====	=====	=====	=====
6821 TAX COLLECTOR DELINQUENT TAX SALES				
Fund Balance				
491100 F/B UNRES UNDES	235,749	235,267	382,226	368,165
BEGINNING FUND BALANCE	235,749	235,267	382,226	368,165
	=====	=====	=====	=====
Revenue				
601000 TRUST REVENUE		208,193		
602000 TRUST REVENUE				
640101 INTEREST ON CASH	(482)		50	50
654044 SLESF	-	-	-	-
SLESF REVENUE	(482)	208,193	50	50
	=====	=====	=====	=====
Expense				
701000 TRUST EXPENDITURES	-	61,233	-	-
750100 OP TRANS OUT - GEN FD	-	-	227,888	63,167
780100 APPROPRIATION FOR CONTINGENCY	-	-	-	-
EXPENDITURES	-	61,233	227,888	63,167
SLESF REV - EXPENDITURES	(482)	146,960	(227,838)	(63,117)
	=====	=====	=====	=====
AVAILABLE FINANCING SOURCES	235,267	443,460	382,276	368,215
FINANCING USES	-	61,233	227,888	63,167
	=====	=====	=====	=====
6821 TAX CC ENDING FUND BALANCE	235,267	382,227	154,388	305,048
	=====	=====	=====	=====