



CITY HALL

CITY OF ANGELS PO Box 667, 200 Monte Verda St. Suite B, Angels Camp, CA 95222 P: (209) 736-2181

DATE: March 18, 2025
TO: City Council
FROM: Michelle Gonzalez, Finance Director
RE: **FY 2024-25 MID YEAR BUDGET ADJUSTMENTS AND FINANCIAL UPDATE**

Introduction:

This mid-year budget review provides an overview of the City's financial performance for the first half of the fiscal year (July through December). It outlines revenue and expenditure trends, highlights key variances, and proposes adjustments to ensure the City remains on track with its financial goals. This review aims to provide transparency on the City's financial status and ensure responsible fiscal management moving forward.

General Fund:

Revenue:

- Sales tax revenues are projected to be approximately \$75,000 under budgeted numbers. This decline can be attributed to slower retail activity and consumer spending trends within the region.
- Transient Occupancy Tax (TOT) revenues are also projected to fall short by roughly \$75,000 for FY 2024-25. This decrease may be linked to reduced tourism and lodging demand, likely influenced by economic factors or seasonal travel fluctuations.
- Additionally, revenue from building and planning fees is expected to decline due to a delay in the Habitat for Humanity development project. This postponement will defer approximately \$75,000 in building permit revenue to the next fiscal year.
- Measure A fire funds projected an additional \$132,000 projected through June 2025. Bringing the total Measure A funds for Oct – June to \$387,150. This projection is based on actuals through December 2024 with projections for the last two quarters for the fiscal year.

The originally approved total revenue in the General Fund was \$6,726,537. With these adjustments, the new projected revenue is \$6,655,537, reflecting a total reduction of \$71,000 from the original proposed budget. That is a 1% reduction of the overall revenue budget.

Expenses:

Increases in salaries and benefits have been updated in the budget following negotiations. Despite these increases, all departments have maintained lean expenditure practices, purchasing only what was necessary. This approach resulted in budget savings sufficient to cover the projected revenue shortfall for the fiscal year.



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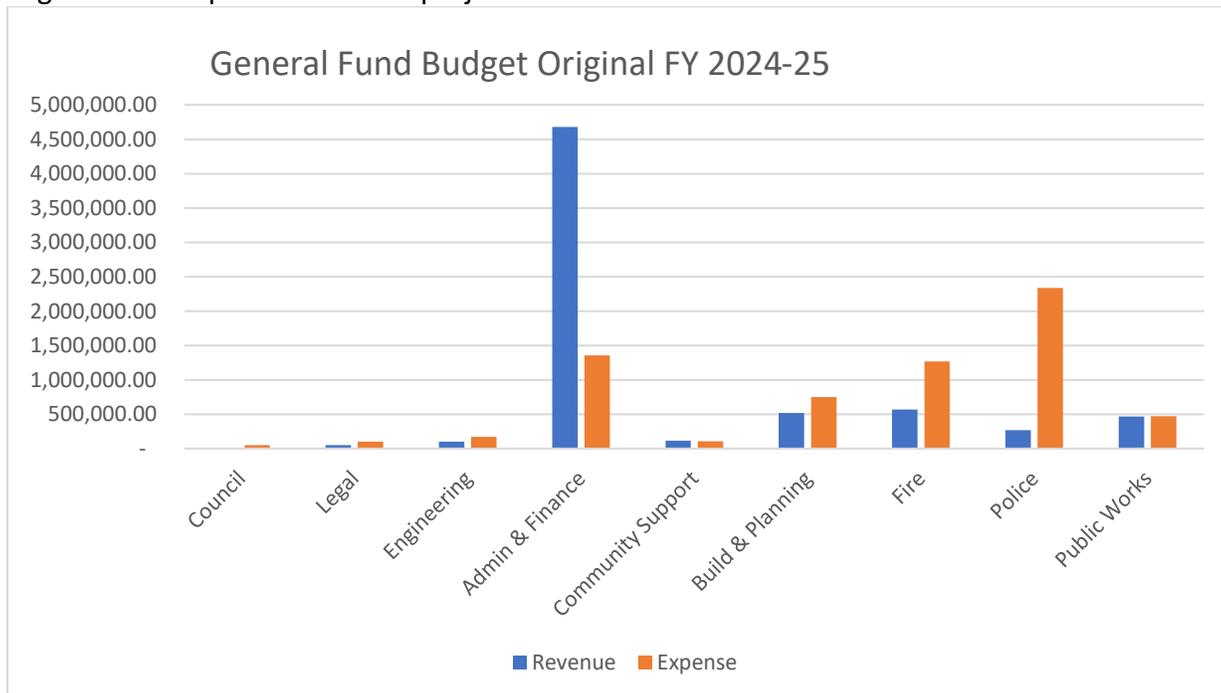
Changes to budget line items beyond salaries, benefits, and operating expenses include an additional \$8,000 in the Administration & Finance budget for a records retention consultant. This consultant will implement and create a new records retention policy for all City Departments, which the City does not currently have.

Another expense addition includes \$9,000 to temporarily lift AT&T phone lines in order to make room and move the house without detaching any portion and thus endangering the structure of the house. This will be funded by TOT tourism funds and allocated to community support for the museum.

Additionally, the Fire Department will utilize Measure A funds to purchase a utility vehicle. This vehicle will support training activities and respond to other calls. No other departments have requested items from their wish lists. Due to the changes in the political climate, staff will be further researching whether the soon-to-be purchased vehicle should be purely gas, hybrid, or purely electric.

Overall, the original expenditure budget was \$6,607,373.96, and the revised budget is \$6,693,734.81, reflecting a citywide increase of \$86,360.85, mostly due to increases in salaries and benefits.

Analysis & Recommendations: The combination of reduced revenue and cost savings ensures the budget remains balanced. Staff recommends that the City Council approve the proposed budget adjustments to align with the updated revenue projections.

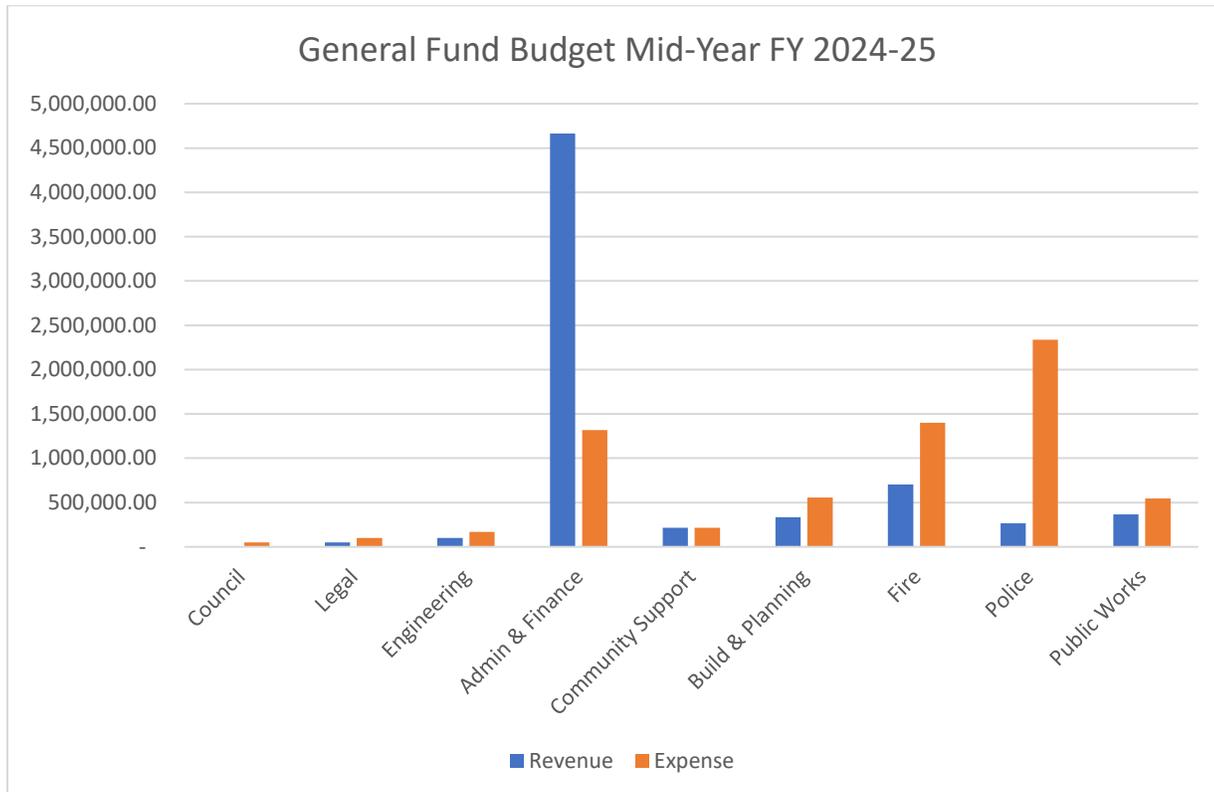


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Enterprise Funds:

Revenue:

- Revenue is projected to be \$276,200 higher than the original budgeted revenue of \$6,043,987.

Expenses:

- Expenditures are on target with the original budget of \$3,380,967, with an increase of \$95,142, bringing the new expenditure amount to \$3,476,109.

New Budget Requests:

A total of \$130,000 in new budget requests will be split evenly between the water and wastewater funds.

These requests include:

- New truck to replace the 2010 truck - \$80,000. Due to the changes in the political climate, staff will be further researching whether the soon-to-be purchased vehicle should be purely gas, hybrid, or purely electric.

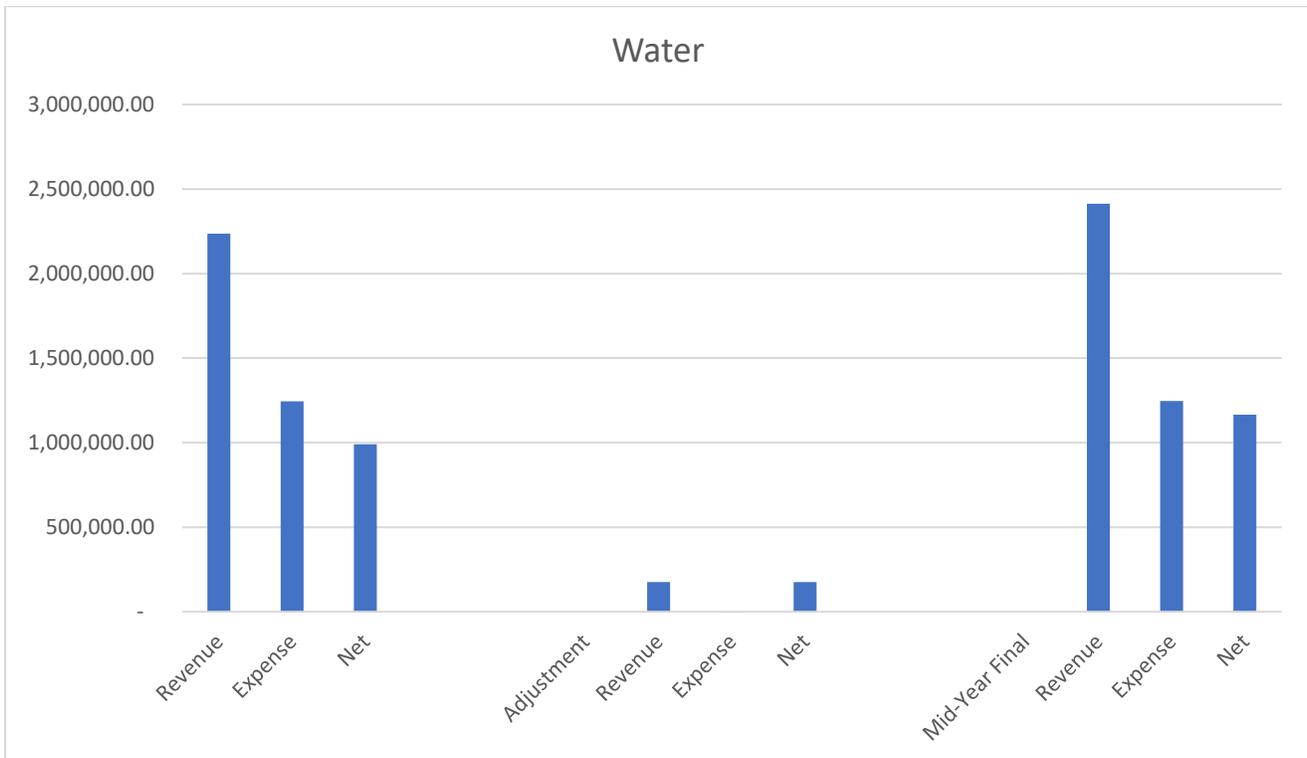


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- Security camera for the Corporation Yard - \$50,000



City of Angels - Line Item Budget Adjustments

Water

Description	FY25 Budget	Adjustment	New Budget
Interest Earned	150,000.00	75,000.00	225,000.00
Water Service Fee - O&M	2,023,883.00	100,000.00	2,123,883.00
Utility Processing Fee	-	5,000.00	5,000.00
Door Hanger/Restoration Fees	5,000.00	(1,000.00)	4,000.00
Shut-Off Fee	3,800.00	(2,800.00)	1,000.00
Revenue		176,200.00	
Salaries	320,669.00	(30,812.06)	289,856.94
Salaries - Part Time	5,000.00	(5,000.00)	-





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Overtime	12,000.00	2,000.00	14,000.00
Call Out Pay	7,984.00	(3,000.00)	4,984.00
On-Call Pay	8,340.00	1,000.00	9,340.00
Holiday Pay	15,000.00	(15,000.00)	-
Leave Payout	2,500.00	2,500.00	5,000.00
Medicare	4,868.00	(1,000.00)	3,868.00
FICA	20,813.00	(2,000.00)	18,813.00
Health Insurance	78,619.00	(10,000.00)	68,619.00
Dental & Life Insurance	5,538.00	(3,000.00)	2,538.00
Vision Insurance	857.00	(250.00)	607.00
PERS	41,698.00	(10,000.00)	31,698.00
Long Term Disability	2,383.00	(500.00)	1,883.00
Uniform Allowance	800.00	(500.00)	300.00
Cell Allowance	1,371.00	1,500.00	2,871.00
PERSUL	59,248.69	4,062.06	63,310.75
Computer/Software	15,889.75	2,000.00	17,889.75
Computer Maint/Software Lease	-	500.00	500.00
Vehicle Maintenance & Repair	2,500.00	5,000.00	7,500.00
Computer/Software	2,000.00	(2,000.00)	-
Outside Consultant	24,000.00	(10,000.00)	14,000.00
IT Services	2,500.00	2,500.00	5,000.00
Laboratory Supplies	5,000.00	(1,000.00)	4,000.00
Water Testing	22,000.00	(2,000.00)	20,000.00
Replacement Meters	1,500.00	5,000.00	6,500.00
Dues & Subscriptions	5,780.00	(1,000.00)	4,780.00
Training & Travel	8,000.00	(2,000.00)	6,000.00
Uniform Service	-	1,500.00	1,500.00
State Fees	65,000.00	6,500.00	71,500.00
Capital Outlay - Equipment	-	65,000.00	65,000.00
Expense		-	

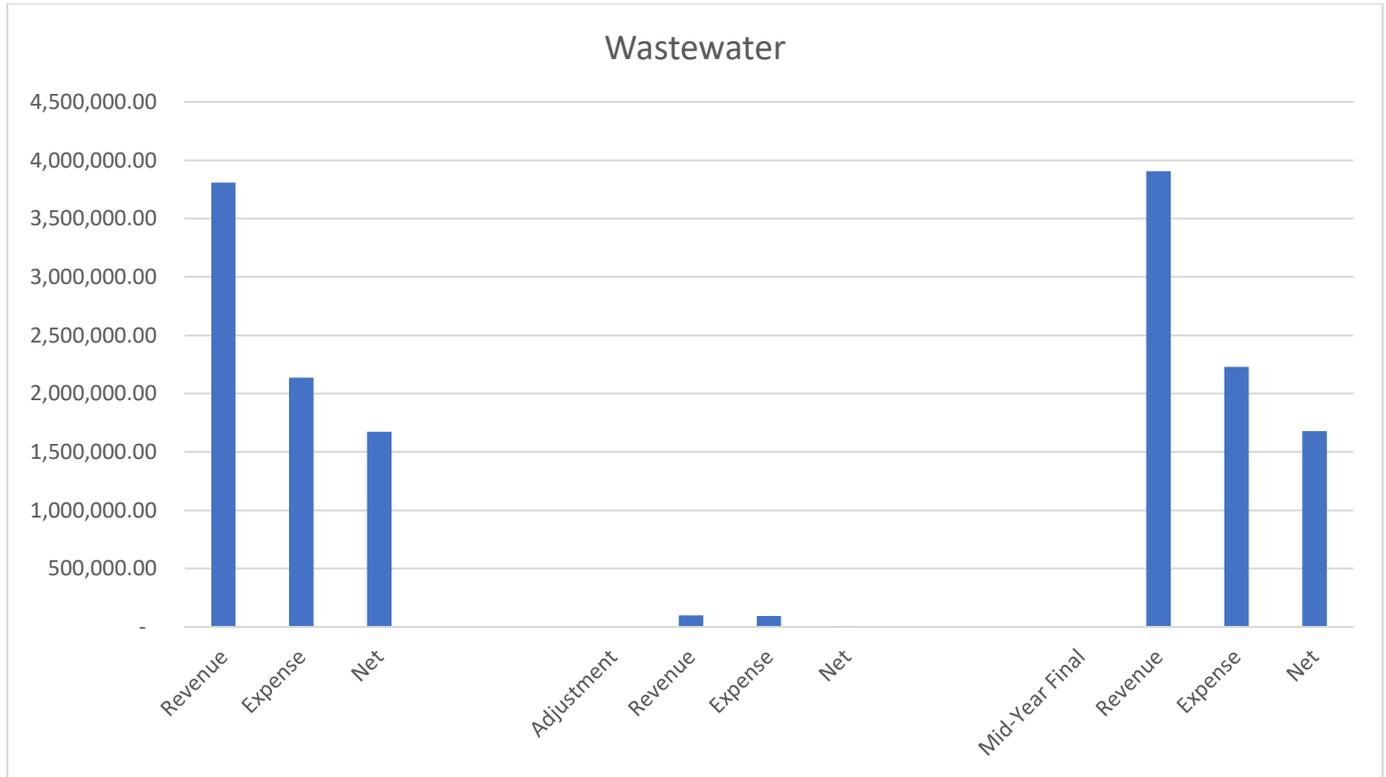


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City of Angels - Line Item Adjustment

Wastewater

Description	FY25 Budget	Adjustment	New Budget
Interest Earned	300,000.00	100,000.00	400,000.00
Revenue		100,000.00	
Salaries - Part Time	5,000.00	(5,000.00)	-
Overtime	5,000.00	9,000.00	14,000.00
Call Out Pay	8,053.00	(6,000.00)	2,053.00
On-Call Pay	8,341.00	(500.00)	7,841.00



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Holiday Pay	15,000.00	(15,000.00)	-
Leave Payout	2,500.00	4,000.00	6,500.00
Medicare	4,834.00	500.00	5,334.00
FICA	20,667.00	2,000.00	22,667.00
Health Insurance	56,266.00	6,000.00	62,266.00
Dental & Life Insurance	5,032.00	(1,500.00)	3,532.00
Vision Insurance	850.00	(250.00)	600.00
PERS	31,904.00	3,500.00	35,404.00
Uniform	1,500.00	(1,000.00)	500.00
Cell Allowance	1,360.00	1,500.00	2,860.00
PERSUL	62,720.72	63,900.76	126,621.48
Computer Maint/Software Lease	-	500.00	500.00
Equipment Maintenance & Repair	160,000.00	(15,000.00)	145,000.00
Vehicle Maintenance & Repair	7,000.00	10,000.00	17,000.00
Building Maintenance	5,000.00	(1,000.00)	4,000.00
Equipment	3,000.00	350.00	3,350.00
IT Services	2,205.00	2,500.00	4,705.00
Materials & Supplies	4,000.00	3,500.00	7,500.00
Laboratory Supplies	5,000.00	(1,000.00)	4,000.00
Dues & Subscriptions	1,200.00	3,125.00	4,325.00



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Training & Travel	7,000.00	(2,000.00)	5,000.00
Uniform Service	2,000.00	(500.00)	1,500.00
Recruiting	1,000.00	(500.00)	500.00
Sludge Handling	25,000.00	(14,796.00)	10,204.00
Stream Testing	12,000.00	(12,000.00)	-
Capital Outlay - Equipment	55,000.00	65,000.00	120,000.00
UV System Maintenance	40,000.00	(5,000.00)	35,000.00
Expense		94,329.76	

Analysis & Recommendations: The combination of reduced revenue and cost savings ensures the budget remains balanced. Staff recommends that the City Council approve the proposed budget adjustments to align with the updated revenue projections.



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