

COUNTY OF CALAVERAS BUDGET PRINCIPLES

The following principles shall guide Calaveras County officials in the development of the Calaveras County Budget:

1. Make rational and conservative revenue estimates.

Use realistic revenue projections based on past actuals, projected State funding, and local economic conditions. The Board wants to ensure that funds will be balanced at the end of the fiscal year and growth can be controlled.

2. Avoid one-time solutions to fiscal operating expenses.

The Board has had a long-standing principle to take fiscal action for the current budget year vs borrowing into the future. This includes reducing costs such as services, capital expenditures, and personnel.

3. Public safety, including but not limited to Probation, District Attorney, Sheriff, and Public Defender has been identified as the highest spending priority.

Based on past actions, the Board has made a deliberate decision to treat public safety as the highest expenditure priority in the County Budget. While overall public safety has been the highest spending priority, what is needed is an understanding and refinement of the departmental components which form "public safety" and the relative spending priority for each of these departments. This will help to promote targeted spending and more accurately reflect Board public safety principles.

4. Maintain costs by controlling personnel expenditures.

Over the years the Board has approved additional positions in County departments based on sufficient justification and then only when funding has been available. This policy has been effective in controlling expenditure growth, operating within revenue limitations, and avoiding deficit spending. Grant funded positions are allowed depending on circumstances of grant and long-term funding.

5. Don't believe a promise from the State until the promise actually occurs.

The Board does not count on funding from the State until it has been received. This has ensured that there is a balance between revenues and expenditures, and deficit spending will not occur.

6. Minimize the General Fund contribution to Non-General fund programs above the required match.

This strategy strives to minimize contributions to Non-General fund programs in an attempt to divert the maximum funding possible to (General Fund) discretionary programs.

7. Maintain operations in the Solid Waste, Airport, and Fish & Game Funds without General Fund contributions.

Encouraging the Non-General Funds to operate within their revenue limitations improves cost control within those funds while easing financial strain on the General Fund.

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8. In general, do not balance the budget by raising fees.

There will be a yearly review of fees separate from the budget process. Fees will be considered based on costs, not to balance the budget.

9. Strive for "healthy" reserves and a 3 to 4% contingency fund.

Limit the use of contingency to emergencies and/or unusual or non-planned expenses.

10. Utilize grant firms for funding that enhances and improves County programs.

Work with grant writers to enhance capital and program services provided that the overhead costs are not excessive, i.e., 10% or more.

11. The budget structure shall support a diverse, prosperous, and sustainable economy.