

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2008-09**

Department: **FIRE MITIGATION  
(11500)**  
 Function: **Public Protection**  
 Activity: **Fire Protection**  
 Fund: **Fire Mitigation Fees Fund**

| <u>ACCOUNT CLASSIFICATION</u>              | <u>ACTUAL<br/>EXPENDITURES<br/>2006-07</u> | <u>BOARD<br/>APPROVED<br/>EXPENDITURES<br/>2007-08</u> | <u>DEPARTMENT<br/>REQUEST<br/>2008-09</u> | <u>CAO<br/>RECOMMENDATION<br/>2008-09</u> |
|--|--|--|---|---|
| <b><u>SERVICES &amp; SUPPLIES</u></b>      |  |  |   |   |
| 721900 Special Departmental Expense        | 10,590                                     | 0  | 0   | 0   |
| <b>TOTAL SERVICES &amp; SUPPLIES</b>       | <b>10,590</b>                              | <b>0</b>   | <b>0</b>                                  | <b>0</b>                                  |
| <b><u>OTHER CHARGES</u></b>                |  |  |   |   |
| 731401 Operating Transfer Out-General Fund | 261  | 261  | 0   | 665                                       |
| <b>TOTAL OTHER CHARGES</b>                 | <b>261</b>                                 | <b>261</b>   | <b>0</b>                                  | <b>665</b>                                |
| <b><u>FIXED ASSETS</u></b>                 |  |  |   |   |
| 740200 Buildings and Improvements          | 954,646                                    | 0  | 0   | 0   |
| 740300 Equipment                           | 246,757                                    | 0  | 0   | 0   |
| <b>TOTAL FIXED ASSETS</b>                  | <b>1,201,403</b>                           | <b>0</b>   | <b>0</b>                                  | <b>0</b>                                  |
| <b><u>LOANS</u></b>                        |  |  |   |   |
| 790200 Loans to County Service Areas       | 0  | 0  | 0   | 0   |
| <b>TOTAL - FIRE MITIGATION</b>             | <b>1,212,254</b>                           | <b>261</b>   | <b>0</b>                                  | <b>665</b>                                |

COMMENTS

The Fire Mitigation Fee Program was established by the Board of Supervisors at the request of the Madera County Fire Department (CDF). A fire mitigation fee is charged to all developments based on a formula and impact the development will have on fire prevention services. These funds are held in trust and appropriated by the Board of Supervisors for fire prevention projects and equipment as requested by the Department. The funds are not appropriated in the General Fund.

The Fire Department has elected not to submit projects that would be funded from this source of revenue until the projects have been more firmly developed, at which time they will be submitted to the Board.

REVENUE (Fund 0115)

Cash balance in the Fire Mitigation Fund as of 4/1/08 is \$772,712.

|  | <u>2006-07</u><br><u>Actual</u> | <u>2007-08</u><br><u>Actual &amp; Estimated</u> | <u>2008-09</u><br><u>Projected</u> |
|--|---------------------------------|---|------------------------------------|
| Interest on Cash   | \$ 67,739                       | \$ 67,796                                       | \$ 23,000                          |
| Fire Mitigation Fees                                     | 262,068                         | 24,814  | -0-                                |
| Operating Transfer-In<br>(General Fund - Loan Repayment) | -0-                             | 318,111   | 318,111                            |
| Chukchansi Contribution on Station                       | <u>175,000</u>                  | <u>-0-</u>                                      | <u>-0-</u>                         |
| Total  | \$ 504,807                      | \$ 410,721                                      | \$ 341,111                         |