

COUNTY OF MADERA
 BUDGET UNIT DETAIL
 BUDGET FOR THE FISCAL YEAR 2018-19

Unit Title: **APPROPRIATIONS FOR CONTINGENCIES**
 (09900)
 Function: **General**
 Activity: **Legislative & Administrative**
 Fund: **General**

EXPENDITURE CLASSIFICATION

APPROPRIATIONS

	<u>Fiscal Year</u> <u>2014-15</u>	<u>Fiscal Year</u> <u>2015-16</u>	<u>Fiscal Year</u> <u>2016-17</u>	<u>Fiscal Year</u> <u>2017-18</u>	RECOMMENDED <u>2018-19</u>
780100 Appropriations for Contingencies - General	2,424,416	2,424,416	2,424,416	2,424,416	1,156,941
Reserve for Enhanced Economic Development Activities (Board Designated 4/3/2018)	0	0	0	300,000	300,000
Fire Equipment Reserve	0	0	0	500,000	1,000,000
Fund Balance Policy Reserve	0	4,063,654	4,063,654	4,907,013	7,422,824
Total Reserves and Contingencies	2,424,416	6,488,070	6,488,070	8,131,429	9,879,765

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.

The 2018-19 Appropriations for Contingencies is recommended at \$1,156,941, which is a decrease of \$1,267,475 from the current fiscal year. Due to the County's improved fiscal position, Departmental budgets have been adequately appropriated at each line item, which has resulted in fewer requests for contingency funding during the year. In addition, the budgetary line items for multi-defendant special circumstance cases have also been increased in the proposed budget for fiscal year 2018-2019, which will further decrease the need for keeping a high level of contingency appropriations in the proposed budget.

Reserve for Future Budgetary Issues and Fire Asset Replacement

The preliminary General Fund Balance for the period ending June 30, 2018, as projected by the Auditor's Office in cooperation with the Administrative Office, is estimated at \$16,600,000. It is recommended that \$500,000 of the fund balance be allocated to the Fire Equipment Replacement Reserve, bringing the total funds in that reserve to \$1,000,000. A total of \$8,677,176 of prior year carryover fund balance is included in the proposed fiscal year 2018-2019 budget as revenue. The remaining balance of \$7,422,824 represents the County's Fund Balance Policy Reserve, which is a \$2,515,811 (51%) increase from the reserve amount in fiscal year 2017-2018.