

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
FOR FISCAL YEAR 2008-09

Board of Supervisors  
General  
Legislative and Admin.

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>SALARIES AND EMPL BENEFITS:</b>							10100010
5001 Salaries/Wages - Permanent	245,328.73	261,600.80	272,872.00	272,872.00	272,872.00	272,872.00	
5049 PERS - Employer	24,184.85	24,610.74	30,273.00	30,273.00	30,273.00	30,273.00	
5050 PERS - Employee	13,578.02	14,455.85	17,207.00	17,207.00	17,207.00	17,207.00	
5051 Social Security (OASDI)	6.08	0.00	0.00	0.00	0.00	0.00	
5053 Medicare	3,002.66	2,835.12	3,155.00	3,155.00	3,155.00	3,155.00	
5054 Long-Term Disability	1,206.67	1,255.17	1,272.00	1,272.00	1,272.00	1,272.00	
5055 Insurance - Group Health	29,795.05	28,071.66	30,252.00	30,252.00	30,252.00	30,252.00	
5056 Insurance - Group Life	580.76	581.54	582.00	582.00	582.00	582.00	
5061 Deferred Comp - ER	473.80	596.40	1,500.00	1,500.00	1,500.00	1,500.00	
5065 Vehicle Allowance	6,125.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL SALARIES/EMPL BENEFITS</b>	<b>324,281.62</b>	<b>334,007.28</b>	<b>357,113.00</b>	<b>357,113.00</b>	<b>357,113.00</b>	<b>357,113.00</b>	
<b>SERVICES AND SUPPLIES:</b>							
5121 Communications	677.18	688.81	1,000.00	1,000.00	1,000.00	1,000.00	
5181 Maintenance of Equipment	0.00	0.00	100.00	100.00	100.00	100.00	
5186 Maint of Computer Software	0.00	138.41	200.00	200.00	200.00	200.00	
5187 Maint of Computer Hardware	0.00	55.77	200.00	200.00	200.00	200.00	
5221 Memberships	19,951.50	20,430.00	22,600.00	22,600.00	22,600.00	22,600.00	
5241 Office Expense	1,412.78	1,033.37	1,500.00	1,500.00	1,500.00	1,500.00	
5243 Office Expense - Postage	1,591.32	1,285.94	2,400.00	2,400.00	2,400.00	2,400.00	
5244 Office Expense - Forms/Printing	1,226.80	695.78	1,000.00	1,000.00	1,000.00	1,000.00	
5245 Office Expense - Copies	4,912.10	5,272.05	5,000.00	5,000.00	5,000.00	5,000.00	
5259 Office Expense - District 1	0.00	0.00	100.00	100.00	100.00	100.00	
5260 Office Expense - District 2	0.00	0.00	100.00	100.00	100.00	100.00	
5261 Office Expense - District 3	0.00	152.83	100.00	100.00	100.00	100.00	
5262 Office Expense - District 4	0.00	0.00	100.00	100.00	100.00	100.00	
5263 Office Expense - District 5	0.00	0.00	100.00	100.00	100.00	100.00	
5381 Legal Notices	12,805.31	20,919.46	16,500.00	16,500.00	16,500.00	16,500.00	
5392 Rents and Leases - Other	0.00	650.00	1,000.00	1,000.00	1,000.00	1,000.00	
5411 Special Department Expense	1,312.03	1,756.75	1,000.00	1,000.00	1,000.00	1,000.00	
5413 Spec. Dept. Exp. - Other	819.99	34.33	500.00	500.00	500.00	500.00	
5418 Board Projects	6,616.60	25,973.32	25,000.00	25,000.00	25,000.00	59,807.00	
5472 Trans/Travel/Training - District 1	0.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00	
5473 Trans/Travel/Training - District 2	0.00	308.74	3,000.00	3,000.00	3,000.00	3,000.00	
5474 Trans/Travel/Training - District 3	3,885.16	2,496.66	3,000.00	3,000.00	3,000.00	3,000.00	
5475 Trans/Travel/Training - District 4	0.00	206.55	3,000.00	3,000.00	3,000.00	3,000.00	
5476 Trans/Travel/Training - District 5	1,811.98	1,560.88	3,000.00	3,000.00	3,000.00	3,000.00	
<b>TOTAL SERVICES/SUPPLIES</b>	<b>57,022.75</b>	<b>83,659.65</b>	<b>93,500.00</b>	<b>93,500.00</b>	<b>93,500.00</b>	<b>128,307.00</b>	
<b>GROSS BUDGET</b>	<b>381,304.37</b>	<b>417,666.93</b>	<b>450,613.00</b>	<b>450,613.00</b>	<b>450,613.00</b>	<b>485,420.00</b>	
<b>NET BUDGET</b>	<b>381,304.37</b>	<b>417,666.93</b>	<b>450,613.00</b>	<b>450,613.00</b>	<b>450,613.00</b>	<b>485,420.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

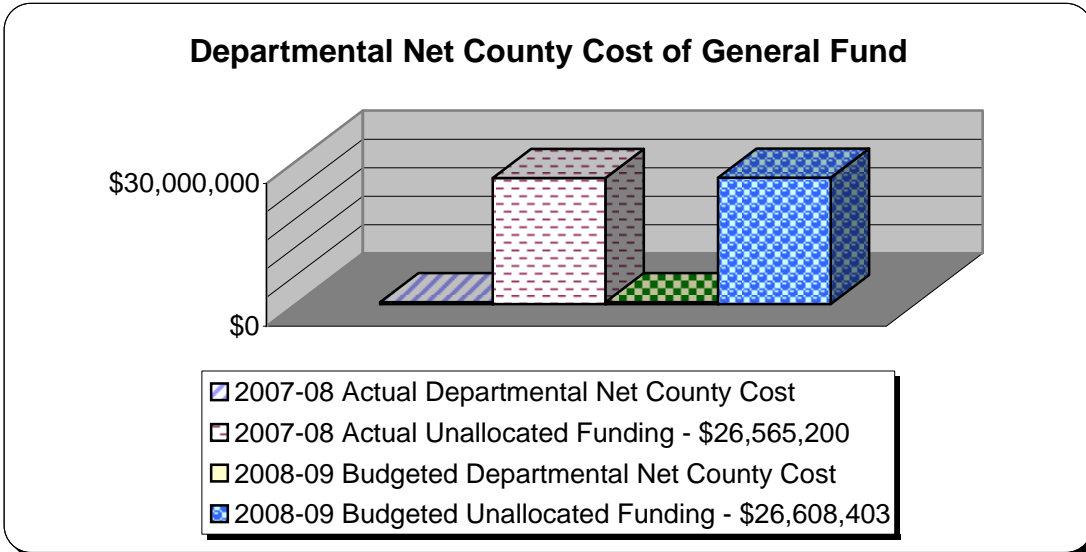
Board of Supervisors

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4551 Vehicle License Fee Adj	6,616.60	25,973.32	25,000.00	25,000.00	25,000.00	59,807.00	10100010
<b>TOTAL ESTIMATED REVENUE</b>	<b>6,616.60</b>	<b>25,973.32</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>59,807.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

**Board of Supervisors**

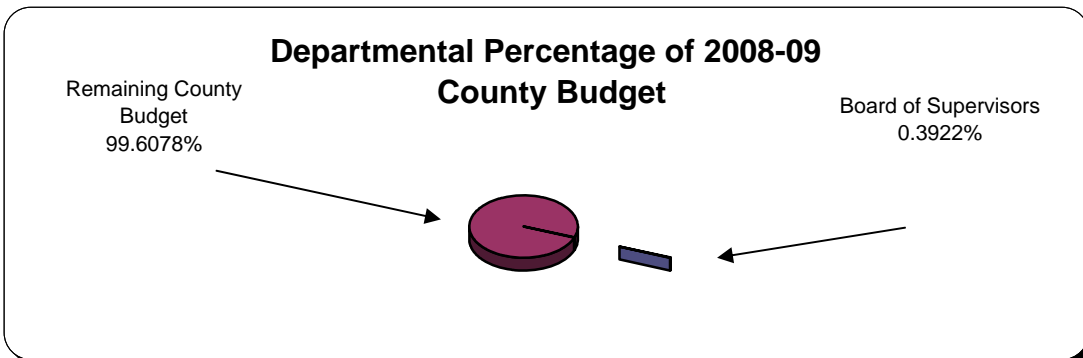
	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
Departmental Expenditures	\$ 417,666.93	\$ 485,420.00
Less: Departmental Revenue	<u>(25,973.32)</u>	<u>(59,807.00)</u>
Net County Cost	\$ 391,693.61	\$ 425,613.00



**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	485,420.00
Total County Budget	123,760,373.00

0.3922%



**COUNTY OF CALAVERAS  
BOARD OF SUPERVISORS**

**MISSION STATEMENT**

The mission of the Calaveras County Board of Supervisors is to provide the citizens of Calaveras County with the highest quality of programs and services possible, both legislative and community initiated, within available resources. In providing these services, desirability, prosperity, and quality of life in the County are to be protected.

This budget unit is managed by the County Clerk-Recorder.

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
FOR FISCAL YEAR 2008-09

Administrative Office  
General  
Legislative and Admin.

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>SALARIES AND EMPL BENEFITS:</b>							10100020
5001 Salaries/Wages - Permanent	661,258.50	365,472.22	359,533.00	359,533.00	359,533.00	359,533.00	
5002 Extra-Hire	27,592.71	6,628.02	10,110.00	10,110.00	10,110.00	10,110.00	
5049 PERS - Employer	82,416.84	35,139.89	44,272.00	44,272.00	44,272.00	44,272.00	
5050 PERS - Employee	46,271.67	20,640.98	25,168.00	25,168.00	25,168.00	25,168.00	
5051 Social Security (OASDI)	1,710.75	410.94	627.00	627.00	627.00	627.00	
5053 Medicare	9,652.65	5,217.70	5,360.00	5,360.00	5,360.00	5,360.00	
5054 Long-Term Disability	3,102.77	1,671.14	1,676.00	1,676.00	1,676.00	1,676.00	
5055 Insurance - Group Health	74,118.34	35,645.16	36,660.00	36,660.00	36,660.00	36,660.00	
5056 Insurance - Group Life	1,236.55	504.40	466.00	466.00	466.00	466.00	
5061 Deferred Comp - ER	1,737.00	800.00	1,200.00	1,200.00	1,200.00	1,200.00	
<b>TOTAL SALARIES/EMPL BENEFITS</b>	<b>909,097.78</b>	<b>472,130.45</b>	<b>485,072.00</b>	<b>485,072.00</b>	<b>485,072.00</b>	<b>485,072.00</b>	
<b>SERVICES AND SUPPLIES:</b>							
5121 Communications	5,226.14	1,429.65	2,000.00	2,000.00	2,000.00	2,000.00	
5181 Maintenance of Equipment	0.00	0.00	150.00	150.00	150.00	150.00	
5182 Maint of Equip - Auto	50.64	474.15	500.00	500.00	500.00	500.00	
5216 Employment Physicals	7,758.97	0.00	0.00	0.00	0.00	0.00	
5221 Memberships	722.00	722.00	2,050.00	2,050.00	2,050.00	2,050.00	
5241 Office Expense	8,433.61	1,897.16	2,000.00	2,000.00	2,000.00	2,000.00	
5243 Office Expense - Postage	3,100.52	907.03	1,200.00	1,200.00	1,200.00	1,200.00	
5244 Office Expense - Forms/Printing	2,781.20	46.27	250.00	250.00	250.00	250.00	
5245 Office Expense - Copies	15,625.85	3,952.01	3,500.00	3,500.00	3,500.00	3,500.00	
5257 Office Expense - Small Equipment	14,480.69	2,151.95	0.00	0.00	0.00	0.00	
5271 Prof and Specialized Services	45,199.00	51,782.61	15,000.00	15,000.00	15,000.00	15,000.00	
5272 Prof and Spec Serv - Spec Purpose	11,190.61	14,000.00	0.00	0.00	0.00	0.00	
5273 Prof and Spec Serv - Other	13,749.12	0.00	0.00	0.00	0.00	0.00	
5381 Legal Notices	101,398.00	630.28	1,500.00	1,500.00	1,500.00	1,500.00	
5392 Rents and Leases - Other	597.50	605.00	750.00	750.00	750.00	750.00	
5411 Special Department Expense	4,568.66	2,143.49	750.00	750.00	750.00	750.00	
5422 Training	1,227.00	557.91	1,250.00	1,250.00	1,250.00	1,250.00	
5425 CDBG Expense	153.13	229.73	500.00	500.00	500.00	500.00	
5477 Personal Mileage Reimbursement	439.65	651.63	205.00	205.00	205.00	205.00	
5478 Travel Expense	7,205.67	1,185.54	2,935.00	2,935.00	2,935.00	2,935.00	
5479 Air Travel Expense	57.29	0.00	0.00	0.00	0.00	0.00	
5480 Gas and Oil Expense	1,850.86	660.12	900.00	900.00	900.00	900.00	
5498 Minor Equip - Computers/Peripherals	0.00	1,768.89	0.00	0.00	0.00	0.00	
<b>TOTAL SERVICES/SUPPLIES</b>	<b>245,816.11</b>	<b>85,795.42</b>	<b>35,440.00</b>	<b>35,440.00</b>	<b>35,440.00</b>	<b>35,440.00</b>	
<b>GROSS BUDGET</b>	<b>1,154,913.89</b>	<b>557,925.87</b>	<b>520,512.00</b>	<b>520,512.00</b>	<b>520,512.00</b>	<b>520,512.00</b>	
<b>OTHER FINANCING USES:</b>							
5632 Reimbursed Expenses - Interfund	(50,013.66)	(21,024.39)	(35,000.00)	(35,000.00)	(35,000.00)	(35,000.00)	
5756 Reimbursed Expenses - Intrafund	(4,010.18)	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL OTHER FINANCING USES</b>	<b>(54,023.84)</b>	<b>(21,024.39)</b>	<b>(35,000.00)</b>	<b>(35,000.00)</b>	<b>(35,000.00)</b>	<b>(35,000.00)</b>	
This budget includes Human Resources and Risk Management until creation of new department in 2007-08.							
<b>NET BUDGET</b>	<b>1,100,890.05</b>	<b>536,901.48</b>	<b>485,512.00</b>	<b>485,512.00</b>	<b>485,512.00</b>	<b>485,512.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

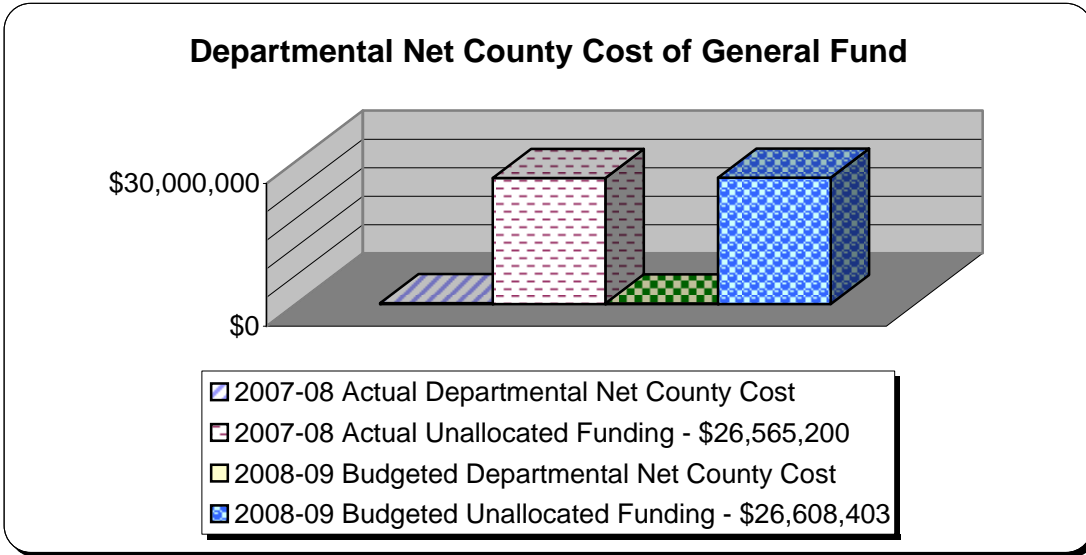
Administrative Office

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4626 A-87 General	15,032.00	22,799.00	22,799.00	22,799.00	22,799.00	19,028.00	10100020
4627 A-87 Non-General	166,757.00	305,886.78	304,148.00	304,148.00	304,148.00	294,823.00	
This budget includes Human Resources and Risk Management until creation of new department in 2007-08.							
<b>TOTAL ESTIMATED REVENUE</b>	<b>181,789.00</b>	<b>328,685.78</b>	<b>326,947.00</b>	<b>326,947.00</b>	<b>326,947.00</b>	<b>313,851.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

**Administrative Office**

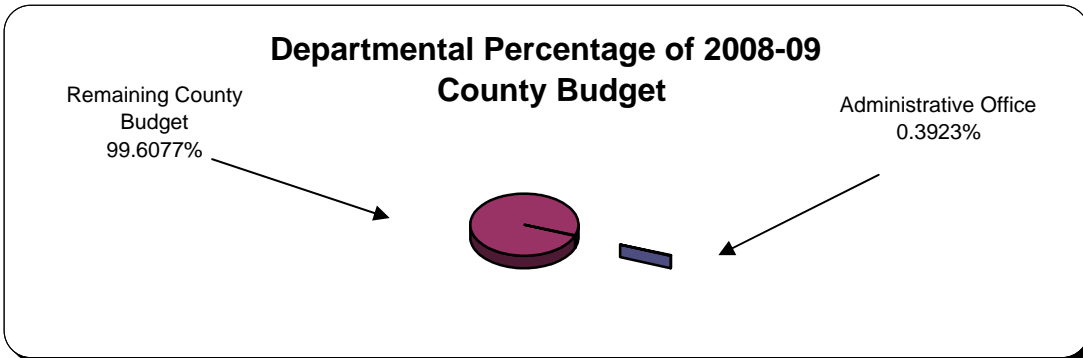
	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
Departmental Expenditures	\$ 536,901.48	\$ 485,512.00
Less: Departmental Revenue	<u>(328,685.78)</u>	<u>(313,851.00)</u>
Net County Cost	\$ 208,215.70	\$ 171,661.00



**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	485,512.00
Total County Budget	123,760,373.00

0.3923%



**COUNTY OF CALAVERAS  
ADMINISTRATIVE OFFICE**

**MISSION STATEMENT**

The Administrative Office is the lead department for a number of County functions. The department is headed by the appointed County Administrative Officer, who serves as the chief assistant to the elected Board of Supervisors.

The Department's primary mission is to be the lead County Department responsible for implementing County policy, as established by the Board of Supervisors. It is the Department's goal to faithfully implement the policy and direction of the Board of Supervisors, consistent with good ethics and conservative fiscal management.

The Department's single greatest responsibility and the greatest commitment of staff time is to the development and management of an annual, realistic, balanced County Budget.

management, and grant coordination. Additionally, the Administration Department is responsible for other budget units including Buildings and Grounds, Capital Projects, Museum, Airport, Parks and Recreation, and Lighting Districts.

This budget unit is managed by the County Administrative Officer.

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
FOR FISCAL YEAR 2008-09

Human Resources  
General  
Legislative and Admin.

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>SALARIES AND EMPL BENEFITS:</b>							10100021
5001 Salaries/Wages - Permanent	0.00	356,580.04	383,829.00	383,829.00	383,829.00	383,829.00	
5002 Extra-Hire	0.00	4,301.55	0.00	0.00	0.00	0.00	
5049 PERS - Employer	0.00	42,926.77	47,266.00	47,266.00	47,266.00	47,266.00	
5050 PERS - Employee	0.00	24,913.82	26,869.00	26,869.00	26,869.00	26,869.00	
5053 Medicare	0.00	5,030.86	5,566.00	5,566.00	5,566.00	5,566.00	
5054 Long-Term Disability	0.00	1,665.10	1,789.00	1,789.00	1,789.00	1,789.00	
5055 Insurance - Group Health	0.00	49,594.86	62,823.00	62,823.00	62,823.00	62,823.00	
5056 Insurance - Group Life	0.00	756.60	815.00	815.00	815.00	815.00	
5061 Deferred Comp - ER	0.00	1,950.00	2,100.00	2,100.00	2,100.00	2,100.00	
<b>TOTAL SALARIES/EMPL BENEFITS</b>	<b>0.00</b>	<b>487,719.60</b>	<b>531,057.00</b>	<b>531,057.00</b>	<b>531,057.00</b>	<b>531,057.00</b>	
<b>SERVICES AND SUPPLIES:</b>							
5121 Communications	0.00	1,723.15	2,000.00	2,000.00	2,000.00	2,000.00	
5181 Maintenance of Equipment	0.00	0.00	150.00	150.00	150.00	150.00	
5216 Employment Physicals	0.00	6,346.28	8,000.00	8,000.00	8,000.00	8,000.00	
5221 Memberships	0.00	125.00	0.00	0.00	0.00	0.00	
5241 Office Expense	0.00	3,430.56	3,500.00	3,500.00	3,500.00	3,500.00	
5243 Office Expense - Postage	0.00	1,496.73	2,500.00	2,500.00	2,500.00	2,500.00	
5244 Office Expense - Forms/Printing	0.00	2,062.31	750.00	750.00	750.00	750.00	
5245 Office Expense - Copies	0.00	7,768.47	5,000.00	5,000.00	5,000.00	5,000.00	
5257 Office Expense - Small Equipment	0.00	3,803.39	2,500.00	2,500.00	2,500.00	2,500.00	
5271 Prof and Specialized Services	0.00	22,699.21	15,000.00	15,000.00	15,000.00	15,000.00	
5272 Prof and Spec Serv - Spec Purpose	0.00	82,750.00	10,000.00	10,000.00	10,000.00	10,000.00	
5273 Prof and Spec Serv - Other	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00	
5381 Legal Notices	0.00	70,777.06	95,000.00	95,000.00	95,000.00	95,000.00	
5411 Special Department Expense	0.00	646.82	700.00	700.00	700.00	700.00	
5422 Training	0.00	515.66	2,500.00	2,500.00	2,500.00	2,500.00	
5477 Personal Mileage Reimbursement	0.00	774.20	500.00	500.00	500.00	500.00	
5478 Travel Expense	0.00	1,067.65	1,500.00	1,500.00	1,500.00	1,500.00	
<b>TOTAL SERVICES/SUPPLIES</b>	<b>0.00</b>	<b>205,986.49</b>	<b>159,600.00</b>	<b>159,600.00</b>	<b>159,600.00</b>	<b>159,600.00</b>	
<b>GROSS BUDGET</b>	<b>0.00</b>	<b>693,706.09</b>	<b>690,657.00</b>	<b>690,657.00</b>	<b>690,657.00</b>	<b>690,657.00</b>	
<b>OTHER FINANCING USES:</b>							
5632 Reimbursed Expenses - Interfund	0.00	(73,347.81)	(90,430.00)	(90,430.00)	(90,430.00)	(90,430.00)	
5756 Reimbursed Expenses - Intrafund	0.00	(17,067.03)	(93,763.00)	(93,763.00)	(93,763.00)	(93,763.00)	
<b>TOTAL OTHER FINANCING USES</b>	<b>0.00</b>	<b>(90,414.84)</b>	<b>(184,193.00)</b>	<b>(184,193.00)</b>	<b>(184,193.00)</b>	<b>(184,193.00)</b>	
This budget, new in 2007-08, was formerly in Administrative Office.							
<b>NET BUDGET</b>	<b>0.00</b>	<b>603,291.25</b>	<b>506,464.00</b>	<b>506,464.00</b>	<b>506,464.00</b>	<b>506,464.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

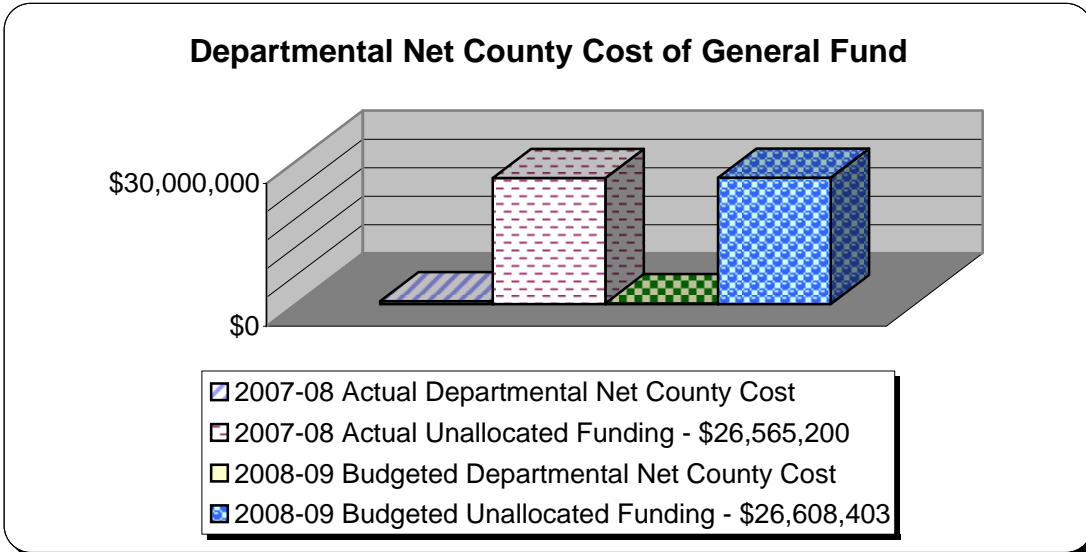
Human Resources

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4626 A-87 General	0.00	0.00	0.00	0.00	0.00	19,805.00	10100021
4627 A-87 Non-General	0.00	0.00	0.00	0.00	0.00	306,857.00	
This budget, new in 2007-08, was formerly in Administrative Office.							
<b>TOTAL ESTIMATED REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>326,662.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

**Human Resources**

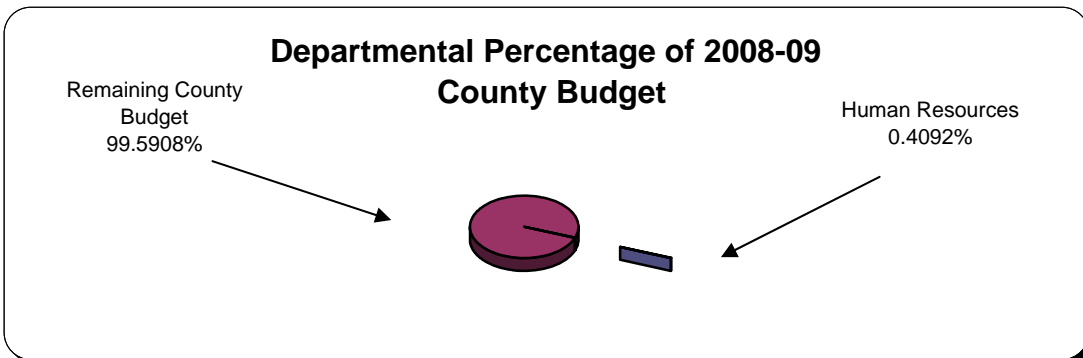
	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
Departmental Expenditures	\$ 603,291.25	\$ 506,464.00
Less: Departmental Revenue	<u>0.00</u>	<u>(326,662.00)</u>
Net County Cost	\$ 603,291.25	\$ 179,802.00



**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	506,464.00
Total County Budget	123,760,373.00

0.4092%



**COUNTY OF CALAVERAS  
HUMAN RESOURCES**

**MISSION STATEMENT**

The mission of Human Resources is to sustain and enhance the County's human resources capacity to fulfill its mission and goals. As such, Human Resources provides leadership to and supports County departments by proactively providing quality staff, policies, programs, systems, services, and consultation which contributes to ethical, lawful, equitable, inclusive, consistent, and productive human resources management and employee practices.

This budget unit is managed by the Director of Human Resources and Risk Management.

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
FOR FISCAL YEAR 2008-09

Auditor-Controller  
General  
Finance

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>SALARIES AND EMPL BENEFITS:</b>							10100030
5001 Salaries/Wages - Permanent	557,576.30	589,745.74	649,541.00	649,541.00	649,541.00	649,541.00	
5002 Extra-Hire	43,710.75	36,399.66	10,685.00	10,685.00	10,685.00	10,685.00	
5003 Extra-Hire - Spec Purp	11,719.84	18,834.71	0.00	0.00	0.00	16,314.00	
5049 PERS - Employer	69,602.26	73,838.45	79,987.00	79,987.00	79,987.00	79,987.00	
5050 PERS - Employee	38,494.06	41,234.79	45,468.00	45,468.00	45,468.00	45,468.00	
5051 Social Security (OASDI)	2,920.15	1,488.69	663.00	663.00	663.00	1,675.00	
5053 Medicare	8,710.97	9,077.55	9,574.00	9,574.00	9,574.00	9,811.00	
5054 Long-Term Disability	2,637.28	2,761.00	3,027.00	3,027.00	3,027.00	3,027.00	
5055 Insurance - Group Health	73,767.06	87,702.42	95,310.00	95,310.00	95,310.00	95,310.00	
5056 Insurance - Group Life	1,251.30	1,309.50	1,397.00	1,397.00	1,397.00	1,397.00	
5061 Deferred Comp - ER	1,200.00	2,225.00	3,600.00	3,600.00	3,600.00	3,600.00	
5065 Vehicle Allowance	875.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL SALARIES/EMPL BENEFITS</b>	<b>812,464.97</b>	<b>864,617.51</b>	<b>899,252.00</b>	<b>899,252.00</b>	<b>899,252.00</b>	<b>916,815.00</b>	
<b>SERVICES AND SUPPLIES:</b>							
5121 Communications	2,228.25	1,561.42	2,200.00	2,200.00	2,200.00	2,200.00	
5125 Communications - Cell Phone	0.00	226.47	300.00	300.00	300.00	300.00	
5181 Maintenance of Equipment	2,771.46	2,220.73	230.00	230.00	230.00	230.00	
5186 Maint of Computer Software	2,000.00	138.41	500.00	500.00	500.00	500.00	
5187 Maint of Computer Hardware	182.30	0.00	1,544.00	1,544.00	1,544.00	1,544.00	
5221 Memberships	930.00	940.00	600.00	600.00	600.00	600.00	
5223 Professional Licensing/Cert	200.00	0.00	200.00	200.00	200.00	200.00	
5241 Office Expense	17,643.96	22,855.34	14,588.00	14,588.00	14,588.00	14,588.00	
5242 Office Expense - Spec Purpose	0.00	1,167.50	0.00	0.00	0.00	0.00	
5243 Office Expense - Postage	9,380.26	10,569.60	9,485.00	9,485.00	9,485.00	9,485.00	
5244 Office Expense - Forms/Printing	9,584.17	11,047.79	13,510.00	13,510.00	13,510.00	13,510.00	
5245 Office Expense - Copies	2,076.90	3,087.25	2,800.00	2,800.00	2,800.00	2,800.00	
5250 Office Exp - Books/Periodicals	1,037.46	2,791.64	1,500.00	1,500.00	1,500.00	1,500.00	
5257 Office Expense - Small Equipment	3,045.74	2,248.71	978.00	978.00	978.00	978.00	
5271 Prof and Specialized Services	9,251.00	9,250.50	13,438.00	13,438.00	13,438.00	13,438.00	
5381 Legal Notices	1,007.60	1,343.25	100.00	100.00	100.00	100.00	
5392 Rents and Leases - Other	5,766.00	7,070.24	7,070.00	7,070.00	7,070.00	7,070.00	
5410 Spec Dept Exp - Software	498.70	498.70	0.00	0.00	0.00	0.00	
5411 Special Department Expense	1,168.53	0.00	0.00	0.00	0.00	0.00	
5422 Training	6,128.66	3,031.55	1,150.00	1,150.00	1,150.00	1,150.00	
5477 Personal Mileage Reimbursement	1,430.03	1,468.73	3,219.00	3,219.00	3,219.00	3,219.00	
5478 Travel Expense	4,979.65	2,308.20	1,470.00	1,470.00	1,470.00	1,470.00	
5479 Air Travel Expense	0.00	1,328.00	0.00	0.00	0.00	0.00	
<b>TOTAL SERVICES/SUPPLIES</b>	<b>81,310.67</b>	<b>85,154.03</b>	<b>74,882.00</b>	<b>74,882.00</b>	<b>74,882.00</b>	<b>74,882.00</b>	
<b>GROSS BUDGET</b>	<b>893,775.64</b>	<b>949,771.54</b>	<b>974,134.00</b>	<b>974,134.00</b>	<b>974,134.00</b>	<b>991,697.00</b>	
<b>OTHER FINANCING USES:</b>							
5756 Reimbursed Expenses - Intrafund	0.00	(9,617.24)	(23,748.00)	(23,748.00)	(23,748.00)	(41,311.00)	
<b>TOTAL OTHER FINANCING USES</b>	<b>0.00</b>	<b>(9,617.24)</b>	<b>(23,748.00)</b>	<b>(23,748.00)</b>	<b>(23,748.00)</b>	<b>(41,311.00)</b>	
<b>NET BUDGET</b>	<b>893,775.64</b>	<b>940,154.30</b>	<b>950,386.00</b>	<b>950,386.00</b>	<b>950,386.00</b>	<b>950,386.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

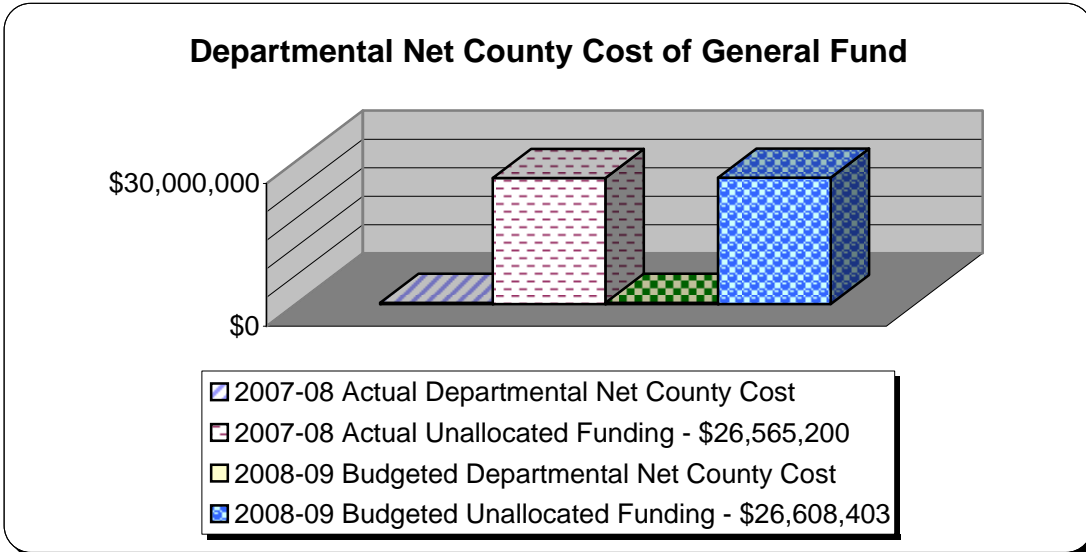
Auditor-Controller

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4600 Assmt/Tax Collection Fees	53,487.01	52,464.36	47,000.00	47,000.00	47,000.00	51,023.00	10100030
4601 Property Tax Administration	96,638.40	83,961.23	96,000.00	96,000.00	96,000.00	96,000.00	
4603 Administrative Costs	3,363.70	3,177.30	30,250.00	30,250.00	30,250.00	30,250.00	
4609 Suppl Tax - Admin Fees	67,088.41	46,416.74	100,000.00	100,000.00	100,000.00	95,647.00	
4626 A-87 General	27,680.00	23,868.00	23,868.00	23,868.00	23,868.00	26,099.00	
4627 A-87 Non-General	363,413.50	434,586.22	425,855.00	425,855.00	425,855.00	365,797.00	
4642 Entailment Fees	459.00	400.50	390.00	390.00	390.00	390.00	
4662 Solid Waste Services Rendered	20,069.82	20,419.72	20,400.00	20,400.00	20,400.00	20,730.00	
4679 Charges for Current Services	87.17	105.00	75.00	75.00	75.00	75.00	
4709 Refund - Jury/Witness Fees	0.00	40.00	0.00	0.00	0.00	0.00	
4712 Other Revenue	1,569.08	2,888.29	1,400.00	1,400.00	1,400.00	1,400.00	
<b>TOTAL ESTIMATED REVENUE</b>	<b>633,856.09</b>	<b>668,327.36</b>	<b>745,238.00</b>	<b>745,238.00</b>	<b>745,238.00</b>	<b>687,411.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

**Auditor-Controller**

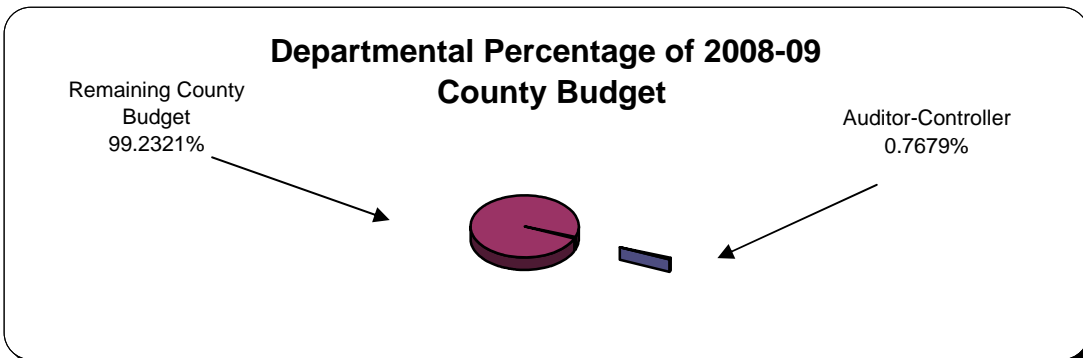
	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
Departmental Expenditures	\$ 940,154.30	\$ 950,386.00
Less: Departmental Revenue	<u>(668,327.36)</u>	<u>(687,411.00)</u>
Net County Cost	\$ 271,826.94	\$ 262,975.00



**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	950,386.00
Total County Budget	123,760,373.00

0.7679%



**COUNTY OF CALAVERAS  
AUDITOR-CONTROLLER**

**MISSION STATEMENT**

The Auditor-Controller's Office exercises general supervision of the financial information and accounts of all Departments, Districts, and Commissions under the control of the Board of Supervisors. The Auditor-Controller's Office monitors budgetary and fiscal activities; calculates and processes the County's payroll and employee benefits; processes vendor payments; disburses court fee and fine collections; processes Calaveras Public Power Agency payments; performs audits; establishes accounting policies; compiles the Final Budget; monitors various grants; and provides financial reporting in accordance with County policies, State and Federal laws, and AICPA guidelines.

Additionally, the Auditor-Controller's Office processes changes to County current, delinquent, unsecured, and supplemental tax rolls; reconciles property tax collections with the County's financial system; processes special assessments, bond assessments, and school district general obligation bonds for inclusion on property tax bills; and apportions tax revenue to various County taxing entities, including Special Districts and School Districts.

Our emphasis is to work closely with the Board of Supervisors, the County Administrator's Office, Departments, Special Districts, and County Agencies to confirm that the fiscal activities of the County are conducted in a manner that ensures full and fair accountability of all public monies. In addition, we will continue to pursue automated solutions to resolve accounting issues and provide recommendations for improvement. Our commitment to the citizens of Calaveras County is to maintain their trust by providing ethical, responsive, and courteous service.

This budget unit is managed by the County Auditor-Controller.

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
FOR FISCAL YEAR 2008-09

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>SERVICES AND SUPPLIES:</b>							10100040
5186 Maintenance of Computer Software*	20,000.00	124,272.54	0.00	0.00	0.00	0.00	
5232 Cash Shortage	(0.96)	0.58	0.00	0.00	0.00	0.00	
5257 Office Expense - Small Equipment*	4,856.95	0.00	0.00	0.00	0.00	0.00	
5270 SB 90 Contingent Fees	1,618.00	0.00	0.00	0.00	0.00	0.00	
5271 Prof and Specialized Services	37,469.68	0.00	0.00	0.00	0.00	0.00	
5272 Prof and Spec Services - Spec Purp	62,207.88	0.00	0.00	0.00	0.00	13,500.00	
5273 Prof and Spec Serv - Other	8,342.03	112,901.32	0.00	0.00	0.00	0.00	
5392 Rents and Leases - Other	11,169.62	16,147.05	29,448.00	29,448.00	29,448.00	29,448.00	
5400 Personnel Adjustments	2,288.00	1,364.00	0.00	0.00	0.00	0.00	
5408 Rounding - St/Fed Reporting	276.64	1,221.62	0.00	0.00	0.00	0.00	
5411 Special Dept Expense	0.00	35,325.12	50,000.00	50,000.00	50,000.00	50,000.00	
5422 Training	0.00	2,107.02	0.00	0.00	0.00	0.00	
5450 Audit Exceptions/Disallowances*	224,120.00	0.00	0.00	0.00	0.00	0.00	
5461 Retiree Health Cost	6,416.00	6,512.00	8,000.00	8,000.00	8,000.00	8,000.00	
5498 Minor Equip - Computers/Peripherals	0.00	136,472.41	0.00	0.00	0.00	0.00	
5499 Minor Equip - Other	6,714.21	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL SERVICES AND SUPPLIES</b>	<b>385,478.05</b>	<b>436,323.66</b>	<b>87,448.00</b>	<b>87,448.00</b>	<b>87,448.00</b>	<b>100,948.00</b>	
<b>OTHER CHARGES:</b>							
5580 Retire - Other Long-Term Debt	0.00	0.00	60,000.00	60,000.00	60,000.00	0.00	
5588 Interest - Other Long-Term Debt	0.00	0.00	492,007.00	492,007.00	492,007.00	0.00	
5616 Bad Debts	0.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00	
5630 Cost of Issuance	0.00	272,390.37	0.00	0.00	0.00	0.00	
<b>TOTAL OTHER CHARGES</b>	<b>0.00</b>	<b>272,390.37</b>	<b>557,007.00</b>	<b>557,007.00</b>	<b>557,007.00</b>	<b>5,000.00</b>	
<b>CAPITAL ASSETS/IMPROVEMENTS:</b>							
5660 Computer Cabling/Networking*	0.00	22,200.00	0.00	0.00	0.00	0.00	
5661 Telecommunication Project*	80,081.22	155,380.87	62,900.00	62,900.00	62,900.00	62,900.00	
5671 Bi-Tech Enhancements*	45,994.71	175,823.10	351,768.00	351,768.00	351,768.00	369,331.00	
5672 Megabyte	12,500.00	0.00	0.00	0.00	0.00	0.00	
5673 Human Resources*	46,905.71	0.00	0.00	0.00	0.00	0.00	
5675 GIS Project*	65,457.49	28,969.30	41,000.00	41,000.00	41,000.00	41,000.00	
5685 Teeter Allocation Projects*	198,035.51	54,231.20	49,000.00	49,000.00	49,000.00	49,000.00	
5701 Capital Assets - Equipment*	104,981.93	61,633.29	0.00	0.00	0.00	85,300.00	
5703 Capital Assets - Spec Purpose*	6,322.38	28,628.98	237,000.00	237,000.00	237,000.00	237,000.00	
5704 Capital Assets - Software*	270,532.94	47,731.62	0.00	0.00	0.00	0.00	
<b>TOTAL CAPITAL ASSETS/IMPROVEMENTS</b>	<b>830,811.89</b>	<b>574,598.36</b>	<b>741,668.00</b>	<b>741,668.00</b>	<b>741,668.00</b>	<b>844,531.00</b>	
<b>GROSS BUDGET</b>	<b>1,216,289.94</b>	<b>1,283,312.39</b>	<b>1,386,123.00</b>	<b>1,386,123.00</b>	<b>1,386,123.00</b>	<b>950,479.00</b>	
<b>OTHER FINANCING USES:</b>							
5726 Transfer to Designated Fund	464,679.89	8,093,966.74	828,750.00	828,750.00	828,750.00	150,750.00	
<b>TOTAL OTHER FINANCING USES</b>	<b>464,679.89</b>	<b>8,093,966.74</b>	<b>828,750.00</b>	<b>828,750.00</b>	<b>828,750.00</b>	<b>150,750.00</b>	
<b>NET BUDGET</b>	<b>1,680,969.83</b>	<b>9,377,279.13</b>	<b>2,214,873.00</b>	<b>2,214,873.00</b>	<b>2,214,873.00</b>	<b>1,101,229.00</b>	

COUNTY OF CALAVERAS  
ESTIMATED REVENUE BY DEPARTMENT  
FOR FISCAL YEAR 2008-09

Non-Departmental/Teeter Projects

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4010 Current Secured Taxes	10,626,631.48	11,974,439.25	11,855,070.00	11,855,070.00	11,855,070.00	12,063,008.00	10100040
4015 Unitary Taxes	240,024.77	257,134.55	240,023.00	240,023.00	240,023.00	257,135.00	
4017 Suppl Current Secured Taxes	1,119,343.17	415,812.78	335,000.00	335,000.00	335,000.00	470,517.00	
4020 Current Unsecured Taxes	132,524.36	140,036.32	180,000.00	180,000.00	180,000.00	188,613.00	
4027 Suppl Current Unsecured Taxes	33,292.57	15,146.74	20,000.00	20,000.00	20,000.00	20,000.00	
4040 Prior Unsecured Taxes	10,925.26	7,107.46	8,000.00	8,000.00	8,000.00	8,000.00	
4048 Pr Yr Taxes Adjustment	78,500.20	0.00	0.00	0.00	0.00	0.00	
4055 Teeter Allocation	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	
4056 Teeter Allocation - Projects	790,445.54	786,733.53	741,668.00	741,668.00	741,668.00	844,531.00	
4069 Sales and Use Taxes - In-lieu	782,456.93	718,215.68	718,215.00	718,215.00	718,215.00	718,215.00	
4070 Sales and Use Taxes	2,130,035.09	2,002,120.40	1,935,146.00	1,935,146.00	1,935,146.00	1,935,146.00	
4072 Transient Occupancy Taxes	412,457.59	404,260.68	420,000.00	420,000.00	420,000.00	420,000.00	
4074 Franchise Fee - PG&E	444,680.53	461,344.10	460,000.00	460,000.00	460,000.00	460,000.00	
4075 Franchise Fee - Cable TV	258,970.99	274,422.13	275,000.00	275,000.00	275,000.00	275,000.00	
4079 Rev from Sale/County Costs	7,811.71	868.47	0.00	0.00	0.00	0.00	
4110 Licenses - Business	89,094.75	84,889.00	82,500.00	82,500.00	82,500.00	82,500.00	
4156 Supp Penalties - Taxes	3,740.82	1,844.18	2,000.00	2,000.00	2,000.00	2,000.00	
4161 Unsecured Penalties - Taxes	41,247.82	23,855.93	25,000.00	25,000.00	25,000.00	25,000.00	
4205 Court Fines	6.00	8.00	0.00	0.00	0.00	0.00	
4300 Interest	254,520.43	202,775.74	245,000.00	245,000.00	245,000.00	245,000.00	
4306 Interest - Designated Funds	113,219.34	132,857.93	95,000.00	95,000.00	95,000.00	95,000.00	
4457 State SB90 Mandated Costs	169,370.00	6,978.00	50,000.00	50,000.00	50,000.00	50,000.00	
4463 State Homeowners Prop Tax Rel	139,255.62	137,865.44	139,256.00	139,256.00	139,256.00	137,865.00	
4464 State Racehorse Taxes	23.20	20.00	20.00	20.00	20.00	20.00	
4465 State Timber Taxes	60,714.36	33,866.06	60,715.00	60,715.00	60,715.00	33,866.00	
4471 State Open Space Subvention	196,299.00	130,801.00	0.00	0.00	0.00	0.00	
4472 State Aid for Public Safety	1,785,620.95	1,791,770.53	1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00	
4489 State Realign - VLF Excess Col	29,127.42	0.00	0.00	0.00	0.00	0.00	
4524 Federal Forest Reserve	52,824.16	52,715.75	0.00	0.00	0.00	0.00	
4551 Vehicle License Fee Adjustment	4,206,359.40	4,678,704.68	4,704,678.00	4,704,678.00	4,704,678.00	4,738,368.00	
4555 State PI In-Lieu	5,241.79	5,938.77	6,000.00	6,000.00	6,000.00	6,000.00	
4582 Federal - PILT	72,440.00	73,671.00	70,000.00	70,000.00	70,000.00	70,000.00	
4602 Redemption Fees - Co Share	10,890.00	11,430.00	10,000.00	10,000.00	10,000.00	10,000.00	
4611 Collections - Shorts/Overs	12.10	0.00	0.00	0.00	0.00	0.00	
4616 Calaveras Asbestos Monofil	18.93	44.22	300.00	300.00	300.00	300.00	
4626 A-87 General	26,344.00	91,462.00	91,462.00	91,462.00	91,462.00	91,462.00	
4627 A-87 Non-General	22,914.00	15,533.00	15,533.00	15,533.00	15,533.00	15,533.00	
4708 Refund - Miscellaneous	7.81	1,546.55	0.00	0.00	0.00	0.00	
4709 Refund - Jury/Witness Fees	158.76	0.00	0.00	0.00	0.00	0.00	
4712 Other Revenue	23,264.20	19,083.41	25,860.00	25,860.00	25,860.00	25,860.00	
4713 Miscellaneous Revenue	595.50	1,027.86	0.00	0.00	0.00	0.00	
4737 Settlements/Judgements	421,112.56	453,315.06	403,000.00	403,000.00	403,000.00	403,000.00	
<b>GROSS REVENUE</b>	<b>25,042,523.11</b>	<b>25,659,646.20</b>	<b>25,164,446.00</b>	<b>25,164,446.00</b>	<b>25,164,446.00</b>	<b>25,641,939.00</b>	
<b>OTHER FINANCING SOURCES:</b>							
4721 Transfer from Designated Fund	144,942.00	3,991,992.00	1,067,007.00	1,067,007.00	1,067,007.00	240,000.00	
4742 Operating Trfs In - Cap Projects	0.00	8,831.00	0.00	0.00	0.00	0.00	
4799 Contri from Other Governments	5,232.69	0.00	0.00	0.00	0.00	0.00	
4800 Sale of Surplus Property	3,537.50	0.00	0.00	0.00	0.00	0.00	
4801 Certificates of Participation Proceeds	0.00	7,715,000.00	0.00	0.00	0.00	0.00	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>153,712.19</b>	<b>11,715,823.00</b>	<b>1,067,007.00</b>	<b>1,067,007.00</b>	<b>1,067,007.00</b>	<b>240,000.00</b>	
<b>TOTAL ESTIMATED REVENUE</b>	<b>25,196,235.30</b>	<b>37,375,469.20</b>	<b>26,231,453.00</b>	<b>26,231,453.00</b>	<b>26,231,453.00</b>	<b>25,881,939.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

**Non-Departmental/Teeter Projects**

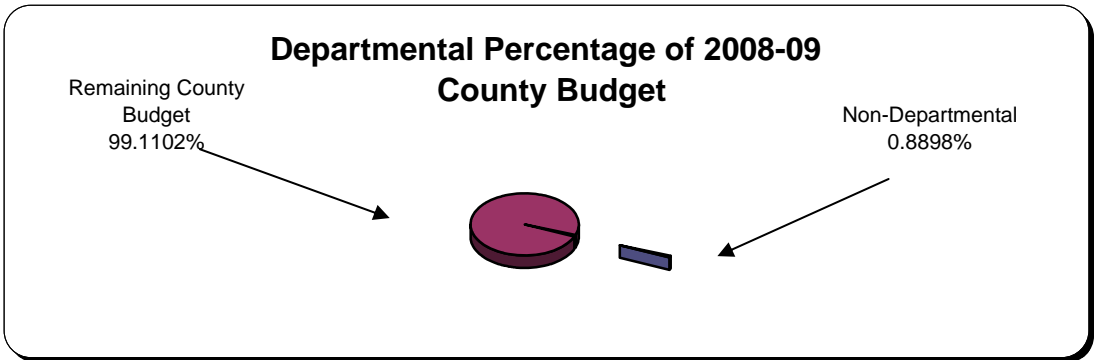
Items with an asterisk on Page 43 (Column 7, 2008-09 Adopted Final) are Teeter funded in the amount of \$844,531.00 (see page 44, object 4056, Column 7, 2008-09 Adopted Final)

Remaining revenue for Non-Departmental (\$24,797,408.00) is part of Budgeted Total Unallocated Funding (see pages 1n through 1q)

**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	1,101,229.00
Total County Budget	123,760,373.00

0.8898%



**COUNTY OF CALAVERAS  
NON-DEPARTMENTAL/TEETER PROJECTS**

**MISSION STATEMENT**

The mission of the Non-Departmental/Teeter Projects budget is to identify revenues and expenses that are not specific to a single department, but are supportive of County government as a whole. These include, but are not limited to, property taxes, sales and use taxes, transient occupancy taxes, vehicle license fees, franchise fees, and Teeter allocation/project expenditures.

This budget unit is managed by the County Administrative Officer.

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
FOR FISCAL YEAR 2008-09

Assessor  
General  
Finance

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>SALARIES AND EMPL BENEFITS:</b>							10100050
5001 Salaries/Wages - Permanent	816,499.54	832,899.89	929,408.00	929,408.00	929,408.00	929,408.00	
5002 Extra-Hire	18,373.52	16,597.10	0.00	0.00	0.00	0.00	
5049 PERS - Employer	101,035.91	98,469.16	114,451.00	114,451.00	114,451.00	114,451.00	
5050 PERS - Employee	56,725.14	57,840.27	65,059.00	65,059.00	65,059.00	65,059.00	
5051 Social Security (OASDI)	1,139.18	26.17	0.00	0.00	0.00	0.00	
5053 Medicare	10,341.35	11,069.93	12,486.00	12,486.00	12,486.00	12,486.00	
5054 Long-Term Disability	3,825.92	3,881.66	4,332.00	4,332.00	4,332.00	4,332.00	
5055 Insurance - Group Health	124,329.48	126,704.68	139,569.00	139,569.00	139,569.00	139,569.00	
5056 Insurance - Group Life	1,940.00	1,978.80	2,037.00	2,037.00	2,037.00	2,037.00	
5061 Deferred Comp - ER	2,450.00	3,825.00	5,400.00	5,400.00	5,400.00	5,400.00	
5065 Vehicle Allowance	875.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL SALARIES/EMPL BENEFITS</b>	<b>1,137,535.04</b>	<b>1,153,292.66</b>	<b>1,272,742.00</b>	<b>1,272,742.00</b>	<b>1,272,742.00</b>	<b>1,272,742.00</b>	
<b>SERVICES AND SUPPLIES:</b>							
5121 Communications	5,074.28	5,468.02	5,500.00	5,500.00	5,500.00	5,500.00	
5181 Maintenance of Equipment	1,176.50	435.80	1,500.00	1,500.00	1,500.00	1,500.00	
5182 Maint of Equipment - Auto	2,297.51	1,970.80	4,000.00	4,000.00	4,000.00	4,000.00	
5186 Maint of Computer Software	3,236.68	3,270.74	3,750.00	3,750.00	3,750.00	3,750.00	
5187 Maint of Computer Hardware	139.97	0.00	500.00	500.00	500.00	500.00	
5221 Memberships	360.00	360.00	500.00	500.00	500.00	500.00	
5223 Professional Licensing/Cert	0.00	0.00	350.00	350.00	350.00	350.00	
5241 Office Expense	9,307.72	8,182.56	10,410.00	10,410.00	10,410.00	10,410.00	
5243 Office Expense - Postage	7,857.65	7,182.32	10,000.00	10,000.00	10,000.00	10,000.00	
5244 Office Expense - Forms/Printing	3,042.09	5,388.09	4,000.00	4,000.00	4,000.00	4,000.00	
5245 Office Expense - Copies	1,122.45	1,705.70	2,500.00	2,500.00	2,500.00	2,500.00	
5257 Office Expense - Small Equip	861.93	0.00	750.00	750.00	750.00	750.00	
5271 Prof and Specialized Services	6,202.75	940.00	2,500.00	2,500.00	2,500.00	2,500.00	
5392 Rents and Leases - Other	550.00	605.00	650.00	650.00	650.00	650.00	
5401 Small Tools	6,996.57	5,720.26	5,750.00	5,750.00	5,750.00	5,750.00	
5422 Training	3,454.67	3,310.00	3,500.00	3,500.00	3,500.00	3,500.00	
5477 Personal Mileage Reimbursement	1,087.94	1,634.05	1,750.00	1,750.00	1,750.00	1,750.00	
5478 Travel Expense	7,275.81	11,240.61	11,000.00	11,000.00	11,000.00	11,000.00	
5479 Air Travel Expense	561.60	0.00	500.00	500.00	500.00	500.00	
5480 Gas and Oil Expense	3,365.40	3,045.05	6,000.00	6,000.00	6,000.00	6,000.00	
5498 Minor Equip - Computers/Peripherals	0.00	4,535.00	0.00	0.00	0.00	0.00	
<b>TOTAL SERVICES/SUPPLIES</b>	<b>63,971.52</b>	<b>64,994.00</b>	<b>75,410.00</b>	<b>75,410.00</b>	<b>75,410.00</b>	<b>75,410.00</b>	
<b>CAPITAL ASSETS:</b>							
5701 Capital Assets - Equipment	28,500.76	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL CAPITAL ASSETS</b>	<b>28,500.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>GROSS BUDGET</b>	<b>1,230,007.32</b>	<b>1,218,286.66</b>	<b>1,348,152.00</b>	<b>1,348,152.00</b>	<b>1,348,152.00</b>	<b>1,348,152.00</b>	
<b>OTHER FINANCING USES:</b>							
5632 Reimbursed Expenses - Interfund	(4,060.00)	0.00	0.00	0.00	0.00	0.00	
5726 Transfer to Designated Fund	28,791.88	23,084.39	18,500.00	18,500.00	18,500.00	18,500.00	
5756 Reimbursed Expenses - Intrafund	(697.50)	(999.70)	0.00	0.00	0.00	0.00	
<b>TOTAL OTHER FINANCING USES</b>	<b>24,034.38</b>	<b>22,084.69</b>	<b>18,500.00</b>	<b>18,500.00</b>	<b>18,500.00</b>	<b>18,500.00</b>	
<b>NET BUDGET</b>	<b>1,254,041.70</b>	<b>1,240,371.35</b>	<b>1,366,652.00</b>	<b>1,366,652.00</b>	<b>1,366,652.00</b>	<b>1,366,652.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

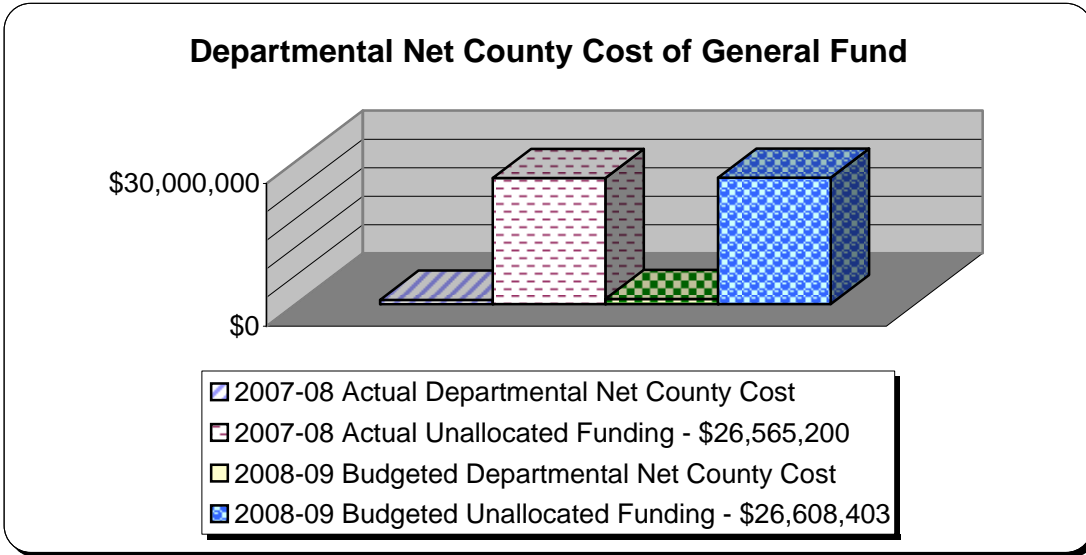
Assessor

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4600 Assmt/Tax Collection Fees	2,931.61	2,939.32	1,500.00	1,500.00	1,500.00	1,500.00	10100050
4601 Property Tax Administration	202,940.64	175,862.30	200,000.00	200,000.00	200,000.00	200,000.00	
4602 Redemption Fee - Co Share	30.00	0.00	0.00	0.00	0.00	0.00	
4609 Suppl. Tax - Admin. Fees	67,088.38	46,416.76	75,000.00	75,000.00	75,000.00	75,000.00	
4700 Other Sales	262.50	0.00	0.00	0.00	0.00	0.00	
4702 Other Sales - Assessor Maps	28,531.33	23,084.39	18,500.00	18,500.00	18,500.00	18,500.00	
<b>GROSS REVENUE</b>	<b>301,784.46</b>	<b>248,302.77</b>	<b>295,000.00</b>	<b>295,000.00</b>	<b>295,000.00</b>	<b>295,000.00</b>	
<b>OTHER FINANCING SOURCES:</b>							
4721 Transfers from Designated Fund	54,292.20	73,911.81	0.00	0.00	0.00	0.00	
4800 Sale of Surplus Property	998.76	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>55,290.96</b>	<b>73,911.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TOTAL ESTIMATED REVENUE</b>	<b>357,075.42</b>	<b>322,214.58</b>	<b>295,000.00</b>	<b>295,000.00</b>	<b>295,000.00</b>	<b>295,000.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

**Assessor**

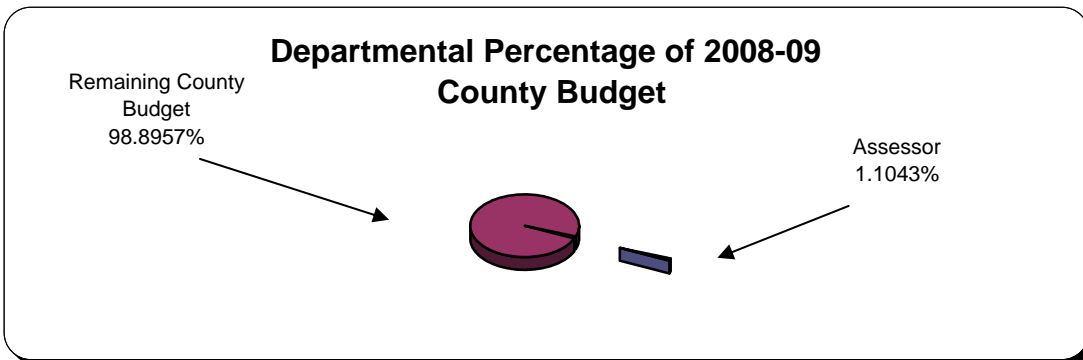
	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
Departmental Expenditures	\$ 1,240,371.35	\$ 1,366,652.00
Less: Departmental Revenue	<u>(322,214.58)</u>	<u>(295,000.00)</u>
Net County Cost	\$ 918,156.77	\$ 1,071,652.00



**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	1,366,652.00
Total County Budget	123,760,373.00

1.1043%



**COUNTY OF CALAVERAS  
ASSESSOR**

**MISSION STATEMENT**

The Assessor is an elected county official by virtue of the State of California Constitution. The basic responsibilities of the Assessor are to locate, map, and value all taxable property within his jurisdiction, and to annually prepare the Secured and Unsecured Assessment Rolls.

Most of the records required to perform these functions are maintained and made available to the public, as well as other departments.

The Assessor is committed to placing fair and accurate values on the assessment roll while providing a balanced public service, technology, and the timely production of an accurate assessment roll.

This budget unit is managed by the County Assessor.

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
FOR FISCAL YEAR 2008-09

Treasurer-Tax Collector  
General  
Finance

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>SALARIES AND EMPL BENEFITS:</b>							10100060
5001 Salaries/Wages - Permanent	270,560.87	288,777.11	323,897.00	323,897.00	323,897.00	323,897.00	
5002 Extra-Hire	4,817.15	0.00	1,792.00	1,792.00	1,792.00	1,792.00	
5049 PERS - Employer	33,512.78	34,418.00	39,886.00	39,886.00	39,886.00	39,886.00	
5050 PERS - Employee	18,815.21	20,216.83	22,673.00	22,673.00	22,673.00	22,673.00	
5051 Social Security (OASDI)	298.67	0.00	112.00	112.00	112.00	112.00	
5053 Medicare	2,285.44	2,565.56	3,156.00	3,156.00	3,156.00	3,156.00	
5054 Long-Term Disability	1,290.88	1,370.70	1,510.00	1,510.00	1,510.00	1,510.00	
5055 Insurance - Group Health	41,275.82	49,146.52	51,594.00	51,594.00	51,594.00	51,594.00	
5056 Insurance - Group Life	649.90	698.40	699.00	699.00	699.00	699.00	
5061 Deferred Comp - ER	1,125.00	1,450.00	1,800.00	1,800.00	1,800.00	1,800.00	
5065 Vehicle Allowance	875.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL SALARIES/EMPL BENEFITS</b>	<b>375,506.72</b>	<b>398,643.12</b>	<b>447,119.00</b>	<b>447,119.00</b>	<b>447,119.00</b>	<b>447,119.00</b>	
<b>SERVICES AND SUPPLIES:</b>							
5121 Communications	1,014.73	914.27	1,200.00	1,200.00	1,200.00	1,200.00	
5181 Maintenance of Equipment	2,347.60	1,359.00	2,200.00	2,200.00	2,200.00	2,200.00	
5186 Maint of Computer Software	6,880.00	5,940.00	6,000.00	6,000.00	6,000.00	6,000.00	
5221 Memberships	200.00	300.00	300.00	300.00	300.00	300.00	
5241 Office Expense	3,971.73	4,543.13	3,500.00	3,500.00	3,500.00	3,500.00	
5243 Office Expense - Postage	22,155.81	22,512.25	24,000.00	24,000.00	24,000.00	24,000.00	
5244 Office Expense - Forms/Printing	10,778.84	9,792.48	15,000.00	15,000.00	15,000.00	15,000.00	
5245 Office Expense - Copies	98.95	24.15	200.00	200.00	200.00	200.00	
5257 Office Expense - Small Equip	5,074.89	2,781.43	3,580.00	3,580.00	3,580.00	3,580.00	
5271 Prof and Specialized Services	2,500.00	37,338.00	50,500.00	50,500.00	50,500.00	50,500.00	
5273 Prof and Spec Serv - Other	6,427.95	2,374.85	12,000.00	12,000.00	12,000.00	12,000.00	
5294 Microfilming Expense	273.07	242.55	300.00	300.00	300.00	300.00	
5381 Legal Notices	3,084.49	2,003.00	4,000.00	4,000.00	4,000.00	4,000.00	
5403 Bank Charges	1,350.86	47,298.30	10,925.00	10,925.00	10,925.00	10,925.00	
5411 Special Department Expense	30.00	201.00	100.00	100.00	100.00	100.00	
5422 Training	1,215.00	1,195.00	2,200.00	2,200.00	2,200.00	2,200.00	
5477 Personal Mileage Reimbursement	417.08	180.30	500.00	500.00	500.00	500.00	
5478 Travel Expense	844.70	1,010.17	2,250.00	2,250.00	2,250.00	2,250.00	
5498 Minor Equip - Computers/Peripherals	0.00	4,274.78	0.00	0.00	0.00	0.00	
<b>TOTAL SERVICES/SUPPLIES</b>	<b>68,665.70</b>	<b>144,284.66</b>	<b>138,755.00</b>	<b>138,755.00</b>	<b>138,755.00</b>	<b>138,755.00</b>	
<b>GROSS BUDGET</b>	<b>444,172.42</b>	<b>542,927.78</b>	<b>585,874.00</b>	<b>585,874.00</b>	<b>585,874.00</b>	<b>585,874.00</b>	
<b>OTHER FINANCING USES:</b>							
5726 Transfer to Designated Fund	45,499.64	37,828.06	50,000.00	50,000.00	50,000.00	50,000.00	
<b>TOTAL OTHER FINANCING USES</b>	<b>45,499.64</b>	<b>37,828.06</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	
<b>NET BUDGET</b>	<b>489,672.06</b>	<b>580,755.84</b>	<b>635,874.00</b>	<b>635,874.00</b>	<b>635,874.00</b>	<b>635,874.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

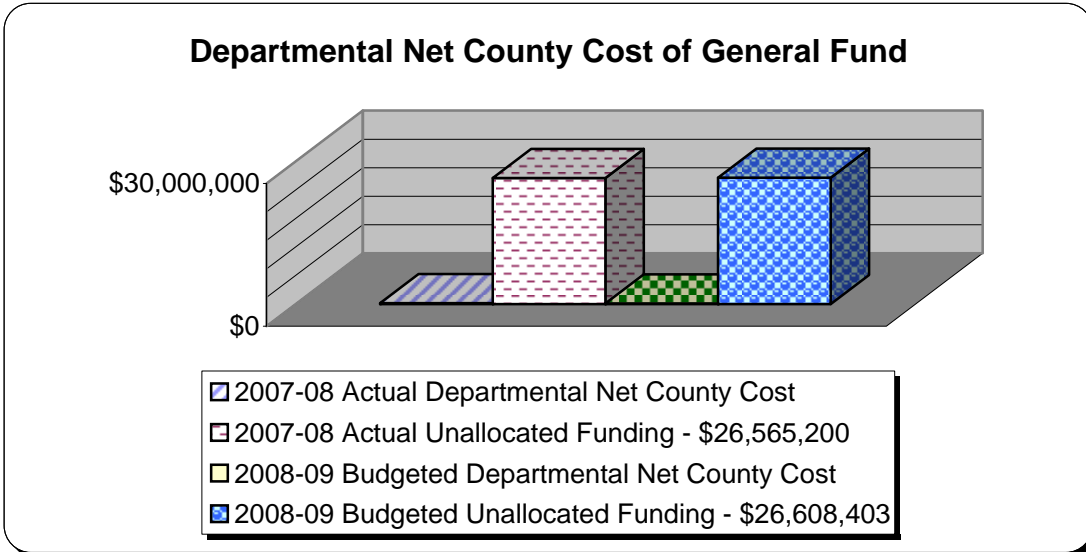
Treasurer-Tax Collector

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4078 Revenue from Sale/Search Fees	5,511.00	1,400.00	8,000.00	8,000.00	8,000.00	8,000.00	1010060
4079 Revenue from Sale/County Costs	5,291.75	1,186.50	6,000.00	6,000.00	6,000.00	6,000.00	
4164 Tax Collector Costs - \$10.00	45,499.64	37,828.06	50,000.00	50,000.00	50,000.00	50,000.00	
4600 Assmt/Tax Collection Fees	10,879.23	10,838.88	8,900.00	8,900.00	8,900.00	8,900.00	
4601 Property Tax Administration	22,548.96	18,664.47	23,000.00	23,000.00	23,000.00	23,000.00	
4607 NSF Returned Check Fees	4,715.00	5,292.03	4,000.00	4,000.00	4,000.00	4,000.00	
4609 Suppl Tax - Admin Fees	67,088.38	46,416.76	85,000.00	85,000.00	85,000.00	85,000.00	
4610 Treasurer's Admin Costs	30,939.60	66,784.89	79,700.00	79,700.00	79,700.00	79,700.00	
4611 Collections - Shorts/Overs	399.98	493.35	350.00	350.00	350.00	350.00	
4626 A-87 General	1,390.00	3,376.00	3,376.00	3,376.00	3,376.00	4,150.00	
4627 A-87 Non-General	20,193.00	74,167.96	72,191.00	72,191.00	72,191.00	68,112.00	
4632 CPPA Services Rendered	1,595.52	1,594.08	1,600.00	1,600.00	1,600.00	1,600.00	
4662 Solid Waste Services Rendered	20,069.82	20,419.72	20,000.00	20,000.00	20,000.00	20,000.00	
4679 Charges for Current Services	3,825.00	4,285.00	3,600.00	3,600.00	3,600.00	3,600.00	
4712 Other Revenue	2,351.00	4,254.00	4,100.00	4,100.00	4,100.00	4,100.00	
4713 Miscellaneous Revenue	561.00	486.53	650.00	650.00	650.00	650.00	
4741 Bank Charge Recapture	58,098.25	48,829.57	52,350.00	52,350.00	52,350.00	52,350.00	
<b>GROSS REVENUE</b>	<b>300,957.13</b>	<b>346,317.80</b>	<b>422,817.00</b>	<b>422,817.00</b>	<b>422,817.00</b>	<b>419,512.00</b>	
<b><u>OTHER FINANCING SOURCES:</u></b>							
4721 Transfers from Designated Fund	29,041.84	36,697.97	70,524.00	70,524.00	70,524.00	70,524.00	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>29,041.84</b>	<b>36,697.97</b>	<b>70,524.00</b>	<b>70,524.00</b>	<b>70,524.00</b>	<b>70,524.00</b>	
<b>TOTAL ESTIMATED REVENUE</b>	<b>329,998.97</b>	<b>383,015.77</b>	<b>493,341.00</b>	<b>493,341.00</b>	<b>493,341.00</b>	<b>490,036.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

**Treasurer-Tax Collector**

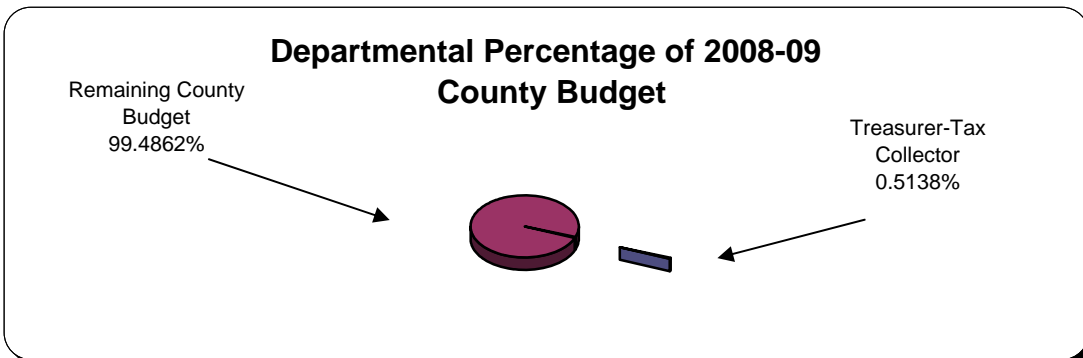
	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
Departmental Expenditures	\$ 580,755.84	\$ 635,874.00
Less: Departmental Revenue	<u>(383,015.77)</u>	<u>(490,036.00)</u>
Net County Cost	\$ 197,740.07	\$ 145,838.00



**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	635,874.00
Total County Budget	123,760,373.00

0.5138%



**COUNTY OF CALAVERAS  
TREASURER-TAX COLLECTOR**

**MISSION STATEMENT**

The Treasurer-Tax Collector is responsible for the collection of all Real Property Taxes, Personal Property Taxes, and Supplemental Taxes on all property which has been valued by the Assessor and extended by the Auditor. The tax process includes collections of numerous fees for Solid Waste, Fire, and Nuisance Abatement. Collection and accountability is performed for Calaveras Public Power Agency billings, Business Licenses, and Transient Occupancy Taxes.

This department maintains and reconciles all accounts of current and prior secured and unsecured collections, payment plans, redemption of tax delinquent property, and public auction/sealed bid sales of tax-defaulted property. It is an integral part of the process of obtaining Mobile Home Tax Clearance Certificates and provides necessary clearance for various types of land divisions.

The Treasurer-Tax Collector's Office serves as collection agency for CCWD bond assessments through Secured property tax bills. It works with the Auditor for CCWD on the removal of unpaid assessments to facilitate foreclosure by CCWD. Calaveras County is the lead agency for the Valley Hills Estates assessment bond as well as CFD #2 (Mello-Roos) bond. The Treasurer-Tax Collector is responsible for bond collections, payoffs, and implementation of foreclosures.

This office is responsible for the receipt, deposit, and accounting of all monies paid to the County as well as payment for and reconciliation of all checks issued on behalf of all the county departments.

The Treasurer-Tax Collector, in accordance with law, maintains the investment portfolio, which consists of idle county funds. The purpose is to safeguard the funds, maintain a responsible degree of liquidity, and yet to maximize the rate of return to be apportioned to the County General Fund and other agencies which use the office as a depository.

The Treasurer-Tax Collector's Office is committed to providing tax information and education to the owners of Calaveras County property and the general public, as well as a commitment to invest inactive funds in a safe, legal, and responsible manner.

This budget unit is managed by the County Treasurer-Tax Collector.

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
FOR FISCAL YEAR 2008-09

Technology Services  
General  
Other General

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>SALARIES AND EMPL BENEFITS:</b>							10100070
5001 Salaries/Wages - Permanent	626,602.35	748,015.50	776,530.00	776,530.00	776,530.00	776,530.00	
5002 Extra-Hire	6,750.28	488.40	0.00	0.00	0.00	0.00	
5006 Overtime	1,153.72	0.00	0.00	0.00	0.00	0.00	
5049 PERS - Employer	78,881.34	88,840.49	95,625.00	95,625.00	95,625.00	95,625.00	
5050 PERS - Employee	44,287.23	52,184.40	54,358.00	54,358.00	54,358.00	54,358.00	
5051 Social Security (OASDI)	418.54	30.28	0.00	0.00	0.00	0.00	
5053 Medicare	8,971.83	10,301.02	11,260.00	11,260.00	11,260.00	11,260.00	
5054 Long-Term Disability	2,977.47	3,478.95	3,619.00	3,619.00	3,619.00	3,619.00	
5055 Insurance - Group Health	88,572.04	125,704.81	138,620.00	138,620.00	138,620.00	138,620.00	
5056 Insurance - Group Life	1,297.51	1,575.44	1,544.00	1,544.00	1,544.00	1,544.00	
5061 Deferred Comp - ER	1,725.00	2,295.71	3,978.00	3,978.00	3,978.00	3,978.00	
<b>TOTAL SALARIES/EMPL BENEFITS</b>	<b>861,637.31</b>	<b>1,032,915.00</b>	<b>1,085,534.00</b>	<b>1,085,534.00</b>	<b>1,085,534.00</b>	<b>1,085,534.00</b>	
<b>SERVICES AND SUPPLIES:</b>							
5121 Communications	5,360.96	2,384.50	2,760.00	2,760.00	2,760.00	2,760.00	
5181 Maintenance of Equipment	566.03	426.00	550.00	550.00	550.00	550.00	
5182 Maint of Equipment - Auto	138.97	0.00	300.00	300.00	300.00	300.00	
5186 Maint of Computer Software	176,085.99	171,752.47	289,774.00	289,774.00	289,774.00	289,774.00	
5187 Main. of Computer Hardware	13,150.00	20,491.22	24,160.00	24,160.00	24,160.00	24,160.00	
5241 Office Expense	1,241.33	2,701.76	2,500.00	2,500.00	2,500.00	2,500.00	
5243 Office Expense - Postage	115.59	169.72	390.00	390.00	390.00	390.00	
5245 Office Expense - Copies	504.17	746.23	300.00	300.00	300.00	300.00	
5247 Office Expense - Computer Paper	230.33	244.22	250.00	250.00	250.00	250.00	
5257 Office Expense - Small Equip	14,743.10	13,552.53	12,500.00	12,500.00	12,500.00	12,500.00	
5271 Prof and Specialized Services	7,117.32	840.00	4,500.00	4,500.00	4,500.00	4,500.00	
5272 Prof and Spec Serv - Spec Purp	63,687.72	83,230.31	93,760.00	93,760.00	93,760.00	93,760.00	
5392 Rents and Leases - Other	595.00	660.00	660.00	660.00	660.00	660.00	
5401 Small Tools	330.68	141.62	750.00	750.00	750.00	750.00	
5410 Spec Dept Exp - Software	4,138.39	3,220.94	7,832.00	7,832.00	7,832.00	7,832.00	
5411 Special Department Expense	326.00	236.50	350.00	350.00	350.00	350.00	
5422 Training	3,130.87	1,396.81	4,500.00	4,500.00	4,500.00	4,500.00	
5477 Personal Mileage Reimbursement	796.94	610.00	1,220.00	1,220.00	1,220.00	1,220.00	
5478 Travel Expense	2,042.61	1,029.63	7,280.00	7,280.00	7,280.00	7,280.00	
5479 Air Travel Expense	0.00	97.50	500.00	500.00	500.00	500.00	
5480 Gas and Oil Expense	315.74	136.42	600.00	600.00	600.00	600.00	
5499 Minor Equipment -Other	0.00	0.00	8,600.00	8,600.00	8,600.00	8,600.00	
<b>TOTAL SERVICES/SUPPLIES</b>	<b>294,617.74</b>	<b>304,068.38</b>	<b>464,036.00</b>	<b>464,036.00</b>	<b>464,036.00</b>	<b>464,036.00</b>	
<b>GROSS BUDGET</b>	<b>1,156,255.05</b>	<b>1,336,983.38</b>	<b>1,549,570.00</b>	<b>1,549,570.00</b>	<b>1,549,570.00</b>	<b>1,549,570.00</b>	
<b>OTHER FINANCING USES:</b>							
5632 Reimbursed Expenses - Interfund	(35,981.89)	(60,819.88)	(77,684.00)	(77,684.00)	(77,684.00)	(77,684.00)	
5756 Reimbursed Expenses - Intrafund	(60,309.36)	(204,951.18)	(155,783.00)	(155,783.00)	(155,783.00)	(155,783.00)	
<b>TOTAL OTHER FINANCING USES</b>	<b>(96,291.25)</b>	<b>(265,771.06)</b>	<b>(233,467.00)</b>	<b>(233,467.00)</b>	<b>(233,467.00)</b>	<b>(233,467.00)</b>	
<b>NET BUDGET</b>	<b>1,059,963.80</b>	<b>1,071,212.32</b>	<b>1,316,103.00</b>	<b>1,316,103.00</b>	<b>1,316,103.00</b>	<b>1,316,103.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

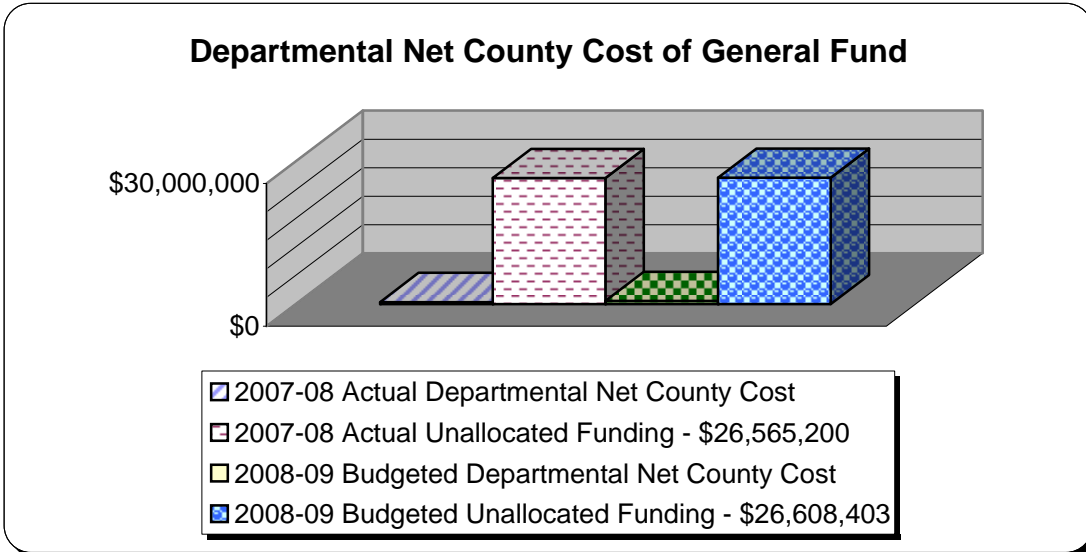
Technology Services

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4626 A-87 General	75,268.00	36,368.00	36,368.00	36,368.00	36,368.00	54,502.00	10100070
4627 A-87 Non-General	399,876.00	553,658.39	550,854.00	550,854.00	550,854.00	518,612.00	
4712 Other Revenue	8,527.09	30,610.39	30,609.00	30,609.00	30,609.00	30,609.00	
<b>TOTAL ESTIMATED REVENUE</b>	<b>483,671.09</b>	<b>620,636.78</b>	<b>617,831.00</b>	<b>617,831.00</b>	<b>617,831.00</b>	<b>603,723.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

**Technology Services**

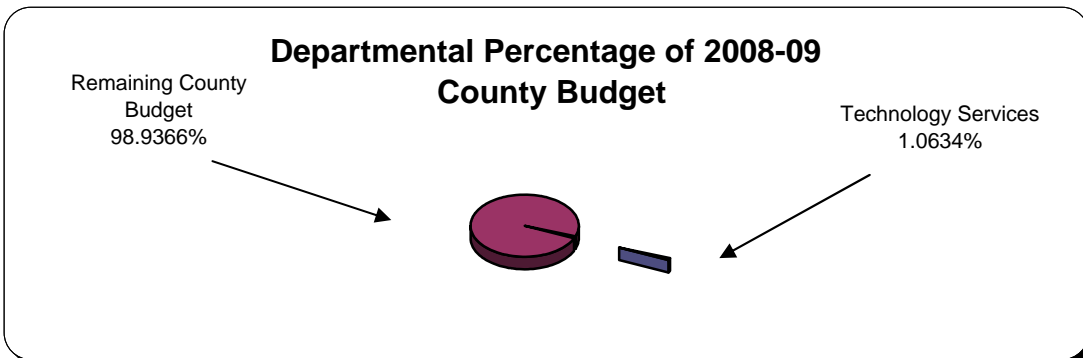
	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
Departmental Expenditures	\$ 1,071,212.32	\$ 1,316,103.00
Less: Departmental Revenue	<u>(620,636.78)</u>	<u>(603,723.00)</u>
Net County Cost	\$ 450,575.54	\$ 712,380.00



**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	1,316,103.00
Total County Budget	123,760,373.00

1.0634%



**COUNTY OF CALAVERAS  
TECHNOLOGY SERVICES**

**MISSION STATEMENT**

Calaveras County Technology Services Department (TS) will provide solutions to the County's technology, automation, telecommunication, technology training, and postal needs. In providing those solutions, TS will assist departments in planning and implementation of new technology so that the requirements of the end users are met. TS will maintain a customer service orientation so that other departments are better able to serve their customers.

Calaveras County Technology Services Department realizes that a shared sense of purpose and mission is critical to succeed. Part of the purpose is knowing what the department values are. Calaveras County Technology Services Department considers the following things to be valuable and critical for the implementation of technology in Calaveras County government.

1. Our employees
2. Our customers
3. A can-do attitude
4. Respect for other people and their opinions
5. Open and honest communication
6. The desire to improve yourself
7. Sharing knowledge
8. Feedback from customers or others
9. Willingness to explore new ways of doing business
10. Willingness to get involved and participate in teams
11. Empathy for customers

This budget unit is managed by the CIO/Director of Technology Services.

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
FOR FISCAL YEAR 2008-09

County Counsel  
General  
Counsel

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>SALARIES AND EMPL BENEFITS:</b>							10100080
5001 Salaries/Wages - Permanent	478,374.02	497,626.27	528,114.00	528,114.00	528,114.00	528,114.00	
5002 Extra-Hire	0.00	5,843.20	0.00	0.00	0.00	0.00	
5049 PERS - Employer	59,642.69	59,292.95	65,036.00	65,036.00	65,036.00	65,036.00	
5050 PERS - Employee	33,485.26	34,828.34	36,968.00	36,968.00	36,968.00	36,968.00	
5051 Social Security (OASDI)	0.00	362.26	0.00	0.00	0.00	0.00	
5053 Medicare	6,753.67	7,068.05	7,658.00	7,658.00	7,658.00	7,658.00	
5054 Long-Term Disability	2,240.40	2,319.35	2,461.00	2,461.00	2,461.00	2,461.00	
5055 Insurance - Group Health	49,369.38	53,494.70	61,032.00	61,032.00	61,032.00	61,032.00	
5056 Insurance - Group Life	766.30	746.90	757.00	757.00	757.00	757.00	
5061 Deferred Comp - ER	1,250.00	1,400.00	1,950.00	1,950.00	1,950.00	1,950.00	
<b>TOTAL SALARIES/EMPL BENEFITS</b>	<b>631,881.72</b>	<b>662,982.02</b>	<b>703,976.00</b>	<b>703,976.00</b>	<b>703,976.00</b>	<b>703,976.00</b>	
<b>SERVICES AND SUPPLIES:</b>							
5121 Communications	903.58	868.38	1,300.00	1,300.00	1,300.00	1,300.00	
5181 Maintenance of Equipment	123.00	0.00	750.00	750.00	750.00	750.00	
5186 Maint of Computer Software	5,883.27	5,855.55	7,500.00	7,500.00	7,500.00	7,500.00	
5187 Maint of Computer Hardware	83.61	2,968.82	900.00	900.00	900.00	900.00	
5221 Memberships	2,276.00	2,390.00	2,700.00	2,700.00	2,700.00	2,700.00	
5223 Professional Licensing/Cert	1,675.00	1,675.00	1,900.00	1,900.00	1,900.00	1,900.00	
5241 Office Expense	3,912.10	1,271.13	3,300.00	3,300.00	3,300.00	3,300.00	
5243 Office Expense - Postage	613.02	733.27	1,600.00	1,600.00	1,600.00	1,600.00	
5245 Office Expense - Copies	2,735.60	2,531.25	3,500.00	3,500.00	3,500.00	3,500.00	
5255 Office Expense - Law Library	7,827.13	7,848.60	8,000.00	8,000.00	8,000.00	8,000.00	
5257 Office Expense - Small Equipment	2,471.08	2,159.63	1,600.00	1,600.00	1,600.00	1,600.00	
5271 Prof and Specialized Services	29,920.57	44,891.56	25,000.00	25,000.00	25,000.00	25,000.00	
5392 Rents and Leases - Other	597.50	605.00	700.00	700.00	700.00	700.00	
5411 Special Department Expense	6,129.96	3,945.56	5,500.00	5,500.00	5,500.00	5,500.00	
5422 Training	2,214.00	1,514.00	0.00	0.00	0.00	0.00	
5477 Personal Mileage Reimbursement	1,578.43	1,214.17	0.00	0.00	0.00	0.00	
5478 Travel Expense	1,419.49	2,819.80	0.00	0.00	0.00	0.00	
5479 Air Travel Expense	235.19	311.60	0.00	0.00	0.00	0.00	
<b>TOTAL SERVICES/SUPPLIES</b>	<b>70,598.53</b>	<b>83,603.32</b>	<b>64,250.00</b>	<b>64,250.00</b>	<b>64,250.00</b>	<b>64,250.00</b>	
<b>GROSS BUDGET</b>	<b>702,480.25</b>	<b>746,585.34</b>	<b>768,226.00</b>	<b>768,226.00</b>	<b>768,226.00</b>	<b>768,226.00</b>	
<b>OTHER FINANCING USES:</b>							
5632 Reimbursed Expenses - Interfund	(62,177.04)	(69,288.02)	(90,500.00)	(90,500.00)	(90,500.00)	(90,500.00)	
<b>TOTAL OTHER FINANCING USES</b>	<b>(62,177.04)</b>	<b>(69,288.02)</b>	<b>(90,500.00)</b>	<b>(90,500.00)</b>	<b>(90,500.00)</b>	<b>(90,500.00)</b>	
<b>NET BUDGET</b>	<b>640,303.21</b>	<b>677,297.32</b>	<b>677,726.00</b>	<b>677,726.00</b>	<b>677,726.00</b>	<b>677,726.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

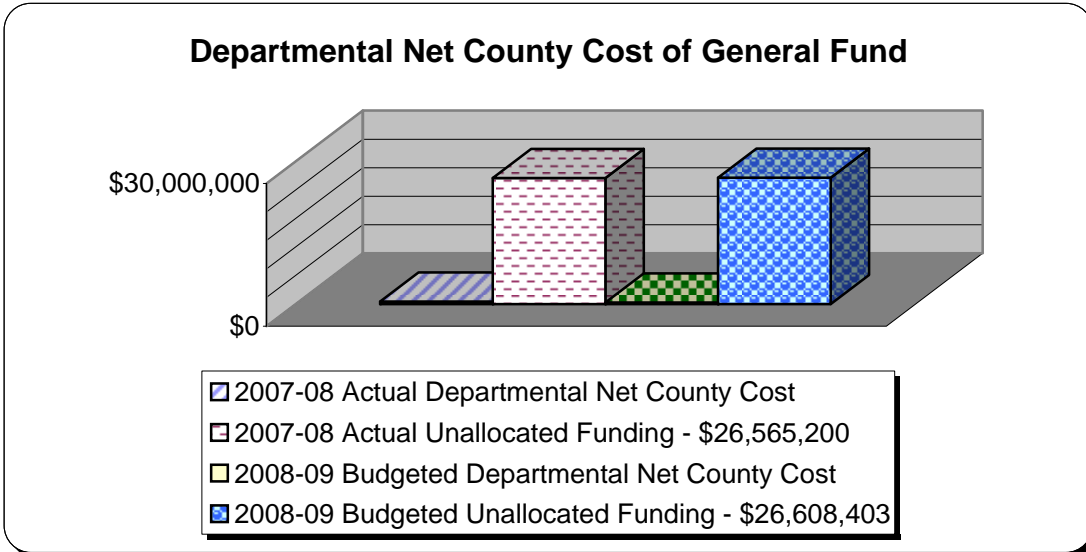
County Counsel

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4614 Legal Services	6,784.29	11,091.59	4,000.00	4,000.00	4,000.00	4,000.00	10100080
4626 A-87 General	6,672.00	4,570.00	4,570.00	4,570.00	4,570.00	5,409.00	
4627 A-87 Non-General	27,156.00	117,314.50	115,654.00	115,654.00	115,654.00	294,499.00	
4679 Charges for Current Services	492.20	1,004.38	300.00	300.00	300.00	300.00	
4708 Refund - Miscellaneous	10.00	0.00	0.00	0.00	0.00	0.00	
4737 Settlements/Judgments	0.00	258.83	0.00	0.00	0.00	0.00	
<b>TOTAL ESTIMATED REVENUE</b>	<b>41,114.49</b>	<b>134,239.30</b>	<b>124,524.00</b>	<b>124,524.00</b>	<b>124,524.00</b>	<b>304,208.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

**County Counsel**

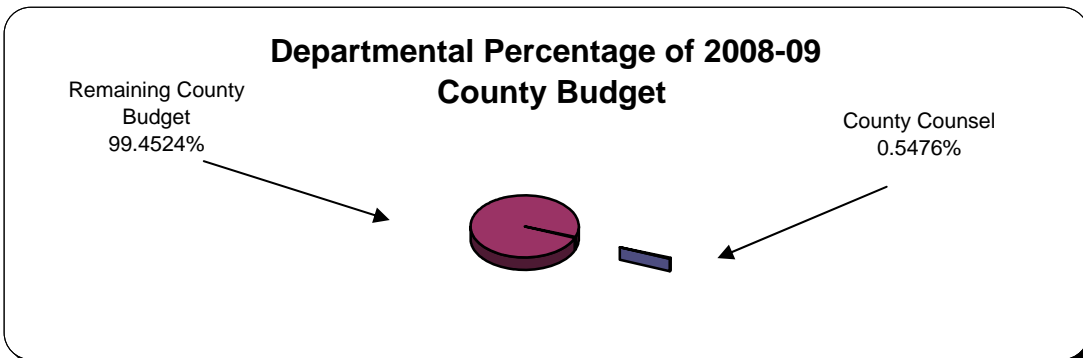
	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
Departmental Expenditures	\$ 677,297.32	\$ 677,726.00
Less: Departmental Revenue	<u>(134,239.30)</u>	<u>(304,208.00)</u>
Net County Cost	\$ 543,058.02	\$ 373,518.00



**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	677,726.00
Total County Budget	123,760,373.00

0.5476%



**COUNTY OF CALAVERAS  
COUNTY COUNSEL**

**MISSION STATEMENT**

The primary mission of the County Counsel's Office is to provide legal services to County Government, including the Board of Supervisors, Planning Commission, and all County Departments. These services require attendance at Board, committee, and staff meetings, as well as legal research, opinion writing, drafting/reviewing all County contracts and legal documents, handling civil litigation, overseeing the County's tort defense program, handling conservatorships for the Public Guardian and Mental Health Department, handling decedents' estates for the Public Administrator, answering questions of the general public regarding the duties and responsibilities of county government, and acting as an "ombudsman" to resolve disputes arising between citizens and county departments, and between county departments.

In addition to County government itself, the County Counsel's Office also provides legal services in civil matters to other local government agencies, including: Community Services Districts, County Service Areas, Fire Protection Districts, Veterans Memorial Districts, Cemetery Districts, Sanitary Districts, Recreation and Park Districts, Public Utility Districts, and, to a lesser extent, the Office of Education and School Districts. Each of these entities is governed by State law specific to the type of district or agency. In most cases, County Counsel is required by law to provide legal advice to such entities.

The office usually maintains an open door/open telephone policy so that members of County staff or private citizens are able to discuss their concerns. We will endeavor to be available to discuss issues with County and District staff informally, schedules permitting. When necessary, formal written opinions are provided.

This budget unit is managed by County Counsel.

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
FOR FISCAL YEAR 2008-09

Duplication  
General  
Other General

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>SERVICES AND SUPPLIES:</b>							10100090
5181 Maintenance of Equipment	30,412.54	31,784.24	32,000.00	32,000.00	32,000.00	32,000.00	
5241 Office Expense	4,526.48	3,476.39	5,500.00	5,500.00	5,500.00	5,500.00	
5499 Minor Equipment - Other	16,697.52	0.00	0.00	0.00	0.00	0.00	
5272 Prof and Specialized Services	0.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00	
<b>TOTAL SERVICES/SUPPLIES</b>	<b>51,636.54</b>	<b>35,260.63</b>	<b>39,500.00</b>	<b>39,500.00</b>	<b>39,500.00</b>	<b>39,500.00</b>	
<b>CAPITAL ASSETS:</b>							
5701 Capital Assets - Equipment	36,908.54	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL CAPITAL ASSETS</b>	<b>36,908.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>GROSS BUDGET</b>	<b>88,545.08</b>	<b>35,260.63</b>	<b>39,500.00</b>	<b>39,500.00</b>	<b>39,500.00</b>	<b>39,500.00</b>	
<b>OTHER FINANCING USES:</b>							
5632 Reimbursed Expenses - Interfund	(10,014.44)	(9,318.95)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	
5726 Transfer to Designated Fund	45,182.40	24,540.42	19,500.00	19,500.00	19,500.00	19,500.00	
5756 Reimbursed Expenses - Intrafund	(59,353.09)	(49,499.00)	(48,000.00)	(48,000.00)	(48,000.00)	(48,000.00)	
<b>TOTAL OTHER FINANCING USES</b>	<b>(24,185.13)</b>	<b>(34,277.53)</b>	<b>(38,500.00)</b>	<b>(38,500.00)</b>	<b>(38,500.00)</b>	<b>(38,500.00)</b>	
<b>NET BUDGET</b>	<b>64,359.95</b>	<b>983.10</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

Duplication

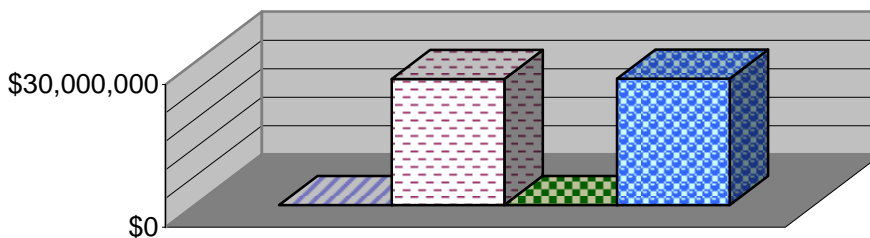
Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4712 Other Revenue	525.47	983.10	1,000.00	1,000.00	1,000.00	1,000.00	10100090
GROSS REVENUE	525.47	983.10	1,000.00	1,000.00	1,000.00	1,000.00	
<u>OTHER FINANCING SOURCES:</u>							
4721 Transfers from Designated Fund	53,606.06	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FINANCING SOURCES	53,606.06	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL ESTIMATED REVENUE</b>	<b>54,131.53</b>	<b>983.10</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

**Duplication**

	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
Departmental Expenditures	\$ 983.10	\$ 1,000.00
Less: Departmental Revenue	<u>(983.10)</u>	<u>(1,000.00)</u>
Net County Cost	\$ -	\$ -

**Departmental Net County Cost of General Fund**



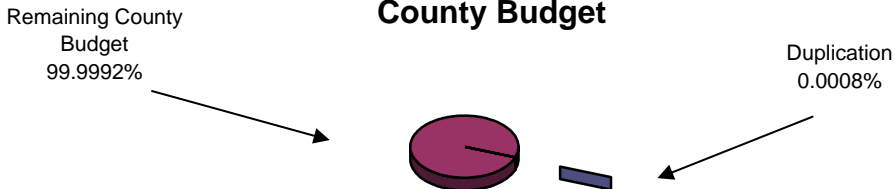
- 2007-08 Actual Departmental Net County Cost
- 2007-08 Actual Unallocated Funding - \$26,565,200
- 2008-09 Budgeted Departmental Net County Cost
- 2008-09 Budgeted Unallocated Funding - \$26,608,403

**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	1,000.00
Total County Budget	123,760,373.00

0.0008%

**Departmental Percentage of 2008-09  
County Budget**



**COUNTY OF CALAVERAS  
DUPLICATION**

**MISSION STATEMENT**

The mission of the Duplication budget unit is to aggregate expenses and offsetting revenue associated with copying charges. Departments are charged a per copy cost which covers all operating expenses as well as purchase of replacement copy machines.

This budget unit is managed by the County Administrative Officer.

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
FOR FISCAL YEAR 2008-09

Elections  
General  
Elections

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>SALARIES AND EMPL BENEFITS:</b>							10100100
5001 Salaries/Wages - Permanent	115,915.90	78,677.50	135,492.00	135,492.00	135,492.00	135,492.00	
5002 Extra-Hire	13,534.89	37,560.16	7,496.00	7,496.00	7,496.00	7,496.00	
5006 Overtime	3,779.37	9,745.85	2,916.00	2,916.00	2,916.00	2,916.00	
5049 PERS - Employer	12,433.59	8,886.41	16,686.00	16,686.00	16,686.00	16,686.00	
5050 PERS - Employee	6,980.63	5,046.65	9,485.00	9,485.00	9,485.00	9,485.00	
5051 Social Security (OASDI)	130.08	1,315.20	465.00	465.00	465.00	465.00	
5053 Medicare	366.72	1,536.78	2,116.00	2,116.00	2,116.00	2,116.00	
5054 Long-Term Disability	482.00	386.08	632.00	632.00	632.00	632.00	
5055 Insurance - Group Health	16,707.44	11,565.69	31,407.00	31,407.00	31,407.00	31,407.00	
5056 Insurance - Group Life	286.50	247.93	408.00	408.00	408.00	408.00	
5061 Deferred Comp - ER	618.52	562.11	1,050.00	1,050.00	1,050.00	1,050.00	
<b>TOTAL SALARIES/EMPL BENEFITS</b>	<b>171,235.64</b>	<b>155,530.36</b>	<b>208,153.00</b>	<b>208,153.00</b>	<b>208,153.00</b>	<b>208,153.00</b>	
<b>SERVICES AND SUPPLIES:</b>							
5121 Communications	294.61	356.10	500.00	500.00	500.00	500.00	
5181 Maintenance of Equipment	29.43	0.00	1,000.00	1,000.00	1,000.00	1,000.00	
5186 Maint of Computer Software	19,305.00	20,963.00	19,260.00	19,260.00	19,260.00	19,260.00	
5187 Maint of Computer Hardware	0.00	11,637.62	12,000.00	12,000.00	12,000.00	12,000.00	
5221 Memberships	50.00	50.00	100.00	100.00	100.00	100.00	
5241 Office Expense	2,683.28	4,762.50	3,000.00	3,000.00	3,000.00	3,000.00	
5243 Office Expense - Postage	17,406.90	24,117.24	19,000.00	19,000.00	19,000.00	19,000.00	
5244 Office Expense - Forms/Printing	64,446.41	125,314.71	90,000.00	90,000.00	90,000.00	90,000.00	
5245 Office Expense - Copies	1,012.45	3,334.00	1,500.00	1,500.00	1,500.00	1,500.00	
5250 Office Expense - Books/Periodicals	0.00	438.41	0.00	0.00	0.00	0.00	
5257 Office Expense - Small Equip	30,977.21	0.00	6,000.00	6,000.00	6,000.00	6,000.00	
5271 Prof and Specialized Services	17,600.00	42,093.76	20,000.00	20,000.00	20,000.00	20,000.00	
5381 Legal Notices	493.70	2,303.68	600.00	600.00	600.00	600.00	
5392 Rents and Leases - Other	3,870.39	13,997.02	50,356.00	50,356.00	50,356.00	50,356.00	
5411 Special Department Expense	12,187.33	54,464.93	20,000.00	20,000.00	20,000.00	20,000.00	
5412 Spec Dept Exp - Spec Purp	314.23	233.82	0.00	0.00	0.00	0.00	
5413 Spec Dept Exp - Other	0.00	1,540.93	10,000.00	10,000.00	10,000.00	10,000.00	
5422 Training	368.13	590.70	900.00	900.00	900.00	900.00	
5456 Voter Outreach	510.00	0.00	500.00	500.00	500.00	500.00	
5477 Personal Mileage Reimbursement	349.50	331.37	500.00	500.00	500.00	500.00	
5478 Travel Expense	17.00	193.09	500.00	500.00	500.00	500.00	
5479 Air Travel Expense	0.00	0.00	500.00	500.00	500.00	500.00	
<b>TOTAL SERVICES/SUPPLIES</b>	<b>171,915.57</b>	<b>306,722.88</b>	<b>256,216.00</b>	<b>256,216.00</b>	<b>256,216.00</b>	<b>256,216.00</b>	
<b>OTHER CHARGES:</b>							
5612 Refunds	200.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL OTHER CHARGES</b>	<b>200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>GROSS BUDGET</b>	<b>343,351.21</b>	<b>462,253.24</b>	<b>464,369.00</b>	<b>464,369.00</b>	<b>464,369.00</b>	<b>464,369.00</b>	
<b>OTHER FINANCING USES:</b>							
5726 Transfer to Designated Fund	85,520.10	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL OTHER FINANCING USES</b>	<b>85,520.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>NET BUDGET</b>	<b>428,871.31</b>	<b>462,253.24</b>	<b>464,369.00</b>	<b>464,369.00</b>	<b>464,369.00</b>	<b>464,369.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

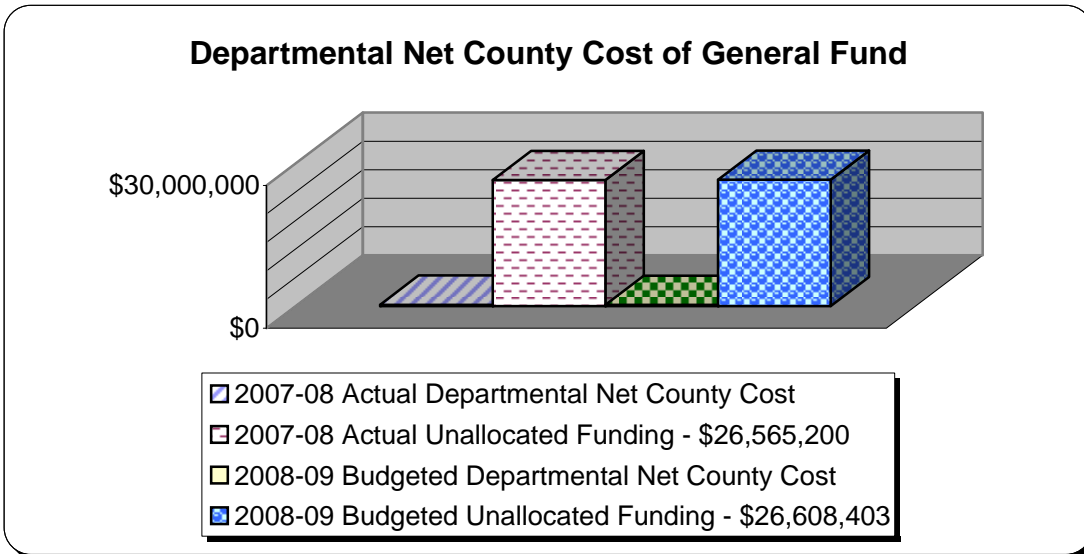
Elections

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4473 State Aid for Elections	85,926.02	892.31	101,000.00	101,000.00	101,000.00	56,000.00	10100100
4516 Federal Other Aid	279,958.35	0.00	1,000.00	1,000.00	1,000.00	101,000.00	
4554 Federal Aid for Elections	0.00	97,934.40	56,000.00	56,000.00	56,000.00	1,000.00	
4612 Election Services	54,191.07	49,864.87	50,000.00	50,000.00	50,000.00	50,000.00	
<b>GROSS REVENUE</b>	<b>420,075.44</b>	<b>148,691.58</b>	<b>208,000.00</b>	<b>208,000.00</b>	<b>208,000.00</b>	<b>208,000.00</b>	
<b><u>OTHER FINANCING SOURCES:</u></b>							
4721 Transfers from Designated Fund	5,391.10	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>5,391.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TOTAL ESTIMATED REVENUE</b>	<b>425,466.54</b>	<b>148,691.58</b>	<b>208,000.00</b>	<b>208,000.00</b>	<b>208,000.00</b>	<b>208,000.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

**Elections**

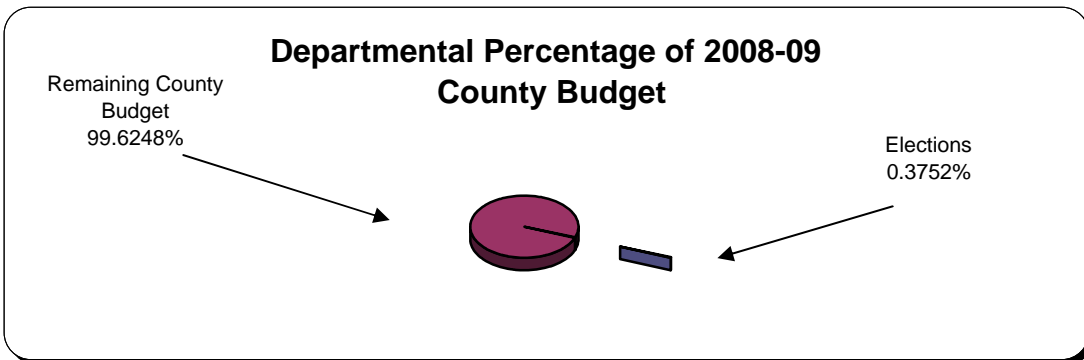
	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
Departmental Expenditures	\$ 462,253.24	\$ 464,369.00
Less: Departmental Revenue	<u>(148,691.58)</u>	<u>(208,000.00)</u>
Net County Cost	\$ 313,561.66	\$ 256,369.00



**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	464,369.00
Total County Budget	123,760,373.00

0.3752%



**COUNTY OF CALAVERAS  
ELECTIONS**

**MISSION STATEMENT**

It is the mission of the Elections division of the County Clerk-Recorder's Office to provide the opportunity and the means for participation in the election process, efficiently and accurately conduct elections, ensure legal requirements are met and applied consistently, and to be responsive to customer needs through continuous improvement.

This budget unit is managed by the County Clerk-Recorder.

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
FOR FISCAL YEAR 2008-09

Buildings and Grounds  
General  
Property Management

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>SALARIES AND EMPL BENEFITS:</b>							10100110
5001 Salaries/Wages - Permanent	245,095.04	267,092.48	290,171.00	290,171.00	290,171.00	290,171.00	
5002 Extra-Hire	46,274.36	69,740.51	49,435.00	49,435.00	49,435.00	49,435.00	
5006 Overtime	5,466.94	6,409.71	0.00	0.00	0.00	0.00	
5049 PERS - Employer	32,403.52	35,788.13	36,325.00	36,325.00	36,325.00	36,325.00	
5050 PERS - Employee	17,239.49	18,073.42	20,648.00	20,648.00	20,648.00	20,648.00	
5051 Social Security (OASDI)	2,869.03	2,259.52	3,065.00	3,065.00	3,065.00	3,065.00	
5053 Medicare	3,469.96	4,473.00	4,995.00	4,995.00	4,995.00	4,995.00	
5054 Long-Term Disability	1,194.65	1,261.92	1,353.00	1,353.00	1,353.00	1,353.00	
5055 Insurance - Group Health	57,204.38	60,683.44	77,559.00	77,559.00	77,559.00	77,559.00	
5056 Insurance - Group Life	795.40	843.90	932.00	932.00	932.00	932.00	
5061 Deferred Comp - ER	750.00	725.00	2,400.00	2,400.00	2,400.00	2,400.00	
5062 Uniform Allowance	3,480.77	2,076.92	4,800.00	4,800.00	4,800.00	4,800.00	
<b>TOTAL SALARIES/EMPL BENEFITS</b>	<b>416,243.54</b>	<b>469,427.95</b>	<b>491,683.00</b>	<b>491,683.00</b>	<b>491,683.00</b>	<b>491,683.00</b>	
<b>SERVICES AND SUPPLIES:</b>							
5121 Communications	813.94	2,051.89	2,200.00	2,200.00	2,200.00	2,200.00	
5141 Household Expense	24,141.05	26,468.73	25,000.00	25,000.00	25,000.00	25,000.00	
5181 Maintenance of Equipment	27,131.42	27,102.61	25,000.00	25,000.00	25,000.00	25,000.00	
5182 Maint of Equipment - Auto	2,522.16	1,474.35	2,000.00	2,000.00	2,000.00	2,000.00	
5190 County Facilities Maintenance	65,146.22	92,681.37	75,000.00	75,000.00	75,000.00	75,000.00	
5191 HVAC Renovation	13,797.00	15,278.45	0.00	0.00	0.00	0.00	
5193 General Jail Repairs	33,121.25	26,455.82	33,426.00	33,426.00	33,426.00	33,426.00	
5194 Court Remodel	10,499.00	0.00	0.00	0.00	0.00	0.00	
5201 Maint of Buildings/Grounds	81,776.42	64,218.69	55,000.00	55,000.00	55,000.00	55,000.00	
5221 Memberships	0.00	0.00	0.00	0.00	0.00	0.00	
5241 Office Expense	85.60	133.87	100.00	100.00	100.00	100.00	
5243 Office Expense - Postage	0.00	57.16	100.00	100.00	100.00	100.00	
5257 Office Expense - Small Equipment	212.58	0.00	0.00	0.00	0.00	0.00	
5272 Prof and spec Serv - Spec Purp	3,705.25	0.00	0.00	0.00	0.00	0.00	
5401 Small Tools	224.16	4,745.85	3,000.00	3,000.00	3,000.00	3,000.00	
5411 Special Department Expense	0.00	6,258.00	30,500.00	30,500.00	30,500.00	30,500.00	
5422 Training	1,350.00	324.04	0.00	0.00	0.00	0.00	
5477 Personal Mileage Reimbursement	128.47	87.75	0.00	0.00	0.00	0.00	
5478 Travel Expense	34.00	75.00	0.00	0.00	0.00	0.00	
5480 Gas and Oil Expense	4,453.04	5,145.45	5,500.00	5,500.00	5,500.00	5,500.00	
5499 Minor Equipment - Other	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	
<b>TOTAL SERVICES/SUPPLIES</b>	<b>269,141.56</b>	<b>272,559.03</b>	<b>257,826.00</b>	<b>257,826.00</b>	<b>257,826.00</b>	<b>257,826.00</b>	
<b>GROSS BUDGET</b>	<b>685,385.10</b>	<b>741,986.98</b>	<b>749,509.00</b>	<b>749,509.00</b>	<b>749,509.00</b>	<b>749,509.00</b>	
<b>OTHER FINANCING USES:</b>							
5632 Reimbursed Expenses - Interfund	(16,800.00)	(37,515.99)	(63,052.00)	(63,052.00)	(63,052.00)	(63,052.00)	
5730 Operating Transfers Out	6,375.00	0.00	0.00	0.00	0.00	0.00	
5756 Reimbursed Expenses - Intrafund	(33,121.25)	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL OTHER FINANCING USES</b>	<b>(43,546.25)</b>	<b>(37,515.99)</b>	<b>(63,052.00)</b>	<b>(63,052.00)</b>	<b>(63,052.00)</b>	<b>(63,052.00)</b>	
<b>NET BUDGET</b>	<b>641,838.85</b>	<b>704,470.99</b>	<b>686,457.00</b>	<b>686,457.00</b>	<b>686,457.00</b>	<b>686,457.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

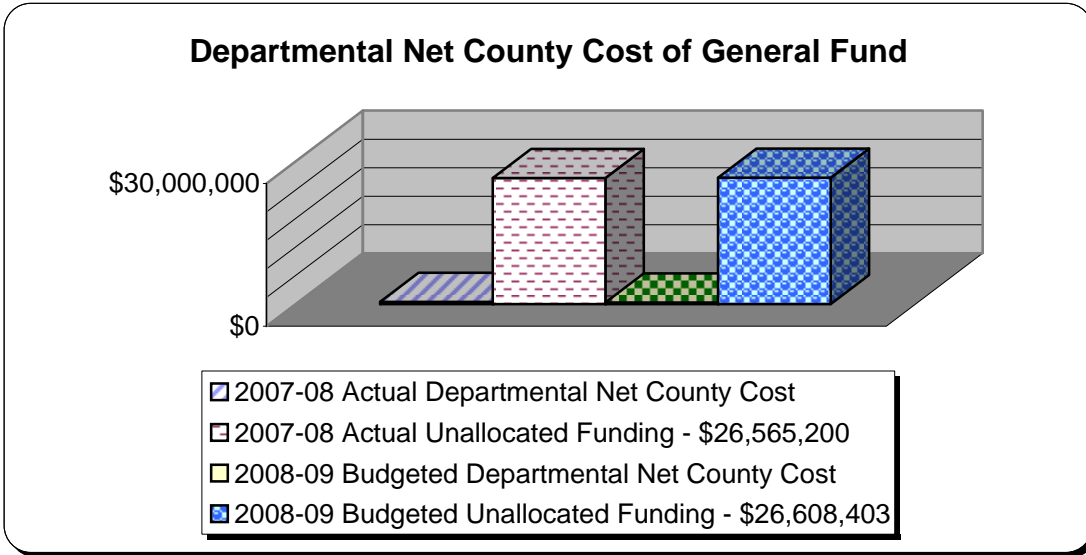
Buildings and Grounds

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4626 A-87 General	39,828.00	37,178.00	37,178.00	37,178.00	37,178.00	47,899.00	10100110
4627 A-87 Non-General	91,677.00	131,945.00	131,945.00	131,945.00	131,945.00	233,297.00	
4708 Refund - Miscellaneous	0.00	126.81	0.00	0.00	0.00	0.00	
4712 Other Revenue	0.00	37,026.54	20,000.00	20,000.00	20,000.00	20,000.00	
<b>GROSS REVENUE</b>	<b>131,505.00</b>	<b>206,276.35</b>	<b>189,123.00</b>	<b>189,123.00</b>	<b>189,123.00</b>	<b>301,196.00</b>	
<b><u>OTHER FINANCING SOURCES:</u></b>							
4728 Operating Transfers - Interfund	0.00	26,956.78	33,426.00	33,426.00	33,426.00	33,426.00	
4800 Sale of Surplus Property	151.51	66.00	0.00	0.00	0.00	0.00	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>151.51</b>	<b>27,022.78</b>	<b>33,426.00</b>	<b>33,426.00</b>	<b>33,426.00</b>	<b>33,426.00</b>	
<b>TOTAL ESTIMATED REVENUE</b>	<b>131,656.51</b>	<b>233,299.13</b>	<b>222,549.00</b>	<b>222,549.00</b>	<b>222,549.00</b>	<b>334,622.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

**Buildings and Grounds**

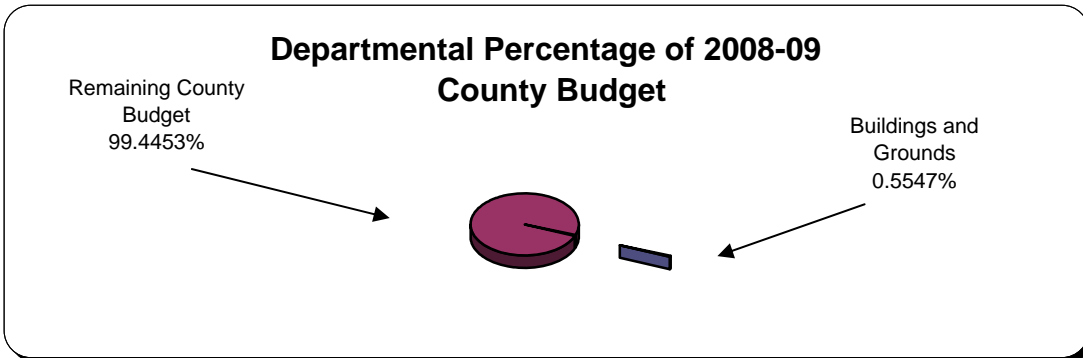
	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
Departmental Expenditures	\$ 704,470.99	\$ 686,457.00
Less: Departmental Revenue	<u>(233,299.13)</u>	<u>(334,622.00)</u>
Net County Cost	\$ 471,171.86	\$ 351,835.00



**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	686,457.00
Total County Budget	123,760,373.00

0.5547%



**COUNTY OF CALAVERAS  
BUILDINGS AND GROUNDS**

**MISSION STATEMENT**

The mission of the Buildings and Grounds unit is to provide quality building maintenance and repair services for County facilities and to provide quality janitorial/custodial services consistent with the funding and resources allocated to this unit.

Buildings and Grounds staff is responsible for building repairs; landscape maintenance; operation of the heating, ventilation, and air conditioning system (HVAC); and custodial care for virtually all the buildings and grounds at the Government Center, Annex, Museum/Archives, and some rented office space.

County staff is augmented by the use of jail trustees, work release individuals, and General Assistance (GA) recipients who must work to qualify for receipt of GA benefits.

This budget unit is managed by the County Administrative Officer.

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
FOR FISCAL YEAR 2008-09

County Contributions  
General  
Other General

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>SERVICES AND SUPPLIES:</b>							10100120
5310 Calaveras Visitors' Bureau	147,952.16	139,620.28	126,000.00	126,000.00	126,000.00	126,000.00	
5411 Special Department Expense	0.00	45,135.00	45,135.00	45,135.00	45,135.00	45,135.00	
5465 Copperopolis Fire (CAM)	6.31	0.00	100.00	100.00	100.00	100.00	
5470 State Share of Cost	3,720.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL SERVICES/SUPPLIES</b>	<b>151,678.47</b>	<b>184,755.28</b>	<b>171,235.00</b>	<b>171,235.00</b>	<b>171,235.00</b>	<b>171,235.00</b>	
<b>OTHER CHARGES:</b>							
5578 State Revenue Base - AB 233	298,247.00	298,247.00	298,247.00	298,247.00	298,247.00	272,305.00	
5579 State 50% Growth	128,734.79	145,086.82	145,087.00	145,087.00	145,087.00	145,087.00	
5627 LAFCO Assessment	26,214.00	26,214.00	26,214.00	26,214.00	26,214.00	26,214.00	
<b>TOTAL OTHER CHARGES</b>	<b>453,195.79</b>	<b>469,547.82</b>	<b>469,548.00</b>	<b>469,548.00</b>	<b>469,548.00</b>	<b>443,606.00</b>	
<b>GROSS BUDGET</b>	<b>604,874.26</b>	<b>654,303.10</b>	<b>640,783.00</b>	<b>640,783.00</b>	<b>640,783.00</b>	<b>614,841.00</b>	
<b>OTHER FINANCING USES:</b>							
5731 Operating Trfs Out - Welfare	626,581.00	626,581.00	563,923.00	563,923.00	563,923.00	563,923.00	
5733 Operating Trfs Out - Men Hlth	7,189.00	7,189.00	7,189.00	7,189.00	7,189.00	7,189.00	
5734 Operating Trfs Out - Co Fire	118,965.00	300,915.50	158,254.00	158,254.00	158,254.00	158,254.00	
5735 Operating Trfs Out - Cap Impr	421,112.56	3,550,509.13	0.00	0.00	0.00	0.00	
5736 Operating Trfs Out - Air Poll	62,384.00	21,611.00	19,450.00	19,450.00	19,450.00	19,450.00	
5737 Operating Trfs Out - Roads	1,904,350.87	1,333,655.70	1,359,341.00	1,359,341.00	1,359,341.00	1,334,641.00	
5744 Operating Trfs Out - PAT	165,134.00	143,128.00	128,816.00	128,816.00	128,816.00	128,816.00	
5747 Operating Trfs Out - IHSS PA	79,676.00	80,331.00	79,438.00	79,438.00	79,438.00	79,438.00	
5748 Operating Trfs Out - Develop Serv	407,021.00	353,877.00	345,133.00	345,133.00	345,133.00	345,133.00	
5749 Operating Trfs Out - Parks/Rec	31,200.00	10,000.00	9,000.00	9,000.00	9,000.00	9,000.00	
5750 Operating Trfs Out - Debt Serv	0.00	448,315.06	0.00	0.00	0.00	403,000.00	
<b>TOTAL OTHER FINANCING USES</b>	<b>3,823,613.43</b>	<b>6,876,112.39</b>	<b>2,670,544.00</b>	<b>2,670,544.00</b>	<b>2,670,544.00</b>	<b>3,048,844.00</b>	
<b>NET BUDGET</b>	<b>4,428,487.69</b>	<b>7,530,415.49</b>	<b>3,311,327.00</b>	<b>3,311,327.00</b>	<b>3,311,327.00</b>	<b>3,663,685.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

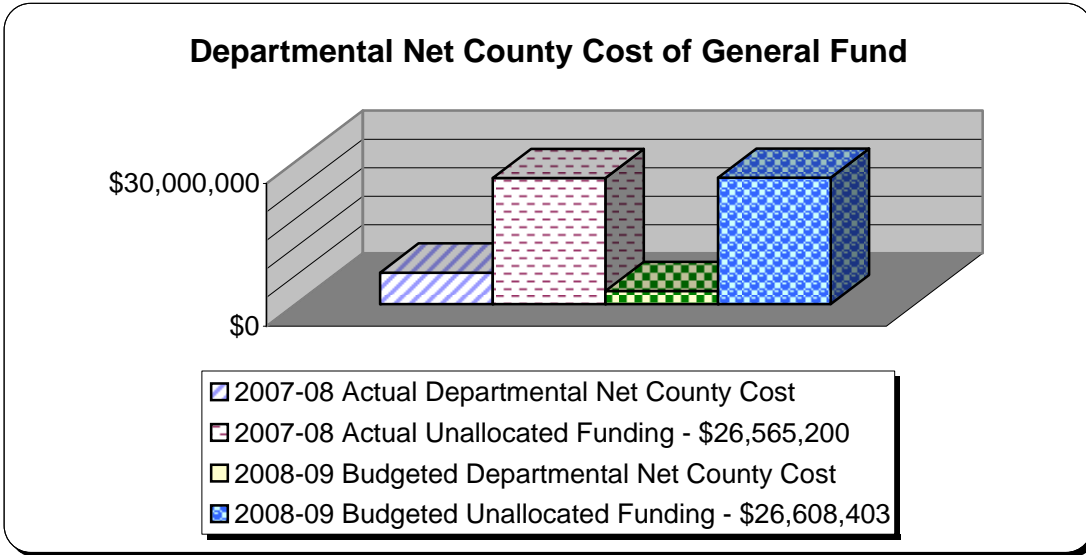
County Contributions

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4200 Vehicle Code Fines	223,946.25	225,205.61	225,000.00	225,000.00	225,000.00	225,000.00	10100120
4202 Proof of Correction Fees	4,605.61	5,619.19	5,500.00	5,500.00	5,500.00	5,500.00	
4203 Traffic Violator School	428,702.23	454,534.58	450,000.00	450,000.00	450,000.00	450,000.00	
4205 Court Fines	29,036.95	33,284.10	33,000.00	33,000.00	33,000.00	33,000.00	
4209 Penalty Assessments	94,172.57	95,303.80	95,000.00	95,000.00	95,000.00	95,000.00	
4210 Citation/Admin Screening Fees	2,031.97	6,331.13	6,000.00	6,000.00	6,000.00	6,000.00	
4213 Indexing Fees	89,868.00	59,640.00	60,000.00	60,000.00	60,000.00	60,000.00	
4599 Survey Monuments	0.00	30.00	0.00	0.00	0.00	0.00	
4615 Court Clerk Fees	4,645.17	2,073.99	2,000.00	2,000.00	2,000.00	2,000.00	
<b>TOTAL ESTIMATED REVENUE</b>	<b>877,008.75</b>	<b>882,022.40</b>	<b>876,500.00</b>	<b>876,500.00</b>	<b>876,500.00</b>	<b>876,500.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

**County Contributions**

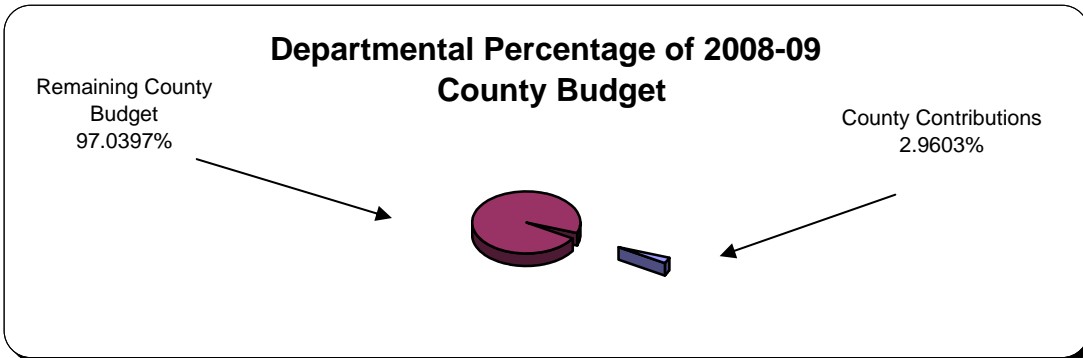
	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
Departmental Expenditures	\$ 7,530,415.49	\$ 3,663,685.00
Less: Departmental Revenue	<u>(882,022.40)</u>	<u>(876,500.00)</u>
Net County Cost	\$ 6,648,393.09	\$ 2,787,185.00



**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	3,663,685.00
Total County Budget	123,760,373.00

2.9603%



**COUNTY OF CALAVERAS  
COUNTY CONTRIBUTIONS**

**MISSION STATEMENT**

The mission of the County Contributions budget is to identify funds that are transferred from the General Fund to other County funds and various organizations with revenue sharing agreements or General Fund responsibility. Some of the County's operating funds require an allocation of General Fund revenue to properly balance total expenditures with total revenue even though each fund has their own sources of revenue.

This budget unit is managed by the County Auditor-Controller.

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
FOR FISCAL YEAR 2008-09

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>SALARIES AND EMPL BENEFITS:</b>							10100130
5001 Salaries/Wages - Permanent	104,783.94	102,791.20	102,645.00	102,645.00	102,645.00	102,645.00	
5049 PERS - Employer	13,064.22	12,249.34	12,647.00	12,647.00	12,647.00	12,647.00	
5050 PERS - Employee	7,334.70	7,195.29	7,186.00	7,186.00	7,186.00	7,186.00	
5053 Medicare	1,440.02	1,432.32	1,489.00	1,489.00	1,489.00	1,489.00	
5054 Long-Term Disability	488.02	478.80	479.00	479.00	479.00	479.00	
5055 Insurance - Group Health	15,760.00	15,096.00	18,016.00	18,016.00	18,016.00	18,016.00	
5056 Insurance - Group Life	232.80	232.80	224.00	224.00	224.00	224.00	
5061 Deferred Comp - ER	0.00	0.00	575.00	575.00	575.00	575.00	
<b>TOTAL SALARIES/EMPL BENEFITS</b>	<b>143,103.70</b>	<b>139,475.75</b>	<b>143,261.00</b>	<b>143,261.00</b>	<b>143,261.00</b>	<b>143,261.00</b>	
<b>SERVICES AND SUPPLIES:</b>							
5121 Communications	361.97	185.13	320.00	320.00	320.00	320.00	
5186 Maint of Computer Software	27,306.89	26,006.00	29,162.00	29,162.00	29,162.00	29,162.00	
5221 Memberships	150.00	0.00	0.00	0.00	0.00	0.00	
5241 Office Expense	5,005.10	557.18	5,830.00	5,830.00	5,830.00	5,830.00	
5243 Office Expense - Postage	85.16	18.94	65.00	65.00	65.00	65.00	
5245 Office Expense - Copies	0.00	0.00	25.00	25.00	25.00	25.00	
5247 Office Expense - Computer Paper	0.00	314.00	400.00	400.00	400.00	400.00	
5257 Office Expense - Small Equip	3,979.55	4,054.73	2,500.00	2,500.00	2,500.00	2,500.00	
5271 Prof and Specialized Services	3,581.80	594.55	750.00	750.00	750.00	750.00	
5410 Spec Dept Expense - Software	342.86	0.00	0.00	0.00	0.00	0.00	
5411 Special Department Expense	44.67	80.00	100.00	100.00	100.00	100.00	
5422 Training	2,158.04	1,960.00	0.00	0.00	0.00	0.00	
5477 Personal Mileage Reimbursement	299.26	65.15	0.00	0.00	0.00	0.00	
5478 Travel Expense	2,608.55	1,749.79	3,400.00	3,400.00	3,400.00	3,400.00	
5479 Air Travel Expense	475.20	329.60	0.00	0.00	0.00	0.00	
5480 Gas and Oil Expense	107.03	139.86	500.00	500.00	500.00	500.00	
5498 Minor Equipment - Computer	0.00	0.00	2,462.00	2,462.00	2,462.00	2,462.00	
<b>TOTAL SERVICES/SUPPLIES</b>	<b>46,506.08</b>	<b>36,054.93</b>	<b>45,514.00</b>	<b>45,514.00</b>	<b>45,514.00</b>	<b>45,514.00</b>	
<b>GROSS BUDGET</b>	<b>189,609.78</b>	<b>175,530.68</b>	<b>188,775.00</b>	<b>188,775.00</b>	<b>188,775.00</b>	<b>188,775.00</b>	
<b>NET BUDGET</b>	<b>189,609.78</b>	<b>175,530.68</b>	<b>188,775.00</b>	<b>188,775.00</b>	<b>188,775.00</b>	<b>188,775.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

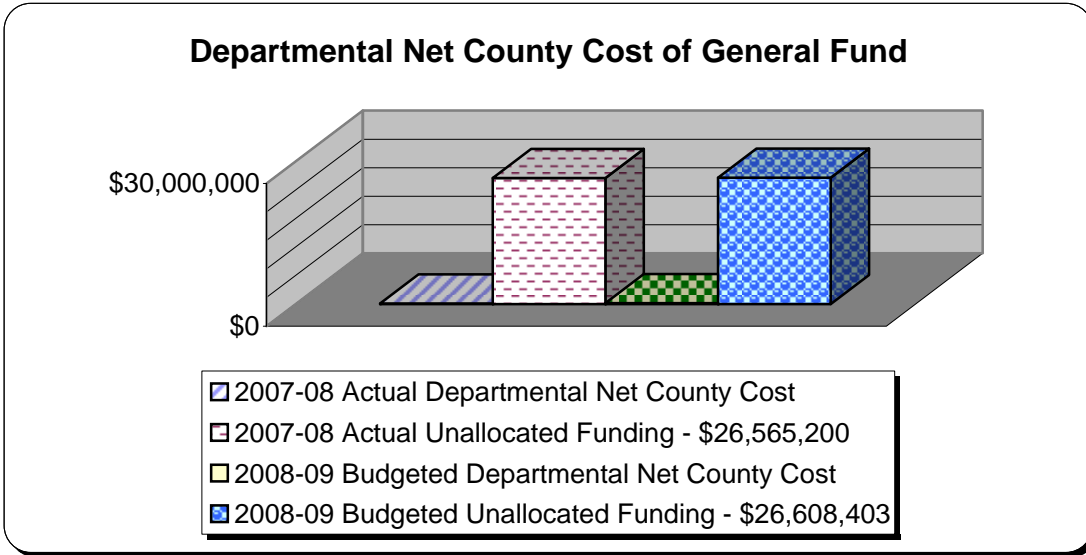
Geographic Information Systems

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4679 Charges for Current Services	175.00	26.00	500.00	500.00	500.00	500.00	10100130
4712 Other Revenue	156.00	76.00	0.00	0.00	0.00	0.00	
<b>GROSS REVENUE</b>	<b>331.00</b>	<b>102.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>	
<b>OTHER FINANCING SOURCES:</b>							
4799 Contr from Other Governments	2,167.31	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>2,167.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TOTAL ESTIMATED REVENUE</b>	<b>2,498.31</b>	<b>102.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

**Geographical Information Systems**

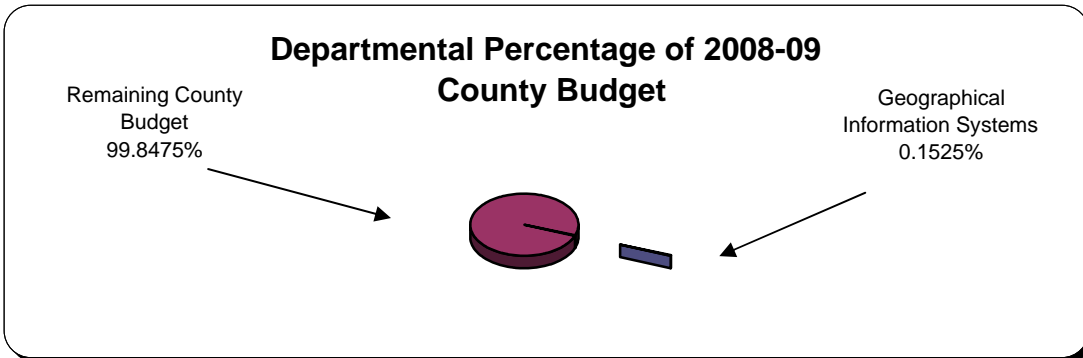
	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
Departmental Expenditures	\$ 175,530.68	\$ 188,775.00
Less: Departmental Revenue	<u>(102.00)</u>	<u>(500.00)</u>
Net County Cost	\$ 175,428.68	\$ 188,275.00



**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	188,775.00
Total County Budget	123,760,373.00

0.1525%



**COUNTY OF CALAVERAS  
GEOGRAPHICAL INFORMATION SYSTEMS**

**MISSION STATEMENT**

As part of the Calaveras County Technology Services Department (TS), the Geographical Information Systems (GIS) unit will provide solutions to the County's technology, automation, and technology training. In providing those solutions, TS/GIS will assist departments in planning and implementation of new technology so that the requirements of the end users are met. TS/GIS will maintain a customer service orientation so that other departments are better able to serve their customers.

Calaveras County Technology Services Department realizes that a shared sense of purpose and mission is critical to succeed. Part of the purpose is knowing what the department values are. Calaveras County Technology Services Department considers the following things to be valuable and critical for the implementation of technology in Calaveras County government:

1. Our employees
2. Our customers
3. A can-do attitude
4. Respect for other people and their opinions
5. Open and honest communication
6. The desire to improve yourself
7. Sharing knowledge
8. Feedback from customers or others
9. Willingness to explore new ways of doing business
10. Willingness to get involved and participate in teams
11. Empathy for customers

This budget unit is managed by the CIO/Director of Technology Services.

COUNTY OF CALAVERAS  
 STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
 FOR FISCAL YEAR 2008-09

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>SERVICES AND SUPPLIES:</b>							10100140
5234 Black Bart Tax Bill	1,321.29	1,378.11	1,425.00	1,425.00	1,425.00	1,425.00	
5243 Office Expense - Postage	112.47	106.36	100.00	100.00	100.00	100.00	
5272 Prof and Spec Services - Spec Purp	3,125.00	0.00	0.00	0.00	0.00	0.00	
5303 Area 12 on Aging	54,997.00	55,920.00	71,772.00	71,772.00	71,772.00	71,772.00	
5308 Calaveras Senior Center	8,337.00	8,337.00	0.00	0.00	0.00	0.00	
5317 Chamber of Commerce	4,200.00	4,200.00	0.00	0.00	0.00	4,200.00	
5323 Community Organizations	19,700.00	70,224.16	70,116.00	70,116.00	70,116.00	70,116.00	
5485 Commission Mileage Reimb	530.84	282.35	1,000.00	1,000.00	1,000.00	1,000.00	
<b>TOTAL SERVICES/SUPPLIES</b>	<b>92,323.60</b>	<b>140,447.98</b>	<b>144,413.00</b>	<b>144,413.00</b>	<b>144,413.00</b>	<b>148,613.00</b>	
<b>GROSS BUDGET</b>	<b>92,323.60</b>	<b>140,447.98</b>	<b>144,413.00</b>	<b>144,413.00</b>	<b>144,413.00</b>	<b>148,613.00</b>	
<b>NET BUDGET</b>	<b>92,323.60</b>	<b>140,447.98</b>	<b>144,413.00</b>	<b>144,413.00</b>	<b>144,413.00</b>	<b>148,613.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

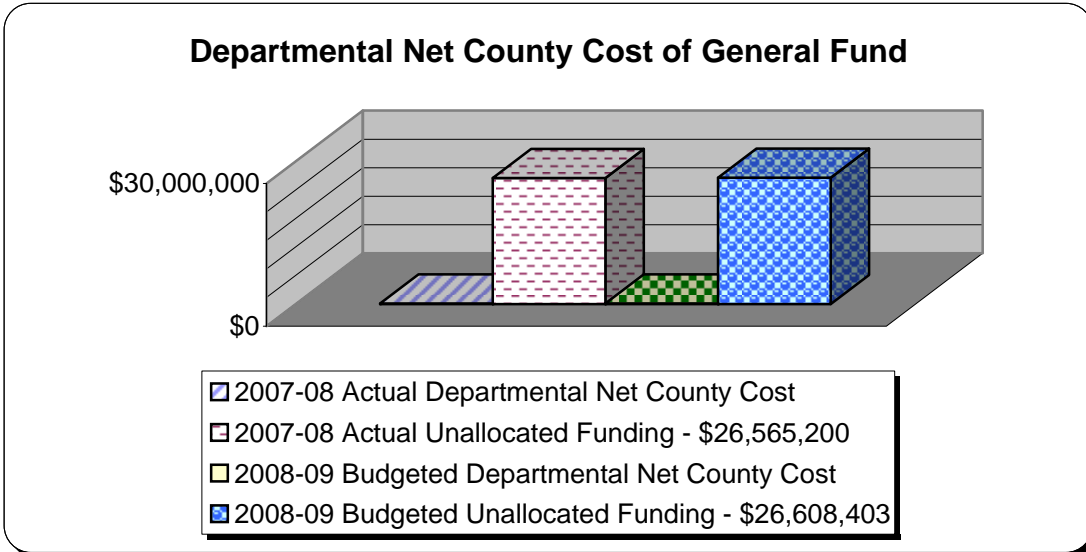
Comm. Organizations/Programs

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<u>OTHER FINANCING SOURCES:</u>							10100140
4721 Transfers from Designated Fund	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>2,400.00</b>	<b>2,400.00</b>	<b>2,400.00</b>	<b>2,400.00</b>	<b>2,400.00</b>	<b>2,400.00</b>	
<b>TOTAL ESTIMATED REVENUE</b>	<b>2,400.00</b>	<b>2,400.00</b>	<b>2,400.00</b>	<b>2,400.00</b>	<b>2,400.00</b>	<b>2,400.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

**Community Organizations/Programs**

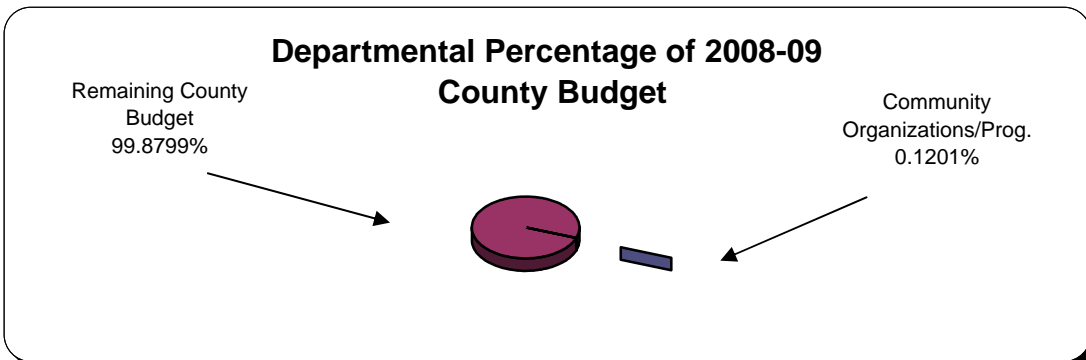
	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
Departmental Expenditures	\$ 140,447.98	\$ 148,613.00
Less: Departmental Revenue	<u>(2,400.00)</u>	<u>(2,400.00)</u>
Net County Cost	\$ 138,047.98	\$ 146,213.00



**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	148,613.00
Total County Budget	123,760,373.00

0.1201%



**COUNTY OF CALAVERAS  
COMMUNITY ORGANIZATIONS/PROGRAMS**

**MISSION STATEMENT**

The mission of the Community Organizations/Programs budget unit is to identify County funds to be allocated directly to community based groups and organizations that further good government and enhance the quality of life in Calaveras County.

This budget unit is managed by the County Administrative Officer.

COUNTY OF CALAVERAS  
 STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
 FOR FISCAL YEAR 2008-09

Insurance  
 General  
 Other General

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>SERVICES AND SUPPLIES:</b>							10100150
5152 Insurance - Med Malpractice	11,729.00	11,887.00	14,000.00	14,000.00	14,000.00	14,000.00	
5155 Officers' Bonds	3,397.00	3,840.00	3,840.00	3,840.00	3,840.00	3,840.00	
5156 Premiums - Liability Insurance	275,938.00	320,656.17	403,002.00	403,002.00	403,002.00	403,002.00	
5157 Premiums - Wkrs' Comp Insur	1,069,559.00	924,500.00	984,028.00	984,028.00	984,028.00	984,028.00	
5158 Property Insurance Program	20,341.00	21,399.00	27,000.00	27,000.00	27,000.00	27,000.00	
5159 Insurance - Unemployment	64,637.55	175,412.27	118,800.00	118,800.00	118,800.00	118,800.00	
5160 Insurance - Liability Exp	174,744.94	520,305.20	400,000.00	400,000.00	400,000.00	400,000.00	
5221 Memberships	0.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00	
5241 Office Expense	290.90	0.00	500.00	500.00	500.00	500.00	
5245 Office Expense - Copies	753.54	0.00	1,000.00	1,000.00	1,000.00	1,000.00	
5271 Prof and Specialized Services	17,379.84	25,307.84	37,500.00	37,500.00	37,500.00	37,500.00	
5288 Laboratory Tests	5,012.39	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	
5411 Special Department Expense	21,132.55	32,904.39	40,000.00	40,000.00	40,000.00	40,000.00	
5412 Spec Dept Exp - Spec Purp	0.00	185.00	10,000.00	10,000.00	10,000.00	10,000.00	
5422 Training	8,400.00	9,930.00	15,000.00	15,000.00	15,000.00	15,000.00	
5463 Safety/CalOSHA Analysis	0.00	0.00	20,000.00	20,000.00	20,000.00	20,000.00	
5477 Personal Mileage Reimbursement	0.00	171.70	2,500.00	2,500.00	2,500.00	2,500.00	
5478 Travel Expense	1,443.26	664.88	3,000.00	3,000.00	3,000.00	3,000.00	
<b>TOTAL SERVICES/SUPPLIES</b>	<b>1,674,758.97</b>	<b>2,054,663.45</b>	<b>2,089,670.00</b>	<b>2,089,670.00</b>	<b>2,089,670.00</b>	<b>2,089,670.00</b>	
<b>OTHER FINANCING USES:</b>							
5632 Reimbursed Expenses - Interfund	0.00	(100,000.00)	(2,500.00)	(2,500.00)	(2,500.00)	(2,500.00)	
5756 Reimbursed Expenses - Intrafund	(5,481.00)	0.00	(1,552.00)	(1,552.00)	(1,552.00)	(1,552.00)	
<b>TOTAL OTHER FINANCING USES</b>	<b>(5,481.00)</b>	<b>(100,000.00)</b>	<b>(4,052.00)</b>	<b>(4,052.00)</b>	<b>(4,052.00)</b>	<b>(4,052.00)</b>	
<b>GROSS BUDGET</b>	<b>1,669,277.97</b>	<b>1,954,663.45</b>	<b>2,085,618.00</b>	<b>2,085,618.00</b>	<b>2,085,618.00</b>	<b>2,085,618.00</b>	
<b>NET BUDGET</b>	<b>1,669,277.97</b>	<b>1,954,663.45</b>	<b>2,085,618.00</b>	<b>2,085,618.00</b>	<b>2,085,618.00</b>	<b>2,085,618.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

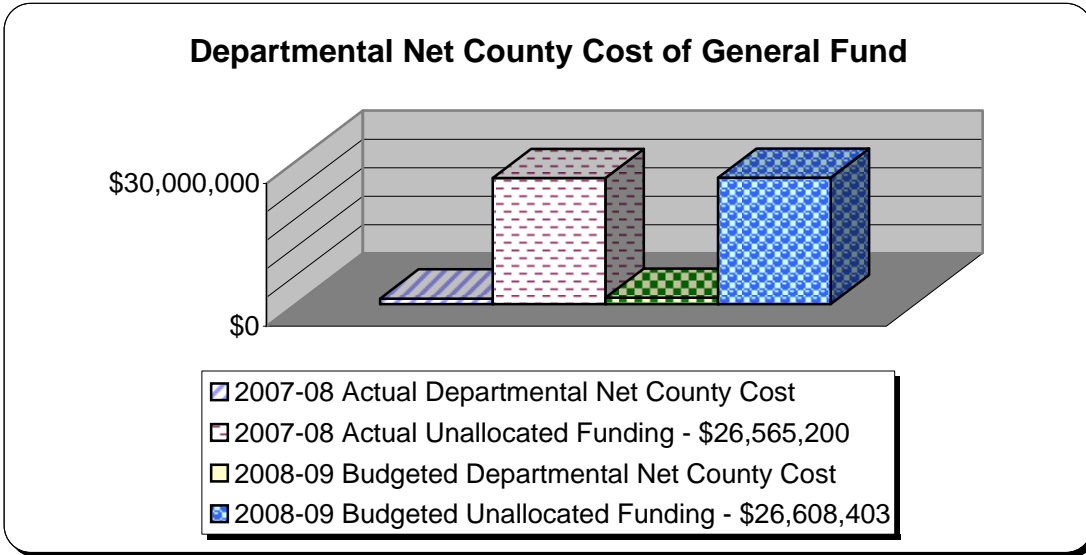
Insurance

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4626 A-87 General	40,227.00	32,070.00	32,070.00	32,070.00	32,070.00	33,525.00	10100150
4627 A-87 Non-General	555,690.00	696,608.12	694,520.00	694,520.00	694,520.00	627,326.00	
4708 Refund - Miscellaneous	0.00	290.90	0.00	0.00	0.00	0.00	
4712 Other Revenue	100,536.74	33,290.51	90,000.00	90,000.00	90,000.00	90,000.00	
<b>TOTAL ESTIMATED REVENUE</b>	<b>696,453.74</b>	<b>762,259.53</b>	<b>816,590.00</b>	<b>816,590.00</b>	<b>816,590.00</b>	<b>750,851.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

**Insurance**

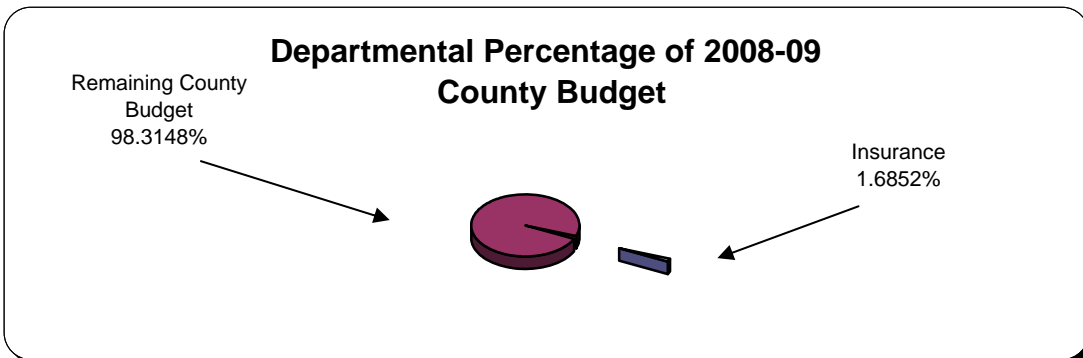
	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
Departmental Expenditures	\$ 1,954,663.45	\$ 2,085,618.00
Less: Departmental Revenue	<u>(762,259.53)</u>	<u>(750,851.00)</u>
Net County Cost	\$ 1,192,403.92	\$ 1,334,767.00



**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	2,085,618.00
Total County Budget	123,760,373.00

1.6852%



**COUNTY OF CALAVERAS  
INSURANCE**

**MISSION STATEMENT**

The mission of the Insurance budget is to accurately budget costs needed to maintain the County's general liability, workers' compensation, and other insurance programs. In order to track costs and project future expenditure needs, Calaveras and other counties participate in the Excess Insurance Authority. The Authority, acting as a "pool" of counties, shares a common finance administrator. The Authority tracks insurance costs, processes claim requests, recommends annual funding levels, and projects long-term insurance needs by county.

This budget unit is managed by the Director of Human Resources and Risk Management.

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
FOR FISCAL YEAR 2008-09

Communications  
General  
Other General

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>SALARIES AND EMPL BENEFITS:</b>							10100170
5001 Salaries/Wages - Permanent	11,732.63	10,399.97	9,608.00	9,608.00	9,608.00	9,608.00	
5049 PERS - Employer	1,462.37	1,239.37	1,184.00	1,184.00	1,184.00	1,184.00	
5050 PERS - Employee	820.46	728.03	673.00	673.00	673.00	673.00	
5053 Medicare	164.35	141.14	140.00	140.00	140.00	140.00	
5054 Long-Term Disability	54.64	48.36	45.00	45.00	45.00	45.00	
5055 Insurance - Group Health	1,284.33	2,274.37	2,398.00	2,398.00	2,398.00	2,398.00	
5056 Insurance - Group Life	19.38	22.58	25.00	25.00	25.00	25.00	
5061 Deferred Comp - ER	0.00	43.24	63.00	63.00	63.00	63.00	
<b>TOTAL SALARIES/EMPL BENEFITS</b>	<b>15,538.16</b>	<b>14,897.06</b>	<b>14,136.00</b>	<b>14,136.00</b>	<b>14,136.00</b>	<b>14,136.00</b>	
<b>SERVICES AND SUPPLIES:</b>							
5121 Communications	3,528.00	8,100.00	10,600.00	10,600.00	10,600.00	10,600.00	
5123 Communic - County Billing	56,791.54	55,974.05	60,000.00	60,000.00	60,000.00	60,000.00	
5124 Comm - Co Phone Equip Maint	18,951.36	19,148.07	6,500.00	6,500.00	6,500.00	6,500.00	
5186 Maint. of Computer Software	0.00	6,250.00	6,250.00	6,250.00	6,250.00	1,750.00	
5187 Maint. of Computer Hardware	2,749.00	0.00	14,930.00	14,930.00	14,930.00	14,930.00	
5241 Office Expense	0.00	0.00	100.00	100.00	100.00	100.00	
5245 Office Expense - Copies	0.00	0.00	10.00	10.00	10.00	10.00	
<b>TOTAL SERVICES/SUPPLIES</b>	<b>82,019.90</b>	<b>89,472.12</b>	<b>98,390.00</b>	<b>98,390.00</b>	<b>98,390.00</b>	<b>93,890.00</b>	
<b>GROSS BUDGET</b>	<b>97,558.06</b>	<b>104,369.18</b>	<b>112,526.00</b>	<b>112,526.00</b>	<b>112,526.00</b>	<b>108,026.00</b>	
<b>OTHER FINANCING USES:</b>							
5632 Reimbursed Expenses - Interfund	(33,987.80)	(30,631.72)	(32,000.00)	(32,000.00)	(32,000.00)	(32,000.00)	
5756 Reimbursed Expenses - Intrafund	(37,993.85)	(39,172.50)	(35,000.00)	(35,000.00)	(35,000.00)	(35,000.00)	
<b>TOTAL OTHER FINANCING USES</b>	<b>(71,981.65)</b>	<b>(69,804.22)</b>	<b>(67,000.00)</b>	<b>(67,000.00)</b>	<b>(67,000.00)</b>	<b>(67,000.00)</b>	
<b>NET BUDGET</b>	<b>25,576.41</b>	<b>34,564.96</b>	<b>45,526.00</b>	<b>45,526.00</b>	<b>45,526.00</b>	<b>41,026.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

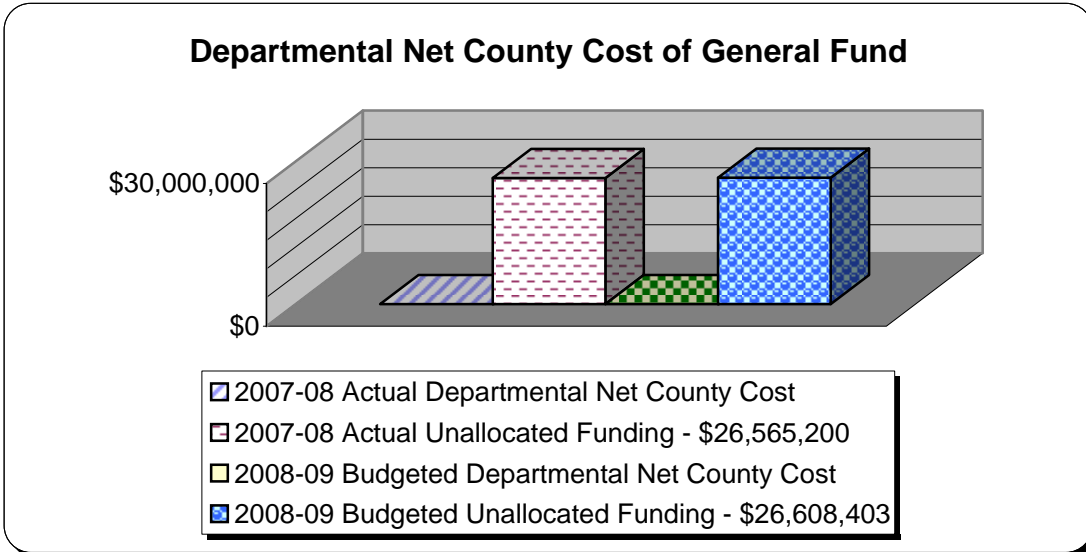
Communications

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4626 A-87 General	184.00	1,423.00	1,423.00	1,423.00	1,423.00	1,503.00	10100170
4627 A-87 Non-General	5,165.00	21,633.00	21,633.00	21,633.00	21,633.00	26,516.00	
4708 Refund - Miscellaneous	688.50	0.00	0.00	0.00	0.00	0.00	
4712 Other Revenue	8,247.44	4,752.94	9,000.00	9,000.00	9,000.00	5,000.00	
<b>TOTAL ESTIMATED REVENUE</b>	<b>14,284.94</b>	<b>27,808.94</b>	<b>32,056.00</b>	<b>32,056.00</b>	<b>32,056.00</b>	<b>33,019.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

**Communications**

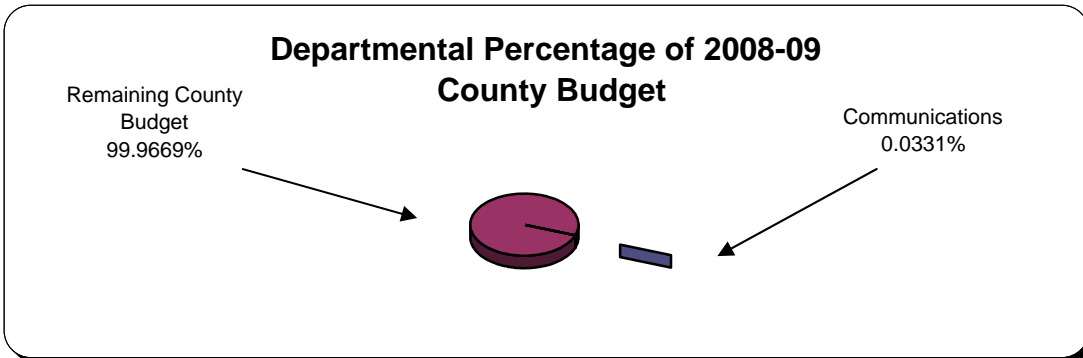
	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
Departmental Expenditures	\$ 34,564.96	\$ 41,026.00
Less: Departmental Revenue	<u>(27,808.94)</u>	<u>(33,019.00)</u>
Net County Cost	\$ 6,756.02	\$ 8,007.00



**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	41,026.00
Total County Budget	123,760,373.00

0.0331%



**COUNTY OF CALAVERAS  
COMMUNICATIONS**

**MISSION STATEMENT**

The mission of the Communications budget is to centralize all communication costs. This includes telephone billings and telephone equipment maintenance costs. These costs are reimbursed from operating departments.

This unit is managed by the CIO/Director of Technology Services.

COUNTY OF CALAVERAS  
 STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
 FOR FISCAL YEAR 2008-09

Utilities  
 General  
 Other General

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>SERVICES AND SUPPLIES:</b>							10100200
5504 Utilities - Electrical	74,492.87	77,544.58	88,000.00	88,000.00	88,000.00	88,000.00	
5505 Utilities - Natural Gas	39,203.68	43,546.61	47,000.00	47,000.00	47,000.00	47,000.00	
5506 Utilities - Sewer	30,445.21	48,266.01	52,000.00	52,000.00	52,000.00	52,000.00	
5507 Utilities - Water	14,489.96	13,394.19	14,000.00	14,000.00	14,000.00	14,000.00	
5508 Utilities - Other	4,200.00	4,200.00	4,500.00	4,500.00	4,500.00	4,500.00	
5512 Utilities - Special Purpose	6,900.80	8,036.18	11,300.00	11,300.00	11,300.00	11,300.00	
TOTAL SERVICES/SUPPLIES	169,732.52	194,987.57	216,800.00	216,800.00	216,800.00	216,800.00	
GROSS BUDGET	169,732.52	194,987.57	216,800.00	216,800.00	216,800.00	216,800.00	
<b>OTHER FINANCING USES:</b>							
5632 Reimbursed Expenses - Interfund	(5,273.60)	(4,401.40)	(5,300.00)	(5,300.00)	(5,300.00)	(5,300.00)	
TOTAL OTHER FINANCING USES	(5,273.60)	(4,401.40)	(5,300.00)	(5,300.00)	(5,300.00)	(5,300.00)	
<b>NET BUDGET</b>	<b>164,458.92</b>	<b>190,586.17</b>	<b>211,500.00</b>	<b>211,500.00</b>	<b>211,500.00</b>	<b>211,500.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

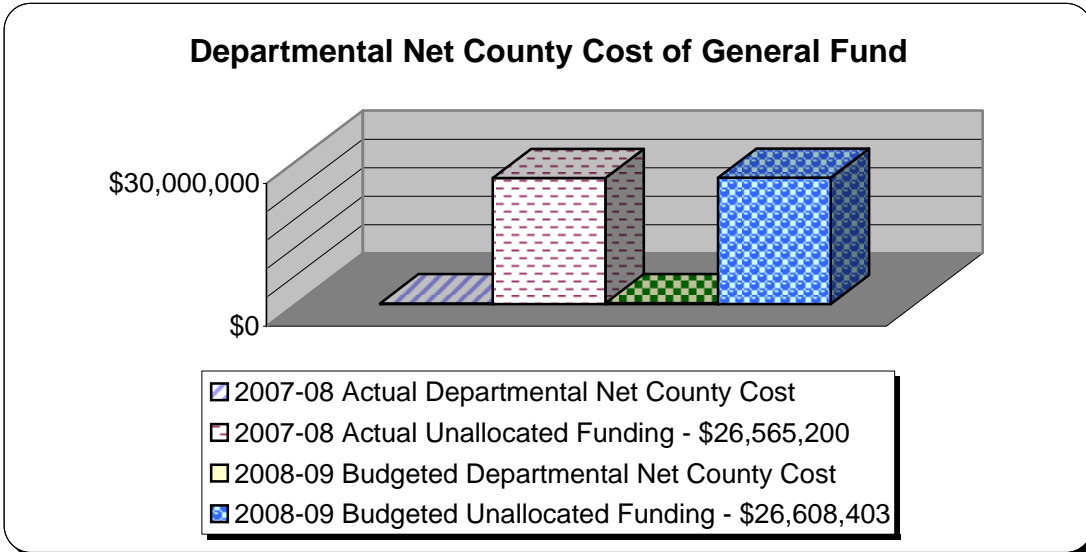
Utilities

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4708 Refund - Miscellaneous	0.00	6,155.24	0.00	0.00	0.00	0.00	10100200
4712 Other Revenue	6,638.26	5,251.01	6,000.00	6,000.00	6,000.00	6,000.00	
<b>TOTAL ESTIMATED REVENUE</b>	<b>6,638.26</b>	<b>11,406.25</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

**Utilities**

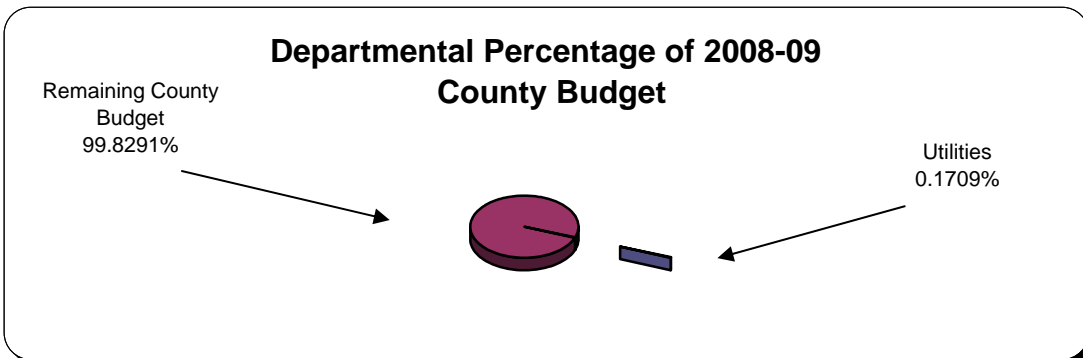
	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
Departmental Expenditures	\$ 190,586.17	\$ 211,500.00
Less: Departmental Revenue	<u>(11,406.25)</u>	<u>(6,000.00)</u>
Net County Cost	\$ 179,179.92	\$ 205,500.00



**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	211,500.00
Total County Budget	123,760,373.00

0.1709%



**COUNTY OF CALAVERAS  
UTILITIES**

**MISSION STATEMENT**

The mission of the Utilities budget is to centralize most utility costs in the Government Center. This includes electrical, sewer, water, natural gas, solid waste, and other utility expenses.

This budget unit is managed by the County Administrative Officer.

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
FOR FISCAL YEAR 2008-09

Mail/Postage  
General  
Other General

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>SALARIES AND EMPL BENEFITS:</b>							10100240
5001 Salaries/Wages - Permanent	3,250.35	7,575.81	16,434.00	16,434.00	16,434.00	16,434.00	
5049 PERS - Employer	405.16	881.73	2,024.00	2,024.00	2,024.00	2,024.00	
5050 PERS - Employee	227.40	517.93	1,151.00	1,151.00	1,151.00	1,151.00	
5053 Medicare	46.09	114.15	239.00	239.00	239.00	239.00	
5054 Long-Term Disability	15.23	37.68	77.00	77.00	77.00	77.00	
5055 Insurance - Group Health	208.57	1,464.24	2,596.00	2,596.00	2,596.00	2,596.00	
5056 Insurance - Group Life	2.81	31.58	62.00	62.00	62.00	62.00	
5061 Deferred Comp - ER	0.00	11.05	159.00	159.00	159.00	159.00	
<b>TOTAL SALARIES/EMPL BENEFITS</b>	<b>4,155.61</b>	<b>10,634.17</b>	<b>22,742.00</b>	<b>22,742.00</b>	<b>22,742.00</b>	<b>22,742.00</b>	
<b>SERVICES AND SUPPLIES:</b>							
5182 Maint of Equipment - Auto	486.81	30.63	250.00	250.00	250.00	250.00	
5243 Office Expense - Postage	145,261.71	161,149.17	181,700.00	181,700.00	181,700.00	181,700.00	
5248 Office Expense - Mailroom	8,313.99	7,045.01	6,800.00	6,800.00	6,800.00	6,800.00	
5480 Gas and Oil Expense	138.99	219.46	250.00	250.00	250.00	250.00	
<b>TOTAL SERVICES/SUPPLIES</b>	<b>154,201.50</b>	<b>168,444.27</b>	<b>189,000.00</b>	<b>189,000.00</b>	<b>189,000.00</b>	<b>189,000.00</b>	
<b>OTHER CHARGES:</b>							
5613 Refunds - A-87 Costs	43,221.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL OTHER CHARGES</b>	<b>43,221.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>GROSS BUDGET</b>	<b>201,578.11</b>	<b>179,078.44</b>	<b>211,742.00</b>	<b>211,742.00</b>	<b>211,742.00</b>	<b>211,742.00</b>	
<b>OTHER FINANCING USES:</b>							
5632 Reimbursed Expenses - Interfund	(48,551.01)	(49,394.68)	(55,300.00)	(55,300.00)	(55,300.00)	(55,300.00)	
5756 Reimbursed Expenses - Intrafund	(81,352.14)	(85,700.15)	(94,900.00)	(94,900.00)	(94,900.00)	(94,900.00)	
<b>TOTAL OTHER FINANCING USES</b>	<b>(129,903.15)</b>	<b>(135,094.83)</b>	<b>(150,200.00)</b>	<b>(150,200.00)</b>	<b>(150,200.00)</b>	<b>(150,200.00)</b>	
<b>NET BUDGET</b>	<b>71,674.96</b>	<b>43,983.61</b>	<b>61,542.00</b>	<b>61,542.00</b>	<b>61,542.00</b>	<b>61,542.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

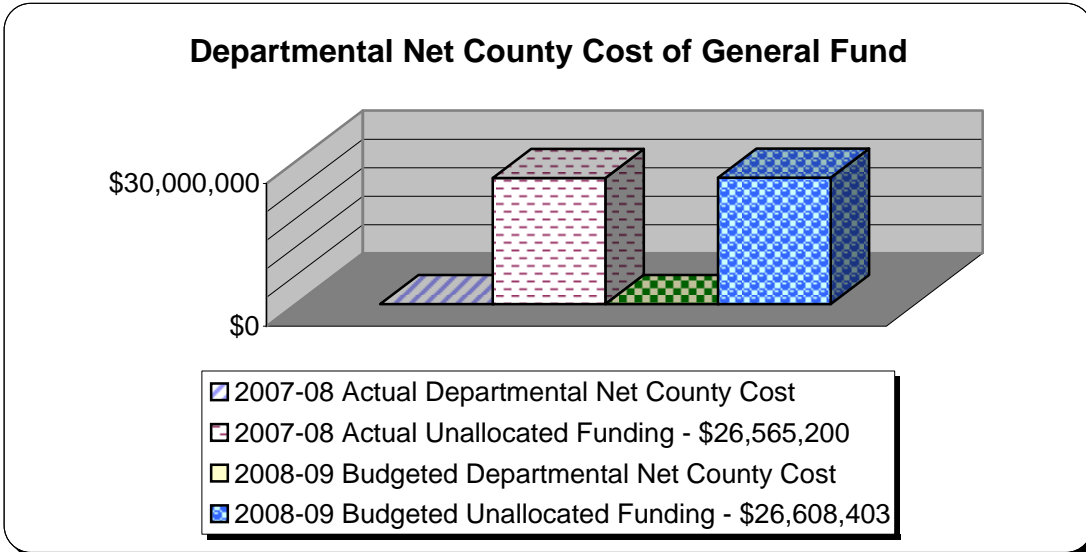
Mail/Postage

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4626 A-87 General	1,060.00	1,276.00	1,276.00	1,276.00	1,276.00	902.00	10100240
4627 A-87 Non-General	0.00	12,688.00	12,659.00	12,659.00	12,659.00	14,939.00	
4712 Other Revenue	24,573.75	22,301.84	25,000.00	25,000.00	25,000.00	25,000.00	
<b>TOTAL ESTIMATED REVENUE</b>	<b>25,633.75</b>	<b>36,265.84</b>	<b>38,935.00</b>	<b>38,935.00</b>	<b>38,935.00</b>	<b>40,841.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

**Mail/Postage**

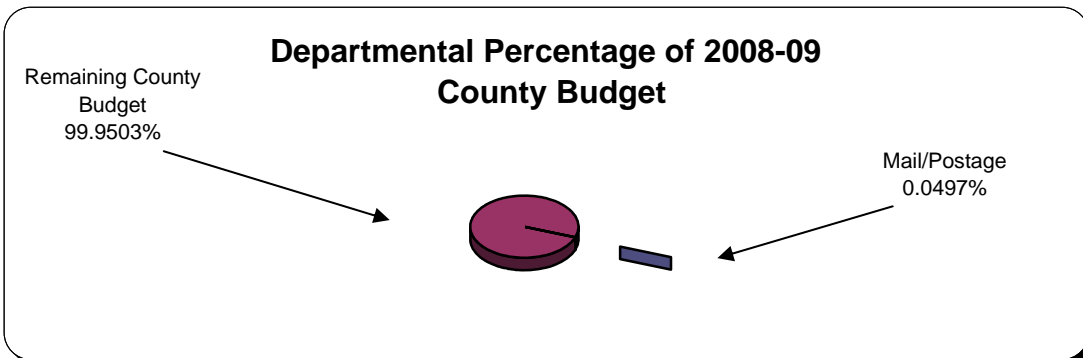
	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
Departmental Expenditures	\$ 43,983.61	\$ 61,542.00
Less: Departmental Revenue	<u>(36,265.84)</u>	<u>(40,841.00)</u>
Net County Cost	\$ 7,717.77	\$ 20,701.00



**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	61,542.00
Total County Budget	123,760,373.00

0.0497%



**COUNTY OF CALAVERAS  
MAIL/POSTAGE**

**MISSION STATEMENT**

The mission of the Mail/Postage budget is to centralize all mail/postal costs. These costs are reimbursed from operating departments.

This unit is managed by the CIO/Director of Technology Services.

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
FOR FISCAL YEAR 2008-09

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>SALARIES AND EMPL BENEFITS:</b>							10240010
5001 Salaries/Wages - Permanent	0.00	38,723.20	54,351.00	54,351.00	54,351.00	54,351.00	
5002 Extra-Hire	41,574.41	43,834.49	41,955.00	41,955.00	41,955.00	41,955.00	
5049 PERS - Employer	0.00	4,614.62	6,693.00	6,693.00	6,693.00	6,693.00	
5050 PERS - Employee	0.00	2,710.56	3,805.00	3,805.00	3,805.00	3,805.00	
5051 Social Security (OASDI)	2,577.65	2,717.75	2,602.00	2,602.00	2,602.00	2,602.00	
5053 Medicare	602.85	1,230.08	1,397.00	1,397.00	1,397.00	1,397.00	
5054 Long-Term Disability	0.00	190.08	254.00	254.00	254.00	254.00	
5055 Insurance - Group Health	0.00	3,197.66	4,497.00	4,497.00	4,497.00	4,497.00	
5056 Insurance - Group Life	0.00	87.30	117.00	117.00	117.00	117.00	
5061 Deferred Comp - ER	0.00	200.00	300.00	300.00	300.00	300.00	
<b>TOTAL SALARIES/EMPL BENEFITS</b>	<b>44,754.91</b>	<b>97,505.74</b>	<b>115,971.00</b>	<b>115,971.00</b>	<b>115,971.00</b>	<b>115,971.00</b>	
<b>SERVICES AND SUPPLIES:</b>							
5121 Communications	1,610.16	2,489.21	1,800.00	1,800.00	1,800.00	1,800.00	
5141 Household Expense	0.00	347.59	0.00	0.00	0.00	0.00	
5142 Kitchen/Dining Supplies	38.50	185.27	0.00	0.00	0.00	0.00	
5143 Bedding	0.00	41.00	0.00	0.00	0.00	0.00	
5181 Maintenance of Equipment	3,774.14	2,306.76	1,500.00	1,500.00	1,500.00	1,500.00	
5186 Maint. of Computer Software	453.83	0.00	500.00	500.00	500.00	500.00	
5187 Maint. of Computer Hardware	135.12	0.00	0.00	0.00	0.00	0.00	
5201 Maint. of Buildings/Grounds	1,461.38	927.49	500.00	500.00	500.00	500.00	
5221 Memberships	269.94	23.97	300.00	300.00	300.00	300.00	
5241 Office Expense	2,331.71	2,500.98	2,500.00	2,500.00	2,500.00	2,500.00	
5242 Office Expense - Spec Purp	3,953.12	3,713.04	3,500.00	3,500.00	3,500.00	3,500.00	
5243 Office Expense - Postage	587.97	745.10	700.00	700.00	700.00	700.00	
5257 Office Expense - Small Equip	5,590.24	4,199.19	3,000.00	3,000.00	3,000.00	3,000.00	
5271 Prof and Specialized Services	50,833.39	17,333.36	0.00	0.00	0.00	0.00	
5272 Prof and Spec Serv - Spec Purp	2,984.75	2,070.95	2,000.00	2,000.00	2,000.00	2,000.00	
5392 Rents and Leases - Other	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	
5411 Special Departmental Expense	14,983.11	2,015.66	5,958.00	5,958.00	5,958.00	10,914.00	
5412 Spec Dept Expense - Spec Purp	5,179.56	0.00	0.00	0.00	0.00	0.00	
5413 Spec Dept Expense - Other	8,492.00	0.00	0.00	0.00	0.00	0.00	
5422 Training	135.00	0.00	0.00	0.00	0.00	0.00	
5477 Personal Mileage Reimbursement	392.83	58.20	250.00	250.00	250.00	250.00	
5478 Travel Expense	28.00	0.00	0.00	0.00	0.00	0.00	
5501 Utilities	3,463.96	2,770.14	1,500.00	1,500.00	1,500.00	1,500.00	
<b>TOTAL SERVICES/SUPPLIES</b>	<b>124,698.71</b>	<b>59,727.91</b>	<b>42,008.00</b>	<b>42,008.00</b>	<b>42,008.00</b>	<b>46,964.00</b>	
<b>GROSS BUDGET</b>	<b>169,453.62</b>	<b>157,233.65</b>	<b>157,979.00</b>	<b>157,979.00</b>	<b>157,979.00</b>	<b>162,935.00</b>	
<b>NET BUDGET</b>	<b>169,453.62</b>	<b>157,233.65</b>	<b>157,979.00</b>	<b>157,979.00</b>	<b>157,979.00</b>	<b>162,935.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

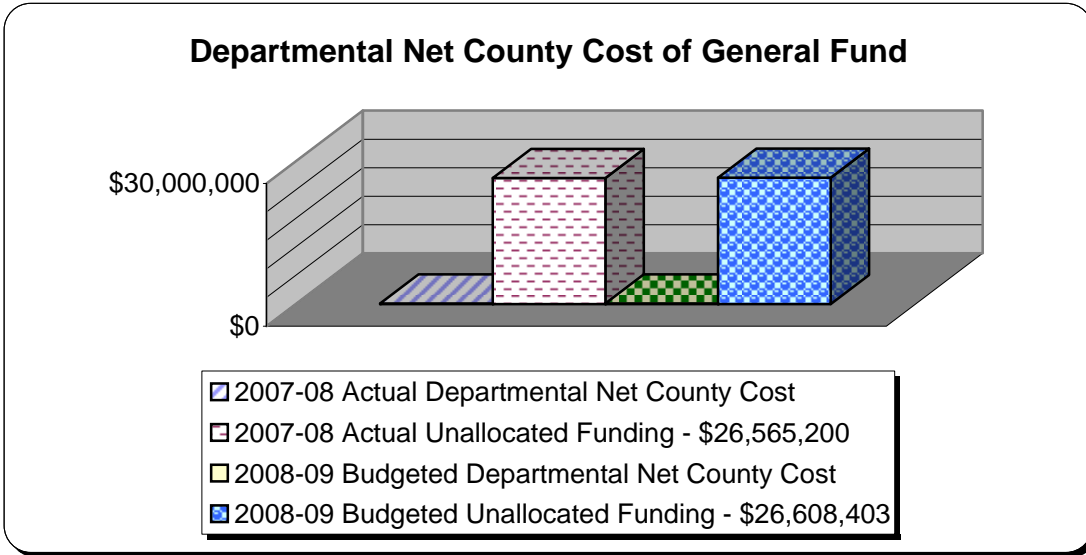
Public Access Television

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4080 Community Access Fees	14,362.97	14,608.75	15,000.00	15,000.00	15,000.00	15,000.00	10240010
4300 Interest	661.62	1,070.08	800.00	800.00	800.00	800.00	
4700 Other Sales	1,941.30	2,229.00	1,500.00	1,500.00	1,500.00	1,500.00	
<b>GROSS REVENUE</b>	<b>16,965.89</b>	<b>17,907.83</b>	<b>17,300.00</b>	<b>17,300.00</b>	<b>17,300.00</b>	<b>17,300.00</b>	
<b><u>OTHER FINANCING SOURCES:</u></b>							
4720 Operating Transfers from Gen Fund	165,134.00	143,128.00	128,816.00	128,816.00	128,816.00	128,816.00	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>165,134.00</b>	<b>143,128.00</b>	<b>128,816.00</b>	<b>128,816.00</b>	<b>128,816.00</b>	<b>128,816.00</b>	
<b>TOTAL ESTIMATED REVENUE</b>	<b>182,099.89</b>	<b>161,035.83</b>	<b>146,116.00</b>	<b>146,116.00</b>	<b>146,116.00</b>	<b>146,116.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

**Public Access Television**

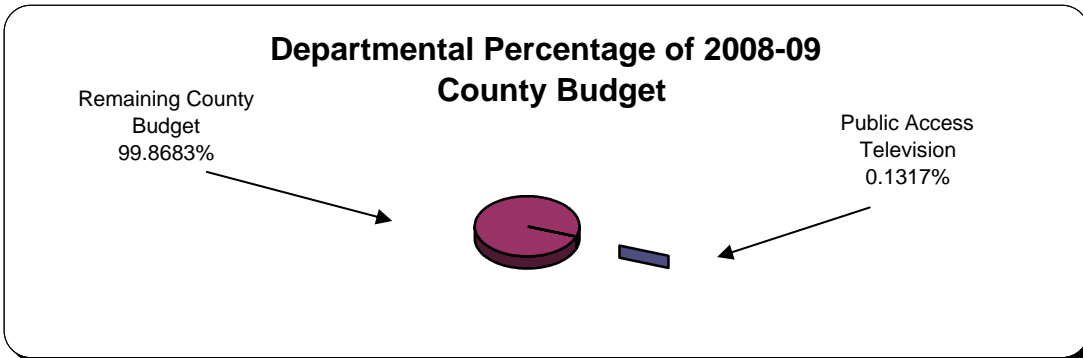
	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
General Fund Contribution	\$ 143,128.00	\$ 128,816.00



**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	162,935.00
Total County Budget	123,760,373.00

0.1317%



**COUNTY OF CALAVERAS  
PUBLIC ACCESS TELEVISION**

**MISSION STATEMENT**

The mission of Public, Education, and Government Access Television is to provide the people of Calaveras County with fair and reasonable access to cable television channels in order to promote free speech, encourage communication, foster diverse points of view, encourage artistic expression, expand educational access, and promote participatory democracy in order to strengthen the spirit of our community, and enrich the lives of our residents and visitors.

This budget unit is managed by the County Administrative Officer.

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
FOR FISCAL YEAR 2008-09

Capital Projects  
General  
Plant Acquisition

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>CAPITAL ASSETS:</b>							10401060
5633 Huberty Building	54,484.36	0.00	0.00	0.00	0.00	0.00	
5636 Land	0.00	3,536,591.63	2,473,319.00	2,473,319.00	2,473,319.00	2,473,319.00	
5639 Apron Resurface/Hangar Taxiway	13,732.85	1,553,510.11	0.00	0.00	0.00	0.00	
5643 Remodel Government Center	0.00	23,340.00	113,824.00	113,824.00	113,824.00	48,127.00	
5648 Sheriff/Jail Facilities 2008	0.00	0.00	0.00	0.00	0.00	15,000,000.00	
5651 Countywide ADA Accessibility	70,612.75	256,033.47	0.00	0.00	0.00	0.00	
5656 Jail Facilities Study	113,400.00	173,449.02	0.00	0.00	0.00	0.00	
5665 Improv - Animal Control	259,867.27	16,514.72	250,000.00	250,000.00	250,000.00	250,000.00	
5668 Cosgrove Creek	0.00	0.00	403,000.00	403,000.00	403,000.00	403,000.00	
5683 Court Remodel	57,187.81	16,489.59	0.00	0.00	0.00	0.00	
5684 Admin Off Remodel	28,080.30	0.00	0.00	0.00	0.00	0.00	
5686 Building/Planning Remodel	6,375.00	0.00	0.00	0.00	0.00	0.00	
5689 ADAP Remodel	63,988.66	65,091.13	150,000.00	150,000.00	150,000.00	300,000.00	
5690 Govt Center HVAC Construction	4,189.00	0.00	0.00	0.00	0.00	0.00	
5696 Government Center Master Plan	0.00	0.00	300,000.00	300,000.00	300,000.00	300,000.00	
5697 Struc/Impr - Road and Solid Waste	447,867.57	0.00	19,000.00	19,000.00	19,000.00	2,714,694.00	
5698 Govt Center Office Relocation	58,537.50	30,718.07	0.00	0.00	0.00	0.00	
5699 Sheriff/DA Vehicle Storage	630.00	5,640.00	0.00	0.00	0.00	0.00	
<b>TOTAL CAPITAL ASSETS</b>	<b>1,178,953.07</b>	<b>5,677,377.74</b>	<b>3,709,143.00</b>	<b>3,709,143.00</b>	<b>3,709,143.00</b>	<b>21,489,140.00</b>	
<b>GROSS BUDGET</b>	<b>1,178,953.07</b>	<b>5,677,377.74</b>	<b>3,709,143.00</b>	<b>3,709,143.00</b>	<b>3,709,143.00</b>	<b>21,489,140.00</b>	
<b>OTHER FINANCING USES:</b>							
5726 Transfer to Designated Fund	303,199.12	112,476.66	330,000.00	330,000.00	330,000.00	330,000.00	
5730 Operating Transfers Out	33,121.85	26,956.78	53,426.00	53,426.00	53,426.00	53,426.00	
<b>TOTAL OTHER FINANCING USES</b>	<b>336,320.97</b>	<b>139,433.44</b>	<b>383,426.00</b>	<b>383,426.00</b>	<b>383,426.00</b>	<b>383,426.00</b>	
<b>NET BUDGET</b>	<b>1,515,274.04</b>	<b>5,816,811.18</b>	<b>4,092,569.00</b>	<b>4,092,569.00</b>	<b>4,092,569.00</b>	<b>21,872,566.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

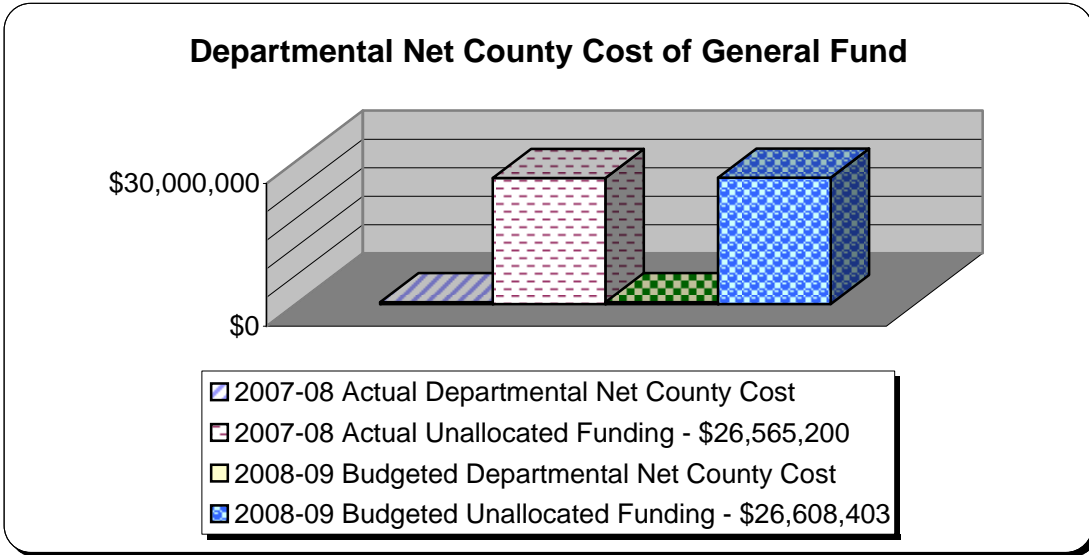
Capital Projects

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4214 Court Coll - Crim Jst Fac	83,430.81	93,463.27	80,000.00	80,000.00	80,000.00	80,000.00	10401060
4215 Court Coll - Temp Crthse Const	132,217.55	0.00	0.00	0.00	0.00	0.00	
4300 Interest	16,522.88	25,459.65	15,000.00	15,000.00	15,000.00	15,000.00	
4306 Interest - Designated Funds	87,550.76	19,013.39	250,000.00	250,000.00	250,000.00	250,000.00	
4480 State Miscellaneous	15,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00	
4590 Federal Aid - Construction	2,992.00	0.00	0.00	0.00	0.00	0.00	
4708 Refund - Miscellaneous	0.00	1,076.37	0.00	0.00	0.00	0.00	
4712 Other Revenue	245,000.00	23,130.00	0.00	0.00	0.00	0.00	
4713 Miscellaneous Revenue	12,310.48	0.00	0.00	0.00	0.00	0.00	
<b>GROSS REVENUE</b>	<b>595,024.48</b>	<b>162,142.68</b>	<b>365,000.00</b>	<b>365,000.00</b>	<b>365,000.00</b>	<b>345,000.00</b>	
<b>OTHER FINANCING SOURCES:</b>							
4720 Operating Trfs from Gen Fund	421,112.56	3,550,509.13	0.00	0.00	0.00	0.00	
4721 Transfers from Designated Fund	33,121.85	26,956.78	2,956,426.00	2,956,426.00	2,956,426.00	18,176,319.00	
4728 Operating Trfs - Interfund	282,939.48	0.00	0.00	0.00	0.00	0.00	
4742 Transfers In for Capital Projects	476,370.12	1,625,417.73	169,000.00	169,000.00	169,000.00	3,014,694.00	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,213,544.01</b>	<b>5,202,883.64</b>	<b>3,125,426.00</b>	<b>3,125,426.00</b>	<b>3,125,426.00</b>	<b>21,191,013.00</b>	
<b>TOTAL ESTIMATED REVENUE</b>	<b>1,808,568.49</b>	<b>5,365,026.32</b>	<b>3,490,426.00</b>	<b>3,490,426.00</b>	<b>3,490,426.00</b>	<b>21,536,013.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

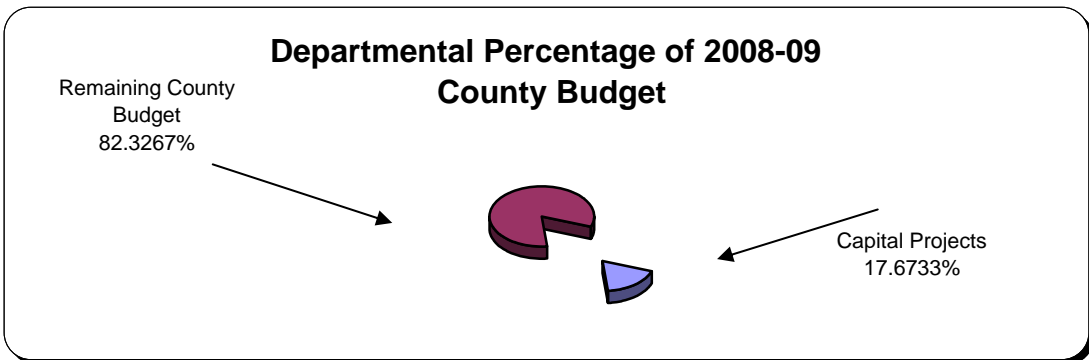
**Capital Projects**

	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
General Fund Contribution	\$ 3,550,509.13	\$ -



**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	21,872,566.00
Total County Budget	123,760,373.00
	17.6733%



**COUNTY OF CALAVERAS  
CAPITAL PROJECTS**

**MISSION STATEMENT**

The mission of the Capital Projects budget is to identify expenses and funding sources for major County "capital expense" projects. Capital projects typically include the construction or renovation of facilities and buildings, excluding County road projects.

This budget unit is managed by the County Administrative Officer.

COUNTY OF CALAVERAS  
 STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
 FOR FISCAL YEAR 2008-09

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>OTHER CHARGES:</b>							10501160
5580 Retire - Other Long-Term Debt	0.00	0.00	0.00	0.00	0.00	60,000.00	
5581 Interest - Other Long-Term Debt	0.00	0.00	0.00	0.00	0.00	492,007.00	
TOTAL SERVICES/SUPPLIES	0.00	0.00	0.00	0.00	0.00	552,007.00	
GROSS BUDGET	0.00	0.00	0.00	0.00	0.00	552,007.00	
<b>NET BUDGET</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>552,007.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

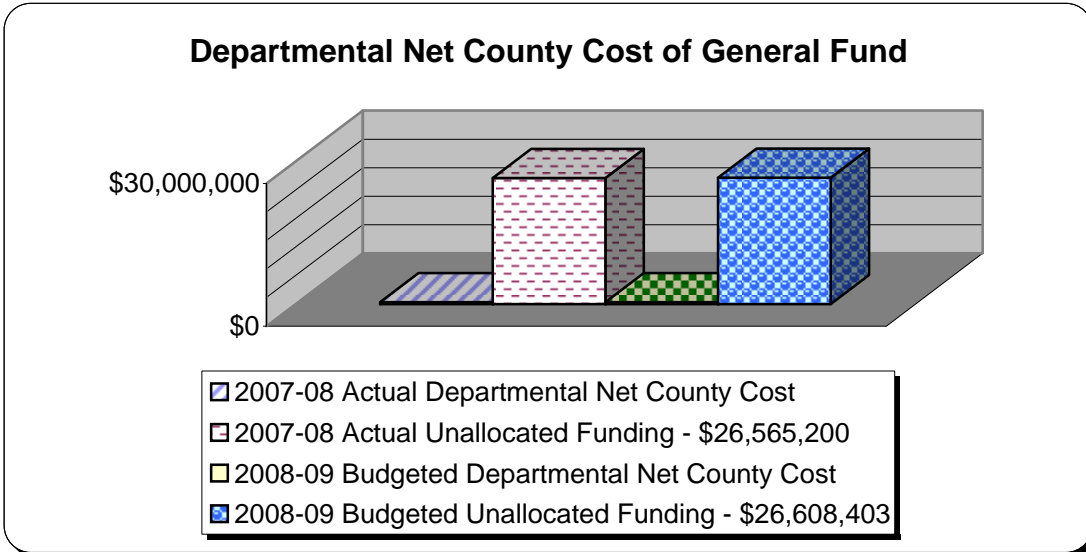
2007 Cert of Participation

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4300 Interest	0.00	9.95	0.00	0.00	0.00	0.00	10501160
GROSS REVENUE	0.00	9.95	0.00	0.00	0.00	0.00	
<u>OTHER FINANCING SOURCES:</u>							
4720 Operating Tranfers from Gen Fund	0.00	448,315.06	0.00	0.00	0.00	403,000.00	
TOTAL OTHER FINANCING SOURCES	0.00	448,315.06	0.00	0.00	0.00	403,000.00	
<b>TOTAL ESTIMATED REVENUE</b>	<b>0.00</b>	<b>448,325.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>403,000.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

**2007 Certificates of Participation**

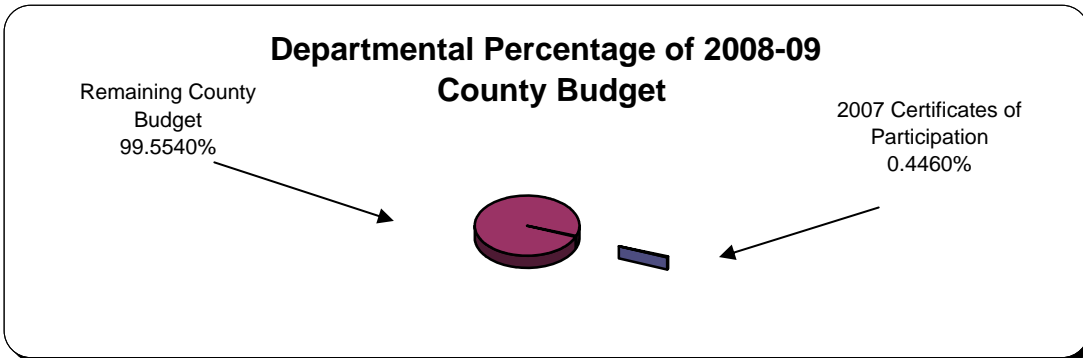
	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
General Fund Contribution	\$ 448,315.06	\$ 403,000.00



**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	552,007.00
Total County Budget	123,760,373.00

0.4460%



COUNTY OF CALAVERAS  
 STATE OF CALIFORNIA  
**BUDGET UNIT FINANCING USES DETAIL**  
 FOR FISCAL YEAR 2008-09

Law Library  
 General  
 Other General

Financing Uses Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
<b>SERVICES AND SUPPLIES:</b>							10800010
5221 Memberships	150.00	150.00	200.00	200.00	200.00	200.00	
5255 Office Expense - Law Library	27,734.92	33,831.90	45,800.00	45,800.00	45,800.00	45,800.00	
5271 Prof and Specialized Services	1,938.00	1,902.00	3,125.00	3,125.00	3,125.00	1,875.00	
5422 Training	0.00	0.00	150.00	150.00	150.00	150.00	
5478 Travel Expense	0.00	0.00	200.00	200.00	200.00	200.00	
<b>TOTAL SERVICES/SUPPLIES</b>	<b>29,822.92</b>	<b>35,883.90</b>	<b>49,475.00</b>	<b>49,475.00</b>	<b>49,475.00</b>	<b>48,225.00</b>	
<b>GROSS BUDGET</b>	<b>29,822.92</b>	<b>35,883.90</b>	<b>49,475.00</b>	<b>49,475.00</b>	<b>49,475.00</b>	<b>48,225.00</b>	
<b>NET BUDGET</b>	<b>29,822.92</b>	<b>35,883.90</b>	<b>49,475.00</b>	<b>49,475.00</b>	<b>49,475.00</b>	<b>48,225.00</b>	

COUNTY OF CALAVERAS  
**ESTIMATED REVENUE BY DEPARTMENT**  
 FOR FISCAL YEAR 2008-09

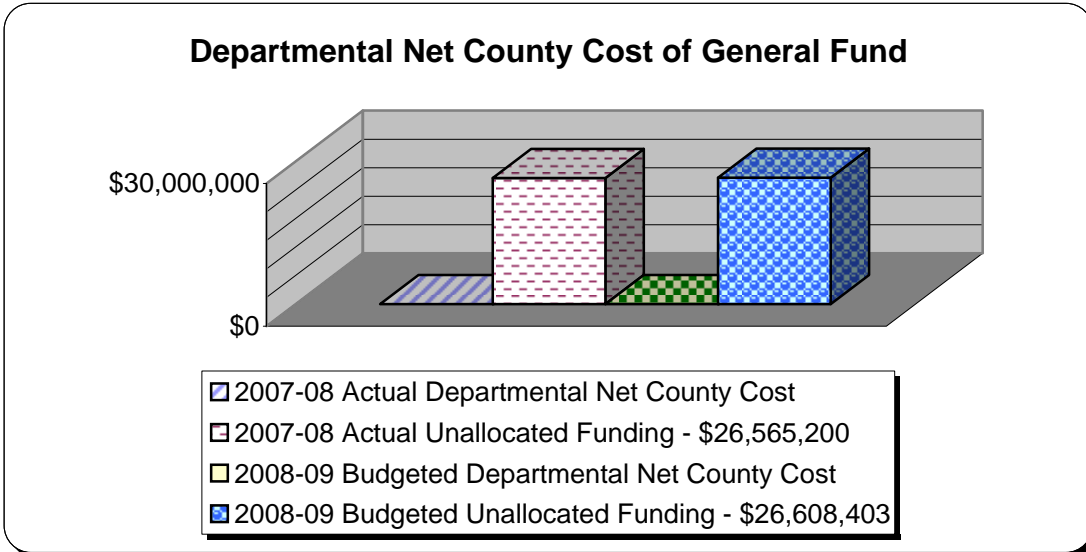
Law Library

Revenue Classification (1)	Actual 2006-07 (2)	Actual 2007-08 (3)	Dept Request Proposed 2008-09 (4)	CAO Recommended 2008-09 (5)	Adopted Proposed 2008-09 (6)	Adopted Final 2008-09 (7)	Fund (General Unless Otherwise Indicated) (8)
4212 Court Filing Fees	35,823.00	40,809.00	35,000.00	35,000.00	35,000.00	35,000.00	10800010
4300 Interest	213.76	586.07	475.00	475.00	475.00	475.00	
4707 Gifts/Donations	250.00	0.00	0.00	0.00	0.00	0.00	
<b>GROSS REVENUE</b>	<b>36,286.76</b>	<b>41,395.07</b>	<b>35,475.00</b>	<b>35,475.00</b>	<b>35,475.00</b>	<b>35,475.00</b>	
<b>TOTAL ESTIMATED REVENUE</b>	<b>36,286.76</b>	<b>41,395.07</b>	<b>35,475.00</b>	<b>35,475.00</b>	<b>35,475.00</b>	<b>35,475.00</b>	

**County of Calaveras  
Departmental Funding Analysis**

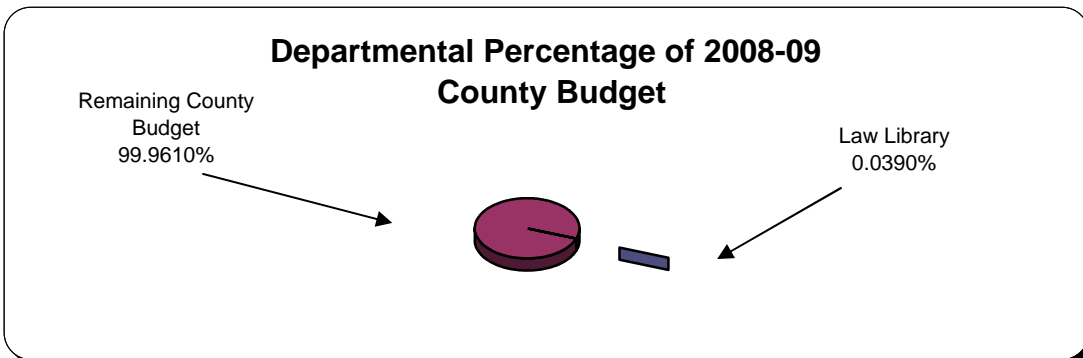
**Law Library**

	Fiscal Year 2007-08 Actual	Fiscal Year 2008-09 Budgeted
General Fund Contribution	\$ -	\$ -



**Illustration of Departmental Percentage of Total County Expenditure Appropriation**

Departmental Allocation	48,225.00
Total County Budget	123,760,373.00
	0.0390%



**COUNTY OF CALAVERAS  
LAW LIBRARY**

**MISSION STATEMENT**

The mission of the Law Library is to provide current and comprehensive legal reference resources for use by the general public and the legal community.

This budget unit is managed by County Counsel.

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