

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2014-15**

Unit Title:

**APPROPRIATIONS FOR CONTINGENCIES
(09900)**

Function:

General

Activity:

Legislative & Administrative

Fund:

General

EXPENDITURE CLASSIFICATION

APPROPRIATIONS

<u>EXPENDITURE CLASSIFICATION</u>	<u>BUDGET 2010-11</u>	<u>BUDGET 2011-12</u>	<u>BUDGET 2012-13</u>	<u>BUDGET 2013-14</u>	<u>RECOMMENDED 2014-15</u>
780100 Appropriations for Contingencies - General	2,151,798	2,046,793	2,624,416	2,624,416	2,424,416
Reserve for Information Technology System/Asset Replacement	0	0	0	850,908	0

APPROPRIATIONS FOR CONTINGENCIES

COMMENTS

780100 **Appropriations for Contingencies - General**

The Appropriations for Contingency budget contains funds which are appropriated to meet unforeseen or emergency expenditure requirements, mid-year program initiations, State/Federal matching fund requirements, changes or expansions, employee annual vacation/sick leave payouts, and serves as a centralized pool of money that reduces the necessity for budgeting maximum amounts in departmental line-item accounts for the 2014-15 Fiscal Year.

The 2014-15 Appropriations for Contingencies is recommended at \$2,424,416, which is reduced by \$200,000 from the previous year. A portion of this funding is anticipated to be required for the following purposes: to cover actual costs related to a change-of-venue homicide case being handled by the District Attorney's and Public Defender's Offices, which is not included in their departmental budget; impacts resulting from the implementation of the State Budget and associated trailer bills; annual leave payouts; and changes to the projected fund balance.

It is recommended that any additional revenues that may materialize or any budget reductions that may occur during the fiscal year be directed to the Appropriations for Contingencies budget. The amount budgeted is considerably low. A prudent contingency fund for a General Fund budget of \$181 million is 3%, or approximately \$5.4 million.