

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2013-14**

Unit Title:

**APPROPRIATIONS FOR CONTINGENCIES  
(09900)**

Function:

**General**

Activity:

**Legislative & Administrative**

Fund:

**General**

**EXPENDITURE CLASSIFICATION**

**APPROPRIATIONS**

<b><u>EXPENDITURE CLASSIFICATION</u></b>	<b><u>BUDGET 2009-10</u></b>	<b><u>BUDGET 2010-11</u></b>	<b><u>BUDGET 2011-12</u></b>	<b><u>BUDGET 2012-13</u></b>	<b><u>RECOMMENDED 2013-14</u></b>
<b>780100 Appropriations for Contingencies - General</b>	2,151,798	2,046,793	2,624,416	2,624,416	2,624,416
<b>Reserve for Information Technology System/Asset Replacement</b>	0	0	0	0	850,908

## 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, and employee compensation and benefits, and serves as a centralized pool of money that reduces the necessity for budgeting maximum amounts in departmental line-item accounts for the 2013-14 Fiscal Year.

The 2013-14 Appropriations for Contingencies is recommended at \$2,624,416, which is unchanged from the previous year. A portion of this funding is anticipated to be required for the following purposes: to cover actual costs related to the two change-of-venue homicide cases 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 \$175 million is 3%, or approximately \$5.3 million.

#### **Reserve for Information Technology System/Asset Replacement**

It is recommended that the available balance from the Tax Collector Delinquent Tax Sales Fund – 6821 (\$189,721) and the Chukchansi Settlement Fund – 1420 (\$661,187), totaling \$850,908, be transferred to the General Fund and formally reserved for future One-Time Information Technology System/Asset Replacement projects.

The Treasurer-Tax Collector's Office periodically conducts a sale of eligible properties that are delinquent on property tax payments in an effort to recover the delinquent property tax amounts. Proceeds from the sale are used to pay the delinquent property taxes and recover the cost of conducting the sale; and any excess funds are placed in the Delinquent Tax Sales Fund. These funds are not available for use until the one-year statute of limitations for claims against excess proceeds is met. Currently, there is a balance of one-time funds in the amount of \$189,721 available for General Fund purposes.

As part of the settlement agreement with the Picayune Rancheria in February 2007, the County received \$800,000 which was deposited in the Chukchansi Settlement Fund. Currently there is a balance of \$661,187 in one-time funds available for General Fund purposes.