

**COUNTY OF MADERA**  
**BUDGET UNIT EXPENDITURE DETAIL**  
**BUDGET FOR THE FISCAL YEAR 2010-11**

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 2007-08</u></b>	<b><u>BUDGET 2008-09</u></b>	<b><u>BUDGET 2009-10</u></b>	<b><u>BUDGET 2010-11</u></b>	<b><u>RECOMMENDED 2011-12</u></b>
780100 Appropriations for Contingencies - General	5,425,095	3,287,133	2,151,798	2,046,793	2,608,416

**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 2011-12 Fiscal Year.

The 2011-12 Appropriations for Contingencies is recommended at \$2,608,416, an increase of \$561,623 from Fiscal Year 2010-11. The increase is recommended for the following purposes: to cover actual costs related to the two change of venue homicide cases being handled by the District Attorney's Office which is not included in their departmental budget; impacts resulting from the implementation of the State Budget and associated trailer bills, and changes to the projected fund balance.

It is recommended that any revenues that may materialize or any budget reductions that may occur be directed to the Appropriations for Contingencies budget. Although there is an increase in the contingencies account, the amount is still considerably low. A prudent contingency fund for a General Fund budget of \$170,264,745 is 3% or approximately \$5,100,000.