



City of Angels Budget  
Fiscal Year 2025-2026



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# Transmittal Letter

Office of the City Finance Director

June 17, 2025

Honorable Mayor and City Council Members,

I am pleased to present the City of Angels Budget Book for Fiscal Year 2025–2026, covering the period from July 1, 2025, to June 30, 2026. This budget once again reflects our ongoing commitment to sound fiscal management, operational efficiency, and service to the community. I am proud to report that we are presenting a balanced budget for the upcoming fiscal year.

## Economic Outlook and Revenue Forecast

This year's budget has been prepared with a conservative revenue outlook, especially in regard to Sales Tax and Transient Occupancy Tax (TOT), both of which are projected to decline by 5% compared to FY 2024–2025. This reflects a cautious approach to recent economic trends, including the actual reduction in sales tax revenue we experienced during the current fiscal year. We will continue to monitor revenues closely and, if performance improves, we will present any necessary adjustments in the Mid-Year Budget Review in December 2025.

## Budget Highlights

- **Essential Needs Focus:** This year's budget continues the “bare bones” approach, limiting new expenditures to only the most essential items. We have prioritized departmental training and a few critical needs, ensuring resources are allocated to areas that directly impact service delivery and operational integrity.
- **Investment in Staff:** Recognizing that our employees are our most valuable asset, we have incorporated a 3% Cost-of-Living Adjustment (COLA) for our Miscellaneous, Exempt, and Fire bargaining units. For Police, the final year of their existing MOU includes a 2% salary increase for Officers and 3% for Sergeants.
- **Financial Stewardship:** With a balanced budget in place, we are continuing our long-standing practice of fiscal discipline. Our approach prioritizes sustainability and prepares us to manage both known and unforeseen challenges with resilience.

## Looking Ahead

As we implement the FY 2025–2026 budget, we will remain responsive to economic shifts and transparent in our fiscal decisions. If mid-year revenues allow, we will explore options to reinvest in community priorities and services. Our focus continues to be on maintaining service levels, retaining and supporting our workforce, and aligning expenditures with available resources.

In closing, I want to thank the Mayor, City Council, department heads, and staff for their thoughtful input and diligent work in developing this budget. Your continued support and collaboration are essential to our success in delivering effective government and high-quality services to the people of Angels.

We look forward to another year of progress and partnership.

Sincerely,

Michelle Gonzalez  
Finance Director





# Basis of Budgeting

## Budget Administration Policy

### Balanced Budget Adoption

- Deadline: The City aims to adopt a balanced budget by June 30 preceding the budget period.
- Definition: A balanced budget ensures that operating revenues fully cover operating expenditures, including debt service.
- Expenditure Policy: Total expenditures may exceed revenues only if beginning fund balances and strategic reserve funds are used exclusively for capital improvement projects or other one-time, non-recurring expenditures.



# Budgeting Process

## Budget Development Process

- Long-Range Planning: Emphasizes long-term planning and effective program management.

### Objectives:

- Reinforce long-term fiscal management.
- Focus on significant goal accomplishment.
- Set realistic timelines for goal achievement.
- Ensure stable operations and long-term fiscal health.
- Promote orderly spending patterns.

## Budget Examination

- Review Process: During budget development, the existing budget will be thoroughly examined to identify and eliminate or reduce any services or programs that could be reduced in cost.

## Future Budget Protection

- Policy: Avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets.

## Supporting Expenditures with Revenues

- Goal: Strive to support current operating expenditures, including debt service, with current revenues.

## Revenue and Expenditure Forecasting

- Practice: Implement a forecasting practice for revenues and expenditures for each of the succeeding five years, to be updated annually.

## Program Goal Reporting

- Reporting: The status of major program goals will be formally reported to the City Council on a periodic, ongoing basis.

## Appropriations Review and Amendment

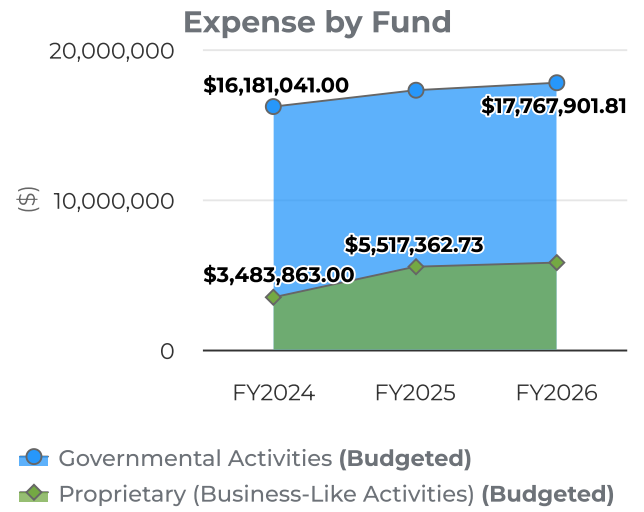
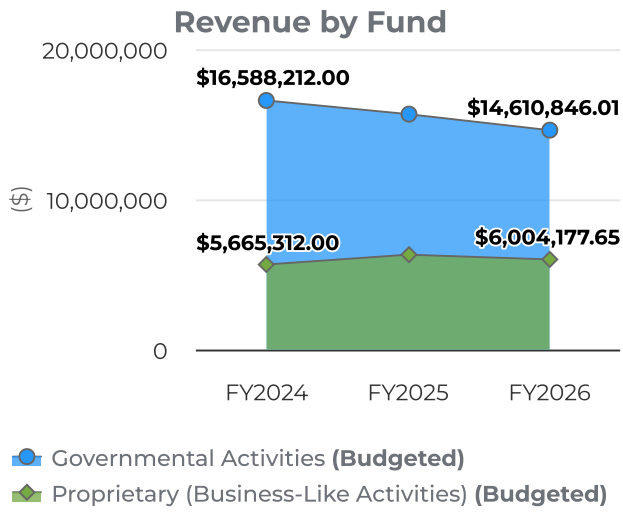
- Council Review: The City Council will periodically review and amend appropriations as necessary.

## Fund Balance and Strategic Reserve Funds Usage

- Preservation Policy: Strive to use fund balance and strategic reserve funds only for capital improvement projects or other one-time, non-recurring expenditures.

## Lapsing and Carryforward of Appropriations

- Policy: Unspent, unencumbered operating and capital improvement program appropriations will lapse at the end of the budget period.
- Resubmission: Lapsed program appropriation requests may be resubmitted for inclusion in the subsequent budget period.
- Encumbered Appropriations: Unspent but encumbered appropriations at the end of the budget period will be carried forward to the subsequent period through a budget amendment approved by the City Council.



# City Financial Policies

The City of Angels has outlined its general financial goals to ensure a robust and adaptive financial strategy. These goals are as follows:

Maintain Financial Viability:

- Ensure the City remains financially viable, enabling the provision of adequate municipal services to the community.

Maintain Financial Flexibility:

- Adapt to local and regional economic changes with financial flexibility.

Enhance Sound Fiscal Condition:

- Continue maintaining and enhancing the City's fiscal health.

The City of Angels aims to maintain a financially viable and adaptable structure to ensure the continuous provision of municipal services. The staffing levels have been carefully planned to support this goal, ensuring that each department has adequate resources to fulfill its responsibilities.



# Community Demographics

Understanding the demographic makeup of the City of Angels is essential to shaping policies, allocating resources, and delivering services that meet the needs of our residents. As the only incorporated city in Calaveras County, Angels Camp serves as a regional hub for commerce, tourism, and public services.

Our population reflects a blend of long-time residents, working families, retirees, and a growing number of visitors and seasonal residents. These dynamics contribute to the character and needs of our community—shaping everything from economic development strategies to public safety, infrastructure, and recreation planning.

The following demographic data provides an overview of the city's population, housing, age distribution, income levels, and other key indicators that inform our planning and budgeting decisions. This data, primarily sourced from the U.S. Census Bureau and the California Department of Finance, helps ensure that our policies and programs are responsive to the community we serve.

## Population



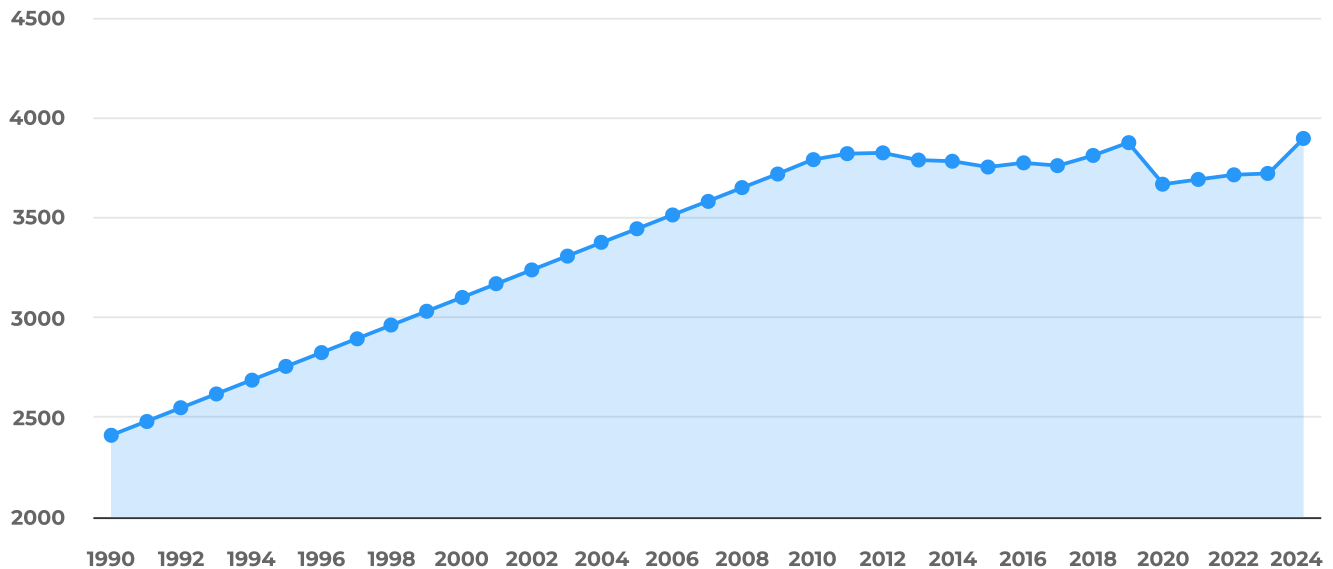
TOTAL POPULATION

**3,896**

**4.70%**  
vs. 2023

GROWTH RANK

**1** out of **503** Municipalities in California



*\* Data Source: Client entered data for year 2024*



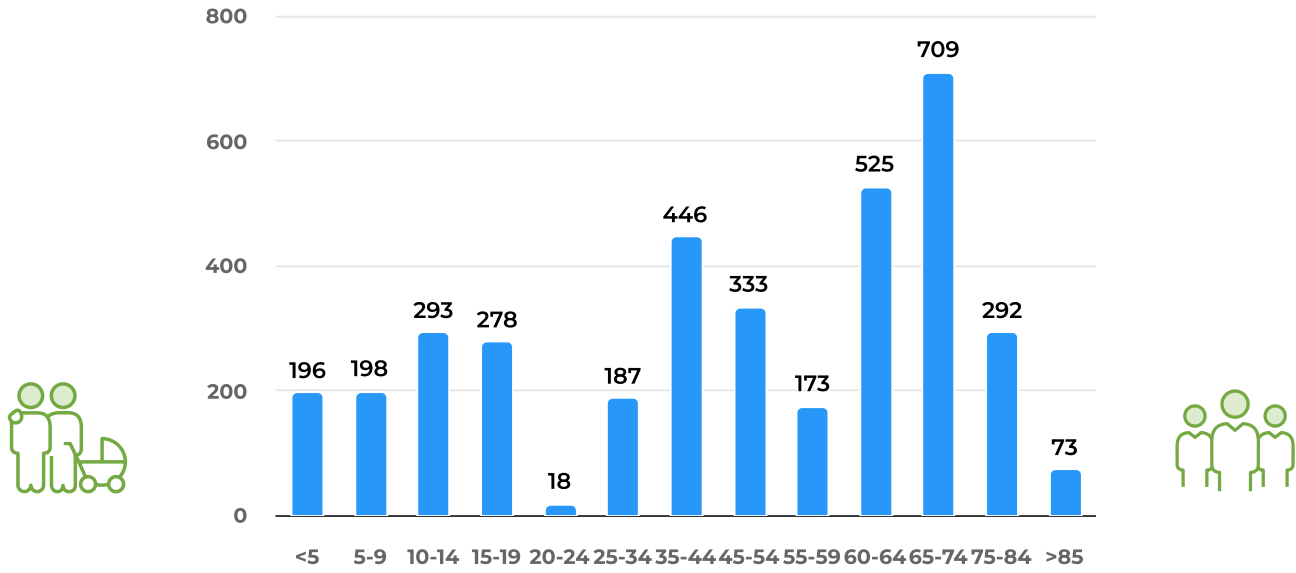
DAYTIME POPULATION

**3,478**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

*\* Data Source: American Community Survey 5-year estimates*

## POPULATION BY AGE GROUP



*Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.*

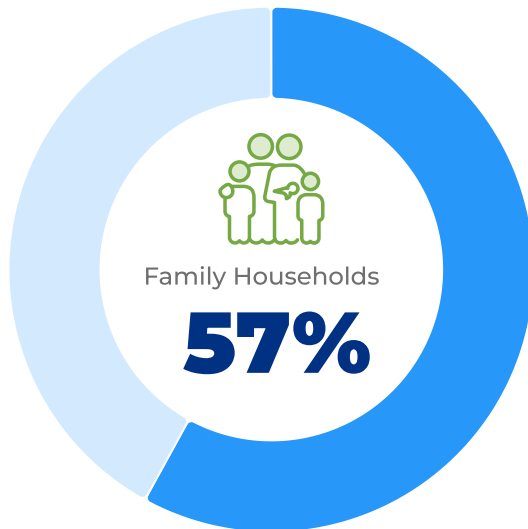
*\* Data Source: American Community Survey 5-year estimates*

## Household

### TOTAL HOUSEHOLDS

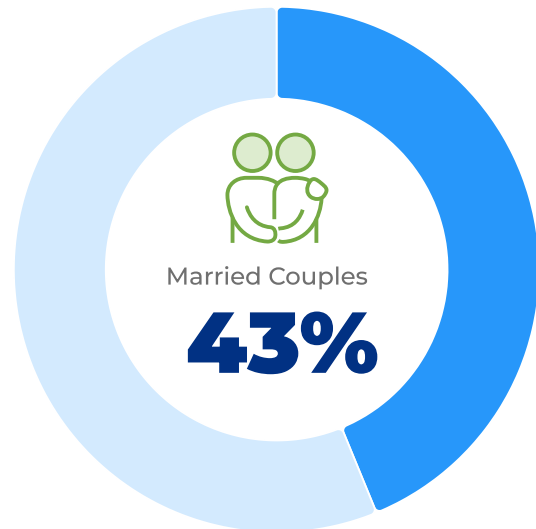
# 1,511

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



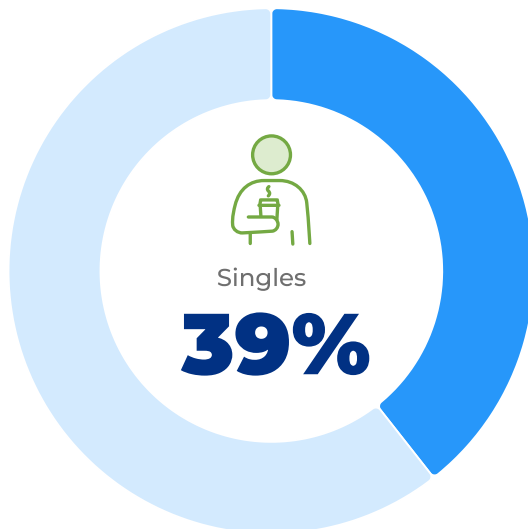
**18%**

higher than state average



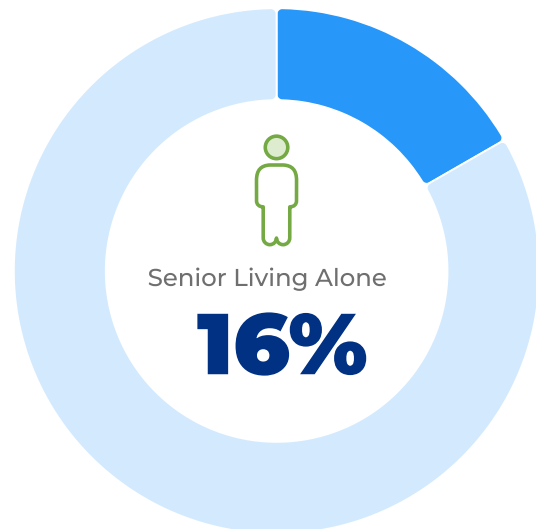
**-11%**

lower than state average



**65%**

higher than state average



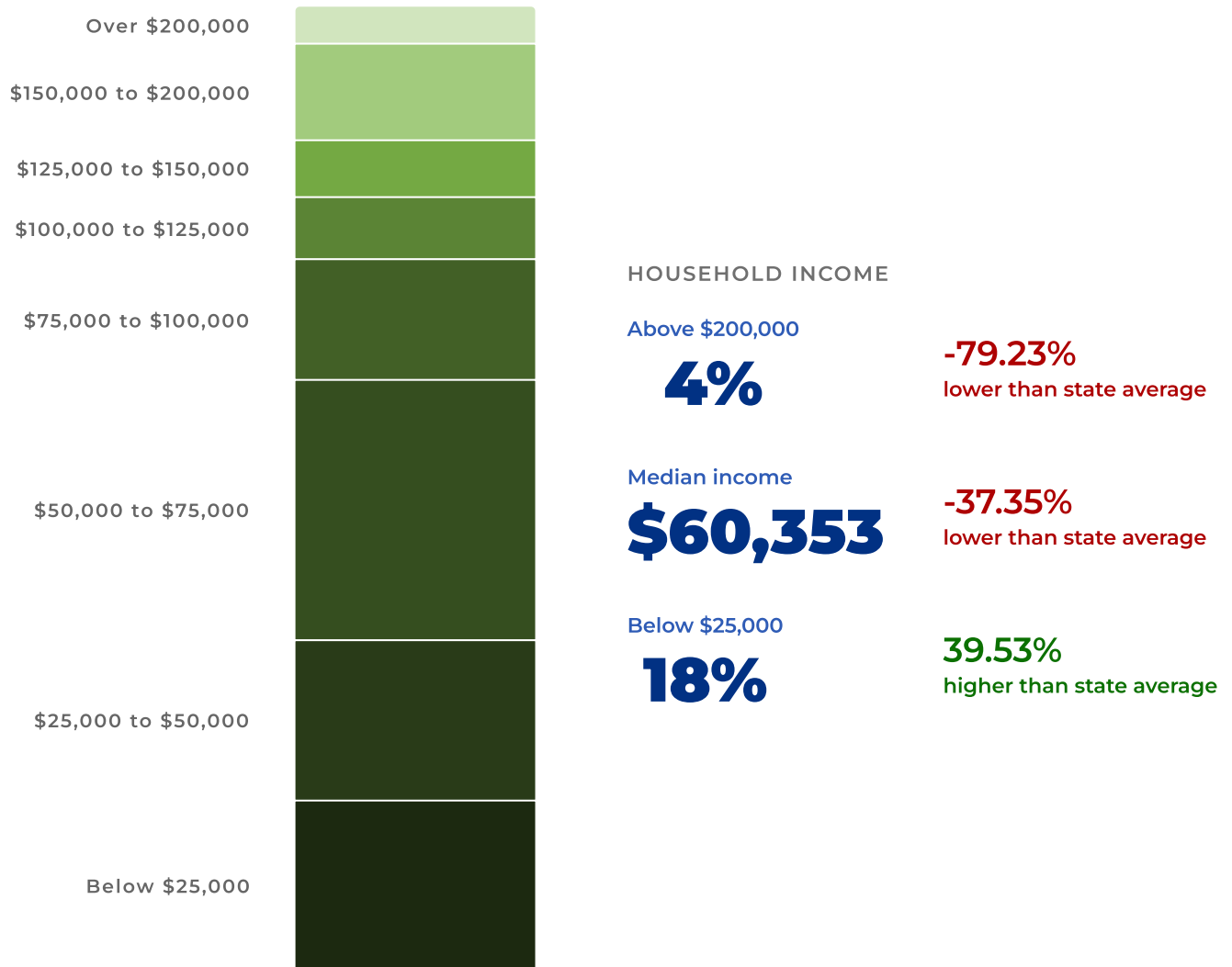
**27%**

higher than state average

*\* Data Source: American Community Survey 5-year estimates*

## Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



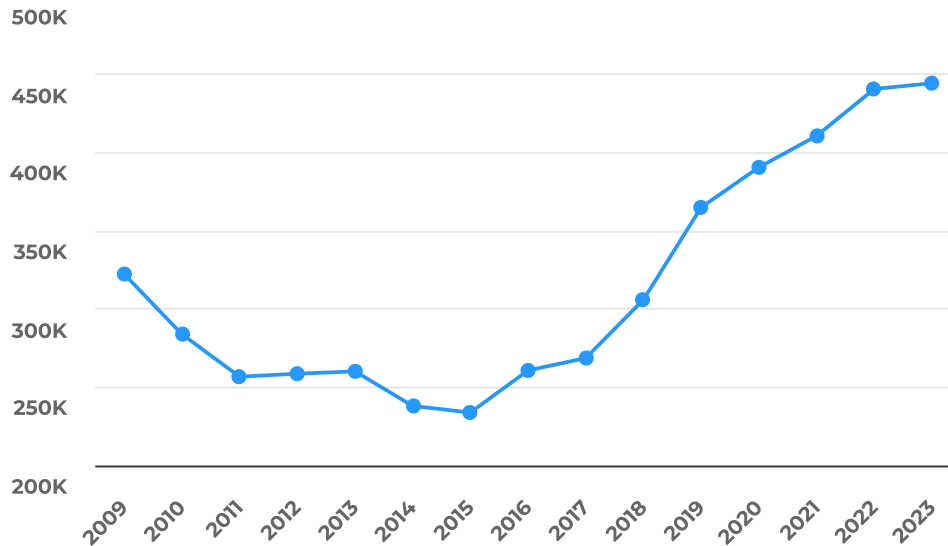
\* Data Source: American Community Survey 5-year estimates

## Housing



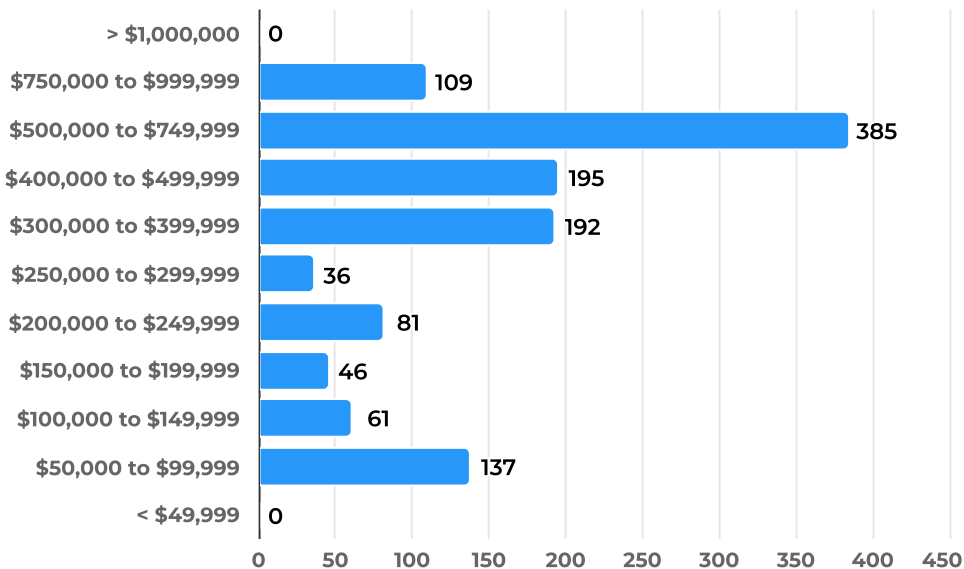
2023 MEDIAN HOME VALUE

# \$444,400



\* Data Source: 2023 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

### HOME VALUE DISTRIBUTION

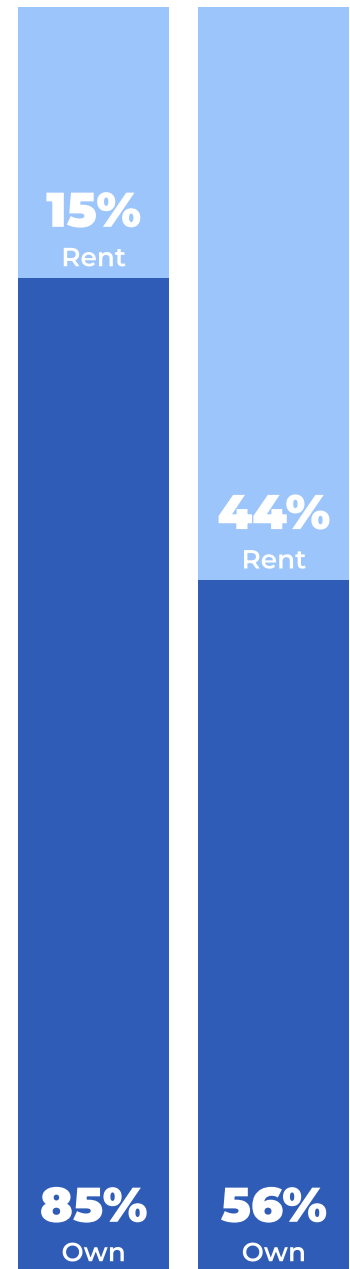


\* Data Source: 2023 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

### HOME OWNERS VS RENTERS

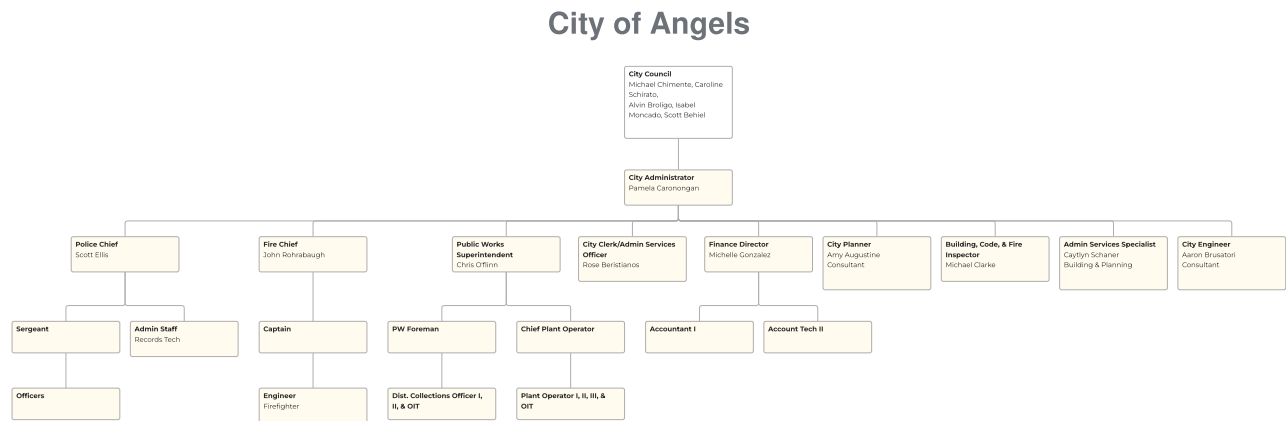
Angels

State Avg.



\* Data Source: 2023 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

# Organizational Chart



# History of the City

In 1848, Henry Pinkney Angell from Rhode Island joined an expedition and eventually set up camp on a tributary of the Stanislaus River, where he opened the first store, exchanging essentials for gold. By 1849, Angels Camp had grown to 300 miners.

As placer gold deposits diminished, the town's economy transitioned to quartz mining, with significant discoveries in 1854. Despite devastating fires in 1855 and 1856, the town rebuilt and continued to thrive, especially with the technological advancements of the 1880s. These advancements, supported by outside investors, led to a mining boom in the 1890s, attracting a diverse immigrant population and tripling the town's population by 1890.

The arrival of the Sierra Railway in 1902 brought hopes for further economic development, though its limited reach stymied extensive growth. The mining industry struggled during World War I and eventually saw a brief revival in the 1930s before shutting down again in 1942 due to wartime restrictions.

In 1925, the Angels Booster Club was founded to promote local interest, leading to the establishment of the Calaveras Jumping Frog Jubilee in 1928, celebrating the town's connection to Mark Twain.

Today, Angels Camp is known for its agricultural prosperity, historical heritage, and the annual Frog Jump event, maintaining the romance and legacy of the Gold Rush era. Prominent in early-day California history, it was said to be frequented by Joaquin Murieta, Black Bart, and other early-day bandits, and was the locale of Mark Twain's famous story, The Jumping Frog of Calaveras County.



**Historic Downtown Angels Camp**



**Downtown Angels Camp**





# Strategic Plan

The City of Angels Strategic Plan for 2022/2023 is a five-year roadmap that outlines goals and objectives to guide the community and municipal staff. The plan is centered around a Vision and Mission:

## **Vision**

Dedicated to preserving our rich history and providing a safe and thriving community that is devoted to families, businesses, and visitors.

## **Mission**

To provide municipal services, infrastructure, and a high quality of life through trusted leadership, accountability, and efficiency for the benefit of our community.

## Key Strategic Goals

1. Historic Preservation: Protect and promote local history.
2. Community Safety: Enhance public safety services and foster community-police partnerships.
3. Economic Development: Support and attract businesses and visitors.
4. Infrastructure Improvement: Maintain and upgrade critical infrastructure sustainably.
5. Quality of Life: Expand recreational and cultural opportunities, improve public spaces.
6. Government Efficiency and Transparency: Streamline processes and enhance transparency.

## Budget Narratives

The budget will align with these goals, ensuring resource allocation supports the city's strategic priorities.

In essence, the plan aims to create a vibrant, safe, and historically preserved community with high living standards and efficient governance.

## City Council Review

## Departmental Use

## Budget Integration

# Budget Timeline

The City of Angels begins its annual budget process in April. The Finance Director initiates the process by preparing revenue and expenditure projections for the upcoming fiscal year. These projections are then entered into the City's budgeting software, and the budget is opened for input from department heads and key personnel. The Finance Director meets individually with each department to review their requests and priorities, followed by a review with the City Administrator to refine the draft budget. Once a working draft is complete, the City Administrator and Finance Director meet individually with City Council Members to provide an overview and gather feedback. The Finance Director then finalizes the budget book and updates department heads with any revisions. The draft budget is formally presented at a special City Council meeting, where department heads discuss their budgets and highlight key needs, strengths, and challenges. At a subsequent regular Council meeting, the finalized budget book is presented for formal acceptance and adoption by the City Council.

## Budget Calendar

Month	Activity
<b>April</b>	<ul style="list-style-type: none"><li>• Finance Director prepares revenue and expenditure projections for the upcoming fiscal year.</li><li>• Budget data is entered into the budgeting software.</li><li>• Budget is opened to department heads and key personnel for input.</li></ul>
<b>April – May</b>	<ul style="list-style-type: none"><li>• Finance Director meets individually with department heads to review requests.</li><li>• Finance Director and City Administrator review departmental budgets.</li></ul>
<b>Late May</b>	<ul style="list-style-type: none"><li>• City Administrator and Finance Director meet individually with City Council Members to provide an overview of the draft budget and gather feedback.</li></ul>
<b>Early June</b>	<ul style="list-style-type: none"><li>• Finance Director finalizes the Budget Book.</li><li>• Department heads receive final updates and summaries.</li></ul>
<b>Mid-June</b>	<ul style="list-style-type: none"><li>• Special City Council meeting is held to present the draft budget.</li><li>• Department heads present their budgets, sharing strengths and challenges.</li></ul>
<b>Late June</b>	<ul style="list-style-type: none"><li>• Final Budget Book is presented at a regular City Council meeting.</li><li>• City Council formally adopts the Fiscal Year 2025–2026 Budget.</li></ul>

# Priorities and Issues

The Fiscal Year 2025–2026 Budget reflects the City of Angels’ continued focus on maintaining essential services, supporting our workforce, and exercising fiscal prudence in the face of economic uncertainty. The City has adopted a conservative approach to budgeting, in recognition of a projected 5% decline in Sales Tax and Transient Occupancy Tax (TOT) revenues. This decline reflects actual performance trends observed in FY 2024–2025 and informs our cautious revenue forecasting for the coming year.

**Key Priorities** in this year’s budget include:

- **Maintaining a Balanced Budget:** Ensuring financial stability while limiting new expenditures to only essential items.
- **Investing in City Staff:** Implementing a 3% Cost-of-Living Adjustment (COLA) for Miscellaneous, Exempt, and Fire bargaining groups, and honoring existing salary increases under the Police MOU.
- **Supporting Critical Services:** Sustaining core operations across all departments despite limited revenue growth.
- **Departmental Training:** Allocating resources for staff development to maintain high service standards and support long-term organizational resilience.

**Key Issues and Considerations** include:

- **Revenue Uncertainty:** Continued monitoring of economic indicators and revenue performance, with a planned mid-year review to adjust projections and allocations if necessary.
- **Limited New Funding Requests:** Budget development followed a “bare bones” approach, with very few new requests approved outside of critical needs and mandated costs.
- **Infrastructure and Capital Limitations:** Due to constrained revenues, many infrastructure and capital needs remain unfunded or deferred.

Overall, this budget aims to preserve service delivery, invest in our workforce, and prepare for a flexible response to changing economic conditions. It reflects the City’s commitment to responsible financial stewardship while balancing the immediate and long-term needs of the community.

# Personnel Changes

The Fiscal Year 2025–2026 Budget includes a few key personnel adjustments across departments. In the Fire Department, we are requesting three part-time firefighter positions to provide as-needed staffing during strike team deployments. These positions are limited to 960 hours annually per employee, with costs expected to be fully reimbursed through strike team revenue or offset by overtime savings, resulting in no net impact to the General Fund.

In Public Works, the Foreman position will be temporarily vacant due to a planned retirement. Recruitment for the position is scheduled to begin in the fall, with the goal of having the role filled by October 2025.

In the Police Department, one officer is scheduled to retire but will continue to serve as the School Resource Officer through December 2025, ensuring continuity through the first half of the school year. The department is preparing for the addition of two new recruits, who are currently in the police academy and are expected to start in the field following graduation—one in November 2025 and the second in January 2026.

These staffing changes reflect the City's focus on maintaining service levels while managing transitions and supporting long-term succession planning.

# General Fund

The General Fund stands as the City of Angels' largest operational fund for the upcoming fiscal year 2024-25. This fund is pivotal in financing the majority of city departments and core services, particularly in areas such as public safety, streets, and roads. Key departments and functions supported by the General Fund include:

- City Council
- City Attorney
- Engineering
- Administration & Finance
- Community Services
- Building/Code/Planning
- Fire
- Police
- Public Works

# Special Revenue Fund

Special revenue funds in the City of Angels consists of restricted funding sources allocated for specific purposes. These funds include various city fees, gas taxes, grants, special districts and designated Transient Occupancy Tax (TOT) funds. The primary role of these funds is to offset expenditures in General Fund departments. Transfers from these funds to the General Fund departments occur only after the actual expenses have been confirmed and the expenditure alignment with the funding source has been approved.

# Debt Service

The City of Angels maintains two debt service funds specifically for addressing the long-term debt associated with its Water and Sewer services. These funds are dedicated to managing and servicing the city's existing debt obligations in these areas.

By continuing to manage the debt through these dedicated funds, the city ensures that it meets its long-term financial commitments efficiently while preserving the flexibility to allocate resources where they are most needed.

## Fiduciary Fund

The City of Angels administers a small but important set of fiduciary funds. These funds are managed on behalf of other entities, ensuring proper allocation and use according to their specific purposes. Key fiduciary funds managed by the city include:

- Local Agency Formation Commission (LAFCO) in Calaveras County: Funds managed for LAFCO, which oversees boundary changes and the formation of new local government agencies within Calaveras County.

- UWPA was added to this category in the 2023-24 Audit. The auditors felt that this classification better fit the activities. These fiduciary funds highlight the city's role in managing financial resources for various local entities, ensuring that these funds are used appropriately and effectively for their intended purposes.

## Enterprise Fund

The City of Angels manages its Water and Sewer functions as distinct enterprises, each with separate accounting to ensure precise financial tracking and management. The most current rate structure for these enterprises is designed to increase rates to cover both Operations and Maintenance, as well as capital funding.

## Capital Expansion & Replacement

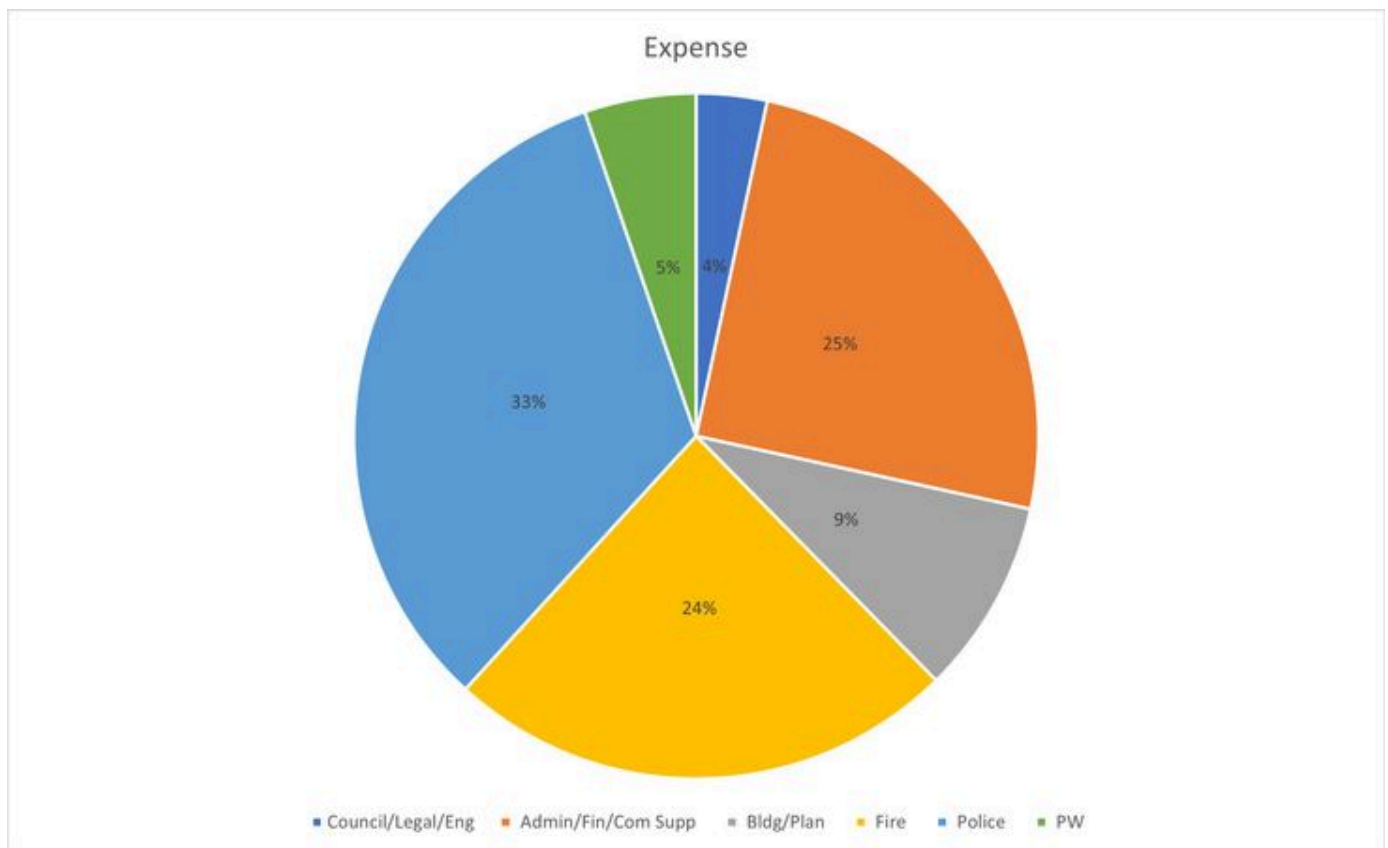
Capital Improvement Plan (CIP)

- This budget prioritizes the Water and Wastewater Capital Improvement Plan (CIP) as outlined and approved in the recent rate

# Departments Summary

## Expenditures by Department

City of Angels							
Budget FY 2025-2026							
General Fund	Council/Legal/Eng	Admin/Fin/Com Supp	Bldg/Plan	Fire	Police	PW	
Revenue	100,000.00	4,757,729.94	354,580.00	892,897.20	209,300.00	462,977.00	
Expense	226,094.73	1,700,135.92	624,467.50	1,635,929.70	2,233,377.08	357,479.21	
GF Contribution	(126,094.73)	3,057,594.02	(269,887.50)	(743,032.50)	(2,024,077.08)	105,497.79	0.00



# Expenditure Summary

## Finance Department Overview

The Finance Department of the City of Angels continues to serve as a cornerstone of the City's operations, providing essential financial and administrative services that support every department. Core responsibilities include Human Resources, Payroll, Accounts Payable, Accounts Receivable, Accounting, and Treasury functions. The department also oversees the City's Non-Departmental budget, which consolidates all discretionary General Fund revenues such as Property Taxes, Sales Tax, Transient Occupancy Tax (TOT), Franchise Fees, and other unrestricted revenues.

## Changes and Improvements in FY 2025–2026

- **Banking Transition:** The City's recent banking transition continues to deliver strong financial results. As of this fiscal year, we are seeing sustained improvements in investment returns—projected to be ten times higher than prior levels. This is largely due to better cash management strategies and investments in longer-duration, yet still liquid, instruments within the City's pooled treasury.
- **Improved Budgeting Tools:** Continued refinement of the City's budgeting software has improved departmental access, transparency, and data accuracy, allowing for better collaboration during budget development and tracking.
- **New Accounting Software:** Enhanced features and reporting. Savings of \$35,000 from past annual cost of software.
- **Revenue Monitoring Enhancements:** In light of economic fluctuations, the department has prioritized conservative forecasting and mid-year analysis, allowing for real-time adjustments and responsible fiscal management.

## Strategic Plan Alignment

The Finance Department's goals and initiatives support numerous objectives within the City's Strategic Plan, including:

- **A1–A8:** Enhancing governance, operational efficiency, financial transparency, and community trust.
- **B1, B4:** Promoting long-term financial stability and optimizing the allocation of limited resources.
- **C1, C3–C7:** Improving internal processes, delivering timely and accurate services, and maintaining a professional, supportive workplace environment.

Admin & Finance				
Revenue			FY 24-25	FY 25-26
Secured/Unsecured Property Tax	Revenue	General Fund	837,819	856,197
Sales Tax	Revenue	General Fund	770,300	731,515
Franchise Fees	Revenue	General Fund	225,000	235,000
Transient Occupancy Tax	Revenue	General Fund	696,235	671,423
Document Transfer Tax	Revenue	General Fund	15,544	16,544
Bradley Burns Tax	Revenue	General Fund	1,328,067	1,261,664
Business License	Revenue	General Fund	44,000	45,000
Motor Vehicle License-in-lieu	Revenue	General Fund	363,500	368,500
Admin -Fees LAFCO	Revenue	General Fund	3,600	3,600
Admin - LLD	Revenue	General Fund	5,000	5,000
Interest Earned	Revenue	General Fund	280,000	258,500





Property Rental	Revenue	General Fund	30,170	30,170
Miscellaneous	Revenue	General Fund	4,865	-
Transfer In	Revenue	General Fund	238,198	86,616
			4,842,298	4,569,730
Expense				
Salaries	Expense	General Fund	458,210	543,342
Overtime	Expense	General Fund	1,000	957
Leave Payout	Expense	General Fund	5,454	5,000
Medicare	Expense	General Fund	6,691	7,718
FICA	Expense	General Fund	28,409	32,999
State Unemployment Insurance	Expense	General Fund	2,100	2,100
Health Insurance	Expense	General Fund	56,921	113,100
PERS	Expense	General Fund	33,009	50,330
Long Term Disability	Expense	General Fund	2,276	4,511
Retiree Benefit	Expense	General Fund	30,455	30,455
Cell Allowance	Expense	General Fund	1,920	1,920
Benefit Administration Fees	Expense	General Fund	2,091	2,091
Life Insurance	Expense	General Fund	288	288
PERSUL	Expense	General Fund	116,750	116,750
Electricity	Expense	General Fund	10,118	11,332
Telephone	Expense	General Fund	1,462	1,535
Canva	Expense	General Fund	150	150
Firewall	Expense	General Fund	840	840
Smartsheet	Expense	General Fund	1,200	-
Adobe	Expense	General Fund	1,400	1,400
Barracuda	Expense	General Fund	1,600	1,600
iWorQ Citizen Engagement	Expense	General Fund	1,760	1,760
M365	Expense	General Fund	2,500	2,500
Computer/Software	Expense	General Fund	9,450	8,250
Internet/Wireless Connection	Expense	General Fund	3,215	3,215
Copier	Expense	General Fund	9,440	9,440
Survey Monkey	Expense	General Fund	900	945
Target Solutions	Expense	General Fund	2,400	2,400
Civic Plus	Expense	General Fund	4,230	4,230
ClearGov	Expense	General Fund	11,440	12,012

Springbrook	Expense	General Fund	23,077	-
Accufund	Expense	General Fund		15,000
Building Maintenance	Expense	General Fund	5,000	5,250
Alarm	Expense	General Fund	2,400	2,400
Equipment	Expense	General Fund	4,500	4,500
Webhosting	Expense	General Fund	2,210	2,210
CWNFPS - AccuFund Implementation	Expense	General Fund	8,000	6,000
Outside Consultant	Expense	General Fund	10,210	2,210
IT Services	Expense	General Fund	73,000	73,000
Coneth	Expense	General Fund	73,000	73,000
GASB 68 & 75	Expense	General Fund	7,500	7,875
Price Paige & Co	Expense	General Fund	74,464	78,187
Audit Services	Expense	General Fund	81,964	86,062
Codification	Expense	General Fund	5,000	5,000
Retirement Benefit Consultants	Expense	General Fund	2,100	2,100
Solid Waste Fee	Expense	General Fund	528	554
Revenue Consultant	Expense	General Fund	1,735	-
Current City Hall	Expense	General Fund	1,890	1,947
Old City Hall	Expense	General Fund	2,400	2,472
Office Supplies	Expense	General Fund	8,500	8,925
Materials & Supplies	Expense	General Fund	2,000	2,100
Facility/Janitorial Services	Expense	General Fund	800	800
Postage	Expense	General Fund	1,500	1,500
Dues & Subscriptions	Expense	General Fund	2,250	2,250
Training & Travel	Expense	General Fund	2,500	2,500
Recruiting	Expense	General Fund	3,750	3,750
Bank Fees	Expense	General Fund	5,000	1,500
Workers Comp	Expense	General Fund	8,248	9,505
Liability Insurance	Expense	General Fund	417,494	438,369
Claims	Expense	General Fund	5,000	-
Miscellaneous	Expense	General Fund	2,000	-
Capital Equipment	Expense	General Fund	65,000	-
Building Improvements	Expense	General Fund	38,198	-
O&M Cost Allocation	Expense	General Fund	(250,000)	(300,000)
			1,498,896	1,512,136

			3,343,402	3,057,594
<b>Community Support</b>			FY 24-25	FY 25-26
ARPA - Frog Bucks	Revenue	General Fund	50,000	50,000
TOT	Revenue	General Fund	151,245	138,000
			201,245	188,000
Frog Bucks Yiftee	Expense	General Fund	50,000	50,000
Museum	Expense	General Fund	60,245	50,000
Community Support	Expense	General Fund	88,000	88,000
Frog Hop of Fame	Expense	General Fund	3,000	-
			201,245	188,000

# City Council, Legal, and Engineering

## City Council Budget Overview

The FY 2025–2026 City Council budget continues to reflect the City's commitment to transparent governance, fiscal prudence, and community engagement. This year's budget sees a slight reduction from the prior year, due primarily to the absence of scheduled elections and legal notice requirements.

### Key Updates:

- Modest increases were made to technology and IT services to maintain accessibility and efficiency in Council operations.
- No election-related costs are budgeted for this year, resulting in an overall cost decrease.
- Continued investment in videography and remote meeting platforms supports the City's goal of accessible public participation.

### Strategic Plan Alignment:

- **A1, A3, A8** – Supports efficient governance, transparency, and employee engagement.
  - **C6, C7** – Recognizes employee contributions and fosters community bonds.
- 

## City Attorney Budget Overview

The City Attorney budget for FY 2025–2026 remains steady, reflecting disciplined cost control while preserving high-quality legal services.

### Cost Management Strategies:

- In-person attorney attendance is limited to key meetings, helping contain costs.
- Legal opinions are cataloged and reused where appropriate, reducing redundancy and saving on consultation fees.

### Cost Allocation:

- Legal service costs are shared across all departments via the City's cost allocation plan. This ensures accurate budgeting, especially for enterprise services like water and wastewater.

### Strategic Plan Alignment:

- **A3, A8, C3, C5, C7** – Encourages transparency, optimizes operations, and enhances legal service efficiency.
- 

## City Engineering Budget Overview

The Engineering Department's FY 2025–2026 budget has been streamlined, focusing more precisely on citywide infrastructure and grant-related technical support. The significant reduction in costs reflects a more accurate alignment between engineering services and capital project timing.

### Key Functions Funded:

- Support for roads & highways, water and wastewater capital projects.
  - Oversight and coordination of disaster-related damage assessments and repairs.
  - Engineering input for city-owned facilities and long-range infrastructure planning.
- 



**Improvements and Realignments:**

- The Engineering budget no longer includes private development fees or planning costs, which are now tracked separately for transparency.
- Staff continue to refine the assignment of costs and deposits to improve financial clarity.

**Strategic Plan Alignment:**

- **A2, A3, A5, A8** – Improves efficiency and planning capacity.
- **B1, B2, C3, C5** – Supports stable, transparent budgeting and operational improvements.

<b>Council</b>		
	FY 24-25	FY 25-26
Medicare	261.00	274.00
FICA	1,116.00	1,172.00
Council Commission Stipends	18,000.00	18,900.00
Computers/Software	4,078.73	4,153.73
Videographer	7,500.00	7,875.00
IT Services	4,000.00	4,200.00
Office Supplies	300.00	315.00
League of CalCities	2,956.00	3,105.00
Employee Appreciation	5,000.00	5,000.00
Legal Notices - City Council	294.00	-
Elections	5,000.00	-
Workers Comp	710.00	750.00
	49,215.73	45,744.73
<b>Legal</b>		
Legal Attorney Services	200,000.00	200,000.00
O&M Cost Allocation	(100,000.00)	(100,000.00)
	100,000.00	100,000.00
<b>Engineering</b>		
Transfer In	100,000.00	100,000.00
	100,000.00	100,000.00
Computers/Software	350.00	350.00
Computer/Software	325.00	-
Engineering Services	70,000.00	80,000.00
	70,675.00	80,350.00



# Building and Planning

The Building and Planning budget for FY 2025–26 continues to support the City of Angels’ essential functions related to development review, building inspections, code compliance, and long-range planning. The department remains focused on maintaining safety, promoting sustainable growth, and supporting strategic development throughout the city.

**Staff and Contracted Services**

- **Full-Time Employees (2):** Provides day-to-day administration and customer service, serving as a key liaison between the public, contractors, and City Hall. City has budgeted for 1 FTE Building, Fire & Code Inspector saving money on consulting charges.
- **Contracted Planning Director:** Oversees city planning activities and coordinates long-range planning efforts in alignment with state mandates and community goals.
- **Engineering Costs for Applicants:** Funds engineering review and support for development projects to ensure proper infrastructure design and integration.

**Funding and Fee Structure**

- **Building Fees:** Continue to be structured to fully recover the costs associated with plan checks, inspections, and permit administration.
- **Planning Fees:** Typically recover only a portion of planning-related expenses. The difference is covered by the General Fund, a common practice among similar-sized jurisdictions.
- **General Fund Contribution:** The City continues to use General Fund support to cover planning efforts, including some costs that were prepaid in FY 2024–25 and carried over as equity (cash reserves).

**Key Projects and Priorities in FY 2025–26**

- **Habitat for Humanity:** Continued support for affordable housing developments that address local housing needs.
- **Utica Hotel Renovation:** Ongoing coordination with developers and historic preservation efforts to restore this downtown landmark.
- **Annexation Planning:** Technical and administrative support for long-range planning and future growth areas, including potential annexations.
- **Foundry Lane:** Continue support and engineering services.

**Summary**

The FY 2025–26 Building and Planning budget reflects the City’s dedication to high-quality development services, responsible planning, and community engagement. With a mix of in-house staff and professional consultants, the department ensures responsiveness and regulatory compliance, while positioning the city for thoughtful, long-term growth.

**Strategic Plan Alignment**

The Building and Planning budget supports several City of Angels strategic goals:

- **A1–A4, A6, A8:** Improve governance, operational efficiency, regulatory compliance, and sustainable planning.
- **B1–B5:** Ensure strong financial management, optimize service delivery, and support public safety and resilience.
- **C2, C3, C7:** Promote community involvement, enhance infrastructure, and recognize contributions to city development.

Building, Code & Planning				
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			FY 24-25	FY 25-26
Sign Permits	Revenue	General Fund	500.00	2,000.00
Home Occupancy Permit	Revenue	General Fund	3,500.00	3,000.00
Building Permit Fees	Revenue	General Fund	150,000.00	250,000.00
Encroachments	Revenue	General Fund	10,000.00	2,000.00
SB 1186 Revenues	Revenue	General Fund	1,000.00	1,000.00
Planning Fees	Revenue	General Fund	15,000.00	5,000.00
Plan Check Fees	Revenue	General Fund	85,000.00	5,000.00
General Plan Fee	Revenue	General Fund	7,164.00	20,000.00
LEAP Grant	Revenue	General Fund	30,000.00	16,580.00
All Hazard Mitigation Grant	Revenue	General Fund	10,000.00	-
Transfer in Engineering	Revenue	General Fund	-	50,000.00
			312,164.00	354,580.00
* Habitat estimate				
Salaries	Expense	General Fund	156,170.00	165,305.20
Overtime	Expense	General Fund	300.00	483.06
Medicare	Expense	General Fund	1,139.00	2,407.37
FICA	Expense	General Fund	6,587.00	10,293.56
State Unemployment Insurance	Expense	General Fund	420.00	840.00
Health Insurance	Expense	General Fund	25,760.00	62,700.00
Dental & Life Insurance	Expense	General Fund	1,122.00	22,114.52
Vision Insurance	Expense	General Fund	226.00	380.47
PERS	Expense	General Fund	9,266.74	720.00
Long Term Disability	Expense	General Fund	411.00	411.00
Cell Allowance	Expense	General Fund	240.00	240.00
Life Insurance	Expense	General Fund	58.00	58.00
PERSUL	Expense	General Fund	18,993.22	18,993.22
Planning Commissioner Stipend	Expense	General Fund	3,000.00	3,000.00
Electricity	Expense	General Fund	1,344.00	1,505.28
Telephone	Expense	General Fund	821.00	862.05
Barracuda	Expense	General Fund	823.00	864.15
M365	Expense	General Fund	1,200.00	1,260.00
ParcelQuest - Gateway	Expense	General Fund	2,399.00	2,518.95



iWorQ	Expense	General Fund	19,597.45	20,577.32
Copier	Expense	General Fund	4,500.00	4,500.00
Vehicle Maintenance	Expense	General Fund	-	10,000.00
Alarm	Expense	General Fund	250.00	250.00
Surveyor	Expense	General Fund	10,000.00	10,500.00
Building Ins/Off	Expense	General Fund	38,095.00	10,000.00
Planning	Expense	General Fund	100,000.00	100,000.00
Code Compliance	Expense	General Fund	40,000.00	-
IT Services	Expense	General Fund	1,000.00	1,000.00
Engineering Services	Expense	General Fund	70,000.00	120,000.00
Solid Waste Fees	Expense	General Fund	139.00	139.00
Water Sewer	Expense	General Fund	1,630.00	1,678.90
Office Supplies	Expense	General Fund	1,500.00	1,575.00
Facility/Janitorial Services	Expense	General Fund	320.00	320.00
Postage	Expense	General Fund	3,950.00	3,950.00
Dues & Subscriptions	Expense	General Fund	500.00	525.00
Training & Travel	Expense	General Fund	1,000.00	5,000.00
LAFCO Contribution	Expense	General Fund	33,473.65	33,357.00
Legal Notices	Expense	General Fund	3,000.00	3,150.00
Workers Comp	Expense	General Fund	1,042.00	2,988.45
Code Enforcement	Expense	General Fund	21,600.00	-
			581,877.06	624,467.50
			(269,713.06)	(269,887.50)

# Fire Department

The City of Angels Fire Department is structured to provide essential emergency response services through a combination of full-time, part-time, and contracted personnel. The department responds to a diverse range of incidents, ensuring the safety and well-being of the community while continually striving to improve service delivery within budget constraints.

## Incident Distribution

The department's activity is categorized into four primary response types:

- **Emergency Medical Service (EMS) Incidents (45%):** The largest category of calls, involving urgent medical assistance and coordination with ambulance services.
- **Public Service Assistance (15%):** Non-fire emergencies including:
  - Helicopter landings
  - Lift assists
  - Carbon monoxide or dioxide alerts
  - Smoke detector activations
- **Dispatched and Canceled Calls (16%):** Calls where the department is dispatched but later canceled, often due to another agency taking over the response.
- **Fire-related Incidents (24%):** Including structure fires, vegetation fires, and smoke investigations.

## Personnel and Operational Cost Management

The Fire Chief, in coordination with the City Administrator, continues to evaluate staffing models and scheduling strategies to optimize emergency response coverage and service quality within the existing budget framework.

**Measure A – Local Fire Protection Sales Tax** - The City was able to implement a three-man engine on all shifts and a full-time fire chief.

**Measure A**, adopted by the voters, authorized a **1% increase to the County sales tax**, effective **October 2024**, raising the rate in the City of Angels to **8.75%**. This rate now matches the nearby City of Sonora and helps reduce sales tax revenue leakage.

The City is committed to reporting on Measure A funds annually, ensuring transparency and proper use of restricted funds.

## Operational Goals and Challenges

- **Enhanced Citywide Coverage:** Maintain reliable fire and EMS response throughout all areas of the City.
- **Interdepartmental Support:** Continue supporting Public Works and other departments with event logistics, emergency planning, and safety training.
- **Maximized Use of Fire Tax Revenues:** Ensure Measure A funds are strategically invested in staff readiness and long-term department sustainability.
- **Addition of Part Time Firefighters:** The City is proposing the addition of three part-time firefighter positions. These positions will be non-benefited and limited to a maximum of 960 hours per year. The goal is to provide coverage during Cal Fire strike team deployments. This proposal is cost-neutral, as salaries for the part-time firefighters would be funded through either strike team reimbursements or savings in overtime costs.

## Strategic Plan Alignment

The Fire Department budget supports several key goals from the City's Strategic Plan:

- **AI:** Enhance governance and operational efficiency



- **A3:** Promote transparency and community engagement
- **A8:** Foster a positive and supportive work environment
- **C5:** Improve community safety and emergency preparedness
- **C7:** Recognize and appreciate employee contributions and community efforts

Fire				
			FY 24-25	FY 25-26
Measure A	Revenue	General Fund	387,150.00	500,000.00
Measure A Rollover	Revenue	General Fund	-	45,000.00
Fire Special Services	Revenue	General Fund	1,500.00	-
Reimbursement	Revenue	General Fund	3,000.00	2,850.00
Cal Fire -Lbr Reimb	Revenue	General Fund	10,500.00	-
Prop 172	Revenue	General Fund	25,000.00	25,000.00
Prop 172 Carry Over	Revenue	General Fund	30,000.00	-
TOT	Revenue	General Fund	150,576.00	140,047.20
TOT Fund Carry Over	Revenue	General Fund	35,000.00	80,000.00
Strike Team Fund 223	Revenue	General Fund	70,107.13	100,000.00
			712,833.13	892,897.20
TOT				
Salaries	Expense	General Fund	673,728.00	866,557.02
Overtime	Expense	General Fund	94,123.49	73,485.60
Holiday Pay	Expense	General Fund	15,913.00	24,000.00
Leave Payout	Expense	General Fund	6,000.00	3,780.00
Medicare	Expense	General Fund	10,407.00	10,900.33
FICA	Expense	General Fund	46,470.00	46,608.32
State Unemployment Insurance	Expense	General Fund	2,100.00	4,200.00
Health Insurance	Expense	General Fund	56,559.00	139,200.00
PERS	Expense	General Fund	88,002.00	83,077.39
Long Term Disability	Expense	General Fund	2,633.41	5,589.64
Uniform Allowance	Expense	General Fund	8,750.00	9,000.00
Cell Allowance	Expense	General Fund	1,500.00	2,400.00
PERSUL	Expense	General Fund	14,938.00	14,938.00
Electricity	Expense	General Fund	4,767.00	5,339.04
Propane	Expense	General Fund	2,000.00	2,100.00

Telephone	Expense	General Fund	2,800.00	2,940.00
Fuel	Expense	General Fund	15,000.00	15,750.00
Barracuda	Expense	General Fund	1,779.15	1,779.15
M365	Expense	General Fund	2,783.95	2,783.95
MIsc Software	Expense	General Fund	3,057.90	-
Coneth - Computers	Expense	General Fund	12,000.00	12,000.00
Internet/Wireless Connection	Expense	General Fund	2,600.00	2,600.00
Copier	Expense	General Fund	3,700.00	3,700.00
Computer Main/Software Lease	Expense	General Fund	1,040.00	1,040.00
Equipment Maintenance & Repair	Expense	General Fund	7,100.00	7,810.00
Vehicle Maintenance & Repair	Expense	General Fund	17,000.00	17,850.00
Radio Maintenance	Expense	General Fund	1,500.00	1,500.00
Building Maintenance	Expense	General Fund	7,500.00	7,875.00
Grounds Maintenance	Expense	General Fund	500.00	500.00
SCBA Maintenance	Expense	General Fund	4,500.00	4,500.00
Equipment	Expense	General Fund	55,000.00	25,000.00
Outside Consultant	Expense	General Fund	2,565.50	-
IT Services	Expense	General Fund	2,154.36	2,154.36
Solid Waste Fees	Expense	General Fund	165.00	173.25
Utilities	Expense	General Fund	1,600.00	1,680.00
Office Supplies	Expense	General Fund	1,500.00	1,575.00
Materials & Supplies	Expense	General Fund	3,350.00	3,350.00
Promotional Materials	Expense	General Fund	2,500.00	2,500.00
Code Books	Expense	General Fund	750.00	750.00
Medical Supplies	Expense	General Fund	10,000.00	10,000.00
Facility/Janitorial Services	Expense	General Fund	1,500.00	1,500.00
Postage	Expense	General Fund	100.00	100.00
Dues & Subscriptions	Expense	General Fund	100.00	100.00
Training & Travel	Expense	General Fund	5,000.00	20,000.00
Physicals	Expense	General Fund	4,500.00	4,500.00
Fire Uniforms	Expense	General Fund	4,500.00	15,000.00
Recruiting	Expense	General Fund	500.00	500.00
Fire Meals	Expense	General Fund	500.00	500.00
Workers Comp	Expense	General Fund	100,695.00	107,743.65
Capital Outlay - Equipment *	Expense	General Fund	92,701.01	65,000.00



Abatement Costs	Expense	General Fund	1,500.00	-
			1,401,932.77	1,635,929.70
* TOT Carryover			(689,099.64)	(743,032.50)

# Police Department

The City of Angels Police Department continues to face challenges related to staffing and employee retention. In response, a range of strategies has been implemented to improve recruitment, support staff wellness, and strengthen the department's operational and financial sustainability.

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## Staffing and Recruitment

Ongoing staffing shortages and high turnover have prompted the City Council, City Administrator, Police Chief, and department staff to actively pursue solutions that strengthen recruitment and improve employee retention. Compensation levels were revised in 2022 following a comprehensive multi-year salary review. We are proud to announce that two recruits have been hired and will begin during this fiscal year.

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## Operational Focus

With a goal of building a more proactive and community-oriented department, the Police Department plans to expand public outreach efforts and streamline internal processes as staffing levels stabilize. Increased engagement in community planning—including input on new development and park projects—will support the department's commitment to effective and responsive service delivery.

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## Officer Wellness

Recognizing the high-stress nature of law enforcement, the department has prioritized officer mental health and wellness:

- **Cordico Wellness Program:** This program offers confidential, on-demand mental health resources tailored to law enforcement professionals. It supplements the City's existing Employee Assistance Program (EAP).
- 

## Revenue Considerations

The Police Department also contributes to the City's revenue through enforcement activities:

- **Parking Enforcement:** Serving as the County's designated parking enforcement agency, the department generates revenue through citation issuance.
  - **Strategic Parking Management:** New initiatives are being developed to better manage high-traffic areas such as downtown and school zones. These efforts aim to improve public safety, traffic flow, and generate additional revenue to support department operations.
- 

## Summary

The City of Angels Police Department is committed to addressing staffing challenges through improved compensation, retention strategies, and employee wellness programs. By focusing on operational efficiency, public engagement, and enhanced revenue management, the department is positioning itself for long-term stability and improved community service.

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## Strategic Plan Alignment

The Police Department budget supports the following strategic priorities:

- **A1:** Enhance governance and operational efficiency
  - **A3:** Promote transparency and community engagement
  - **A7:** Improve infrastructure and service delivery
-

- **A8:** Foster a positive and supportive work environment
- **B1:** Ensure public safety and security
- **B4:** Develop sustainable financial policies and practices
- **B5:** Promote community and economic development
- **C6:** Support physical and mental health initiatives for staff
- **C7:** Recognize and appreciate employee contributions and community efforts

Police				
<b>Revenue</b>			FY 24-25	FY 25-26
Traffic Fines	Revenue	General Fund	150.00	150.00
Criminal Fines	Revenue	General Fund	150.00	150.00
Parking Enforcement	Revenue	General Fund	7,000.00	7,000.00
POST Training Reimbursement	Revenue	General Fund	3,000.00	3,000.00
Police Special Services	Revenue	General Fund	5,000.00	5,000.00
PD Vest Reimbursement	Revenue	General Fund	1,500.00	1,500.00
CCW/DOJ Fees	Revenue	General Fund	1,500.00	1,500.00
Grant Income	Revenue	General Fund	46,000.00	-
MOA PD Reimbursement City	Revenue	General Fund	55,000.00	55,000.00
AB 109 - OT Probation Searches	Revenue	General Fund	1,500.00	1,500.00
Wings of Freedom	Revenue	General Fund	10,166.00	-
Prop 172	Revenue	General Fund	25,000.00	25,000.00
SLESF	Revenue	General Fund	109,500.00	109,500.00
			265,466.00	209,300.00
<b>Expense</b>				
Salaries	Expense	General Fund	903,713.98	949,359.25
Overtime	Expense	General Fund	75,000.00	88,679.81
Holiday Pay	Expense	General Fund	27,296.00	18,000.00
K-9 Program	Expense	General Fund	5,324.60	4,521.08
Leave Payout	Expense	General Fund	6,250.00	6,250.00
Medicare	Expense	General Fund	14,551.28	13,382.00
FICA	Expense	General Fund	62,219.28	57,219.59
Prior PT PERS	Expense	General Fund	4,200.00	-
Health Insurance	Expense	General Fund	82,453.00	11,196.72
Dental & Life Insurance	Expense	General Fund	6,527.00	10,502.31

Vision Insurance	Expense	General Fund	1,036.00	1,370.29
PERS	Expense	General Fund	168,777.00	184,002.47
Long Term Disability	Expense	General Fund	6,976.00	5,872.18
Uniform Allowance	Expense	General Fund	9,750.00	12,110.96
Cell Allowance	Expense	General Fund	2,400.00	2,160.00
SUI	Expense	General Fund	3,500.00	4,200.00
PERSUL	Expense	General Fund	283,773.00	283,773.00
Electricity	Expense	General Fund	7,032.00	7,875.84
Propane	Expense	General Fund	500.00	525.00
Long Distance	Expense	General Fund	1,200.00	-
Fax Line	Expense	General Fund	1,416.00	1,416.00
Main Line	Expense	General Fund	2,760.00	2,760.00
Wireless Service - Verizon	Expense	General Fund	5,780.00	5,780.00
Fuel	Expense	General Fund	35,000.00	36,750.00
Adobe - Annual	Expense	General Fund	238.00	238.00
Crimestar USA	Expense	General Fund	700.00	700.00
RIMS	Expense	General Fund	2,050.00	-
RIMS CAD	Expense	General Fund	3,530.00	-
M365	Expense	General Fund	5,075.00	5,075.00
RIMS Licensing	Expense	General Fund	8,113.00	8,113.00
Axon Fleet 3 - Annual	Expense	General Fund	13,220.00	13,220.00
Axon Body - Annual	Expense	General Fund	26,303.29	26,303.29
Flock Group Inc.	Expense	General Fund	43,600.00	-
Misc Software	Expense	General Fund	63,080.03	63,080.03
Internet/Wireless Connection	Expense	General Fund	3,500.00	3,500.00
Copier	Expense	General Fund	4,500.00	4,500.00
RMS License	Expense	General Fund	1,400.00	-
Equipment Maintenance & Repair	Expense	General Fund	1,000.00	1,050.00
Vehicle Maintenance & Repair	Expense	General Fund	20,000.00	20,000.00
Building Maintenance	Expense	General Fund	2,000.00	2,100.00
Safety Equipment	Expense	General Fund	500.00	-
Alarm	Expense	General Fund	2,250.00	2,250.00
Outside Consultant	Expense	General Fund	3,803.00	3,803.00
IT Services	Expense	General Fund	12,000.00	12,000.00
County Dispatch Services	Expense	General Fund	203,700.00	209,811.00





Solid Waste Fees	Expense	General Fund	278.00	291.90
Utilities	Expense	General Fund	2,000.00	2,060.00
CCW Fees	Expense	General Fund	1,500.00	1,500.00
Range Supplies	Expense	General Fund	5,000.00	5,250.00
Office Supplies	Expense	General Fund	3,500.00	3,675.00
Materials & Supplies	Expense	General Fund	8,000.00	8,400.00
Facility/Janitorial Services	Expense	General Fund	1,440.00	1,440.00
Postage	Expense	General Fund	25.00	25.00
Wellness	Expense	General Fund	1,000.00	-
CAPE - Property/Evidence	Expense	General Fund	50.00	50.00
IAPE - Property/Evidence Membership	Expense	General Fund	65.00	65.00
CLEARs Membership	Expense	General Fund	75.00	75.00
CLETS User Group	Expense	General Fund	125.00	125.00
Critical Reach	Expense	General Fund	145.00	145.00
APB Net - Annual	Expense	General Fund	160.00	-
PO Box Rent	Expense	General Fund	170.00	170.00
Foxit	Expense	General Fund	200.00	-
CANVA	Expense	General Fund	200.00	200.00
Stamps	Expense	General Fund	240.00	244.80
Cal Chiefs	Expense	General Fund	250.00	250.00
MIsc.	Expense	General Fund	250.00	250.00
Cordico Wellness - Annual	Expense	General Fund	3,150.00	3,150.00
Dues & Subscriptions	Expense	General Fund	4,720.00	4,724.80
Training & Travel	Expense	General Fund	8,000.00	13,000.00
Recruiting	Expense	General Fund	7,500.00	7,500.00
Investigations	Expense	General Fund	3,000.00	-
POST Training	Expense	General Fund	5,000.00	-
PD Vests	Expense	General Fund	3,500.00	3,500.00
K-9 Program	Expense	General Fund	5,500.00	5,500.00
Workers Comp	Expense	General Fund	87,171.00	78,885.76
Generator Switch	Expense	General Fund	9,000.00	9,450.00
Riffles (4)	Expense	General Fund	10,000.00	-
Wings of Freedom	Expense	General Fund	31,087.00	-
Capital Outlay - Equipment	Expense	General Fund	50,087.00	-

Axon Enterprise Inc Fleet 3	Expense	General Fund	12,638.00	-
Coneth RMS Server	Expense	General Fund	23,784.00	-
Axon Enterprise Inc Body Cam	Expense	General Fund	27,743.00	-
RIMS Upgrade	Expense	General Fund	51,619.00	-
Computer/Software	Expense	General Fund	115,784.00	-
			2,621,953.46	2,233,377.08
			(2,356,487.46)	(2,024,077.08)

# Public Works

The Public Works Department is responsible for the maintenance and upkeep of City infrastructure, including parks, roadside vegetation, local roads, non-LLD streetlights, sidewalks, and City-owned facilities. The FY 2025-26 budget focuses on improving operational efficiency, prioritizing road repair and maintenance, and implementing cost-effective and safety-focused initiatives.

## Road Repairs and Maintenance

The City's road maintenance strategy emphasizes both preventive care and strategic improvements to extend the lifespan of critical infrastructure and enhance overall road safety.

## Pavement Management

- In alignment with the 2024 Pavement Management Study, the department will prioritize crack sealing for roads currently rated in "Good" condition. This preventive maintenance approach helps avoid more costly repairs in the future and ensures the longevity of the City's road network. We will begin with the funds we have to begin working on maintaining our streets based on the City Engineers recommendations from the Pavement Management plan.

## Funding and Equipment

- RMRA Funding:** For Fiscal Year 2025-26, the City proposes to use RMRA funds for a Pavement Repair Project that targets potholes, deep patches, cold patch area remediation and restriping. This effort will preserve the integrity of our streets, prevent further deterioration, and improve drivability in various locations identified through field assessments.

**Proposed Project Budget:**

Component	Budget
Prepare Bid Documents	\$15,000
Contractor Services (Approx. 60,000 SF)	\$300,000
Construction Materials Testing	\$5,000
Construction Observation	\$20,000
Construction Contingency	\$15,000
<b>Total Project Budget</b>	<b>\$355,000</b>

- Gas Tax Revenues:** These funds will be allocated toward microsurfacing and striping contracts. Microsurfacing protects and seals pavement, while restriping improves visibility and road safety.
- CRSSA Funding:** The Coronavirus Response and Relief Supplemental Appropriations Act (CRSSA) will provide \$100,000 in additional funding. These funds may be used to hire part-time staff to assist with road management and project oversight.

## Safety and Training

- A key focus this fiscal year is liability reduction through targeted staff training and vehicle safety improvements. In-house training programs will be developed to ensure that staff are properly equipped and prepared for daily operations, enhancing workplace safety and reducing risk exposure.

## Summary

The Public Works Department's FY 2025-26 budget supports critical infrastructure maintenance, energy efficiency, and



staff safety initiatives. Through strategic use of funding sources and proactive maintenance, the department aims to deliver high-quality services while maximizing available resources and reducing long-term costs.

### Strategic Plan Alignment

The Public Works Department budget supports the following strategic goals:

- **A1:** Enhance governance and operational efficiency
- **A2:** Foster a sustainable environment and efficient resource use
- **A3:** Promote transparency and community engagement
- **A7:** Improve infrastructure and service delivery
- **A8:** Foster a positive and supportive work environment
- **C1:** Ensure community safety and security
- **C4:** Develop sustainable financial policies and practices
- **C7:** Recognize and appreciate employee contributions and community efforts

Public Works				
			FY 24-25	FY 25-26
Highway 49 Street Cleaning	Revenue	General Fund	4,200.00	4,200.00
Banner/Event Fees	Revenue	General Fund	1,200.00	1,200.00
Property Rental	Revenue	General Fund	9,530.00	9,530.00
Park Shelter Rental	Revenue	General Fund	5,000.00	5,000.00
Museum Bathroom & Bldg Maint	Revenue	General Fund	7,000.00	7,000.00
LTF - Fund 200	Revenue	General Fund	50,000.00	50,000.00
Gas Tax - Annual Collections	Revenue	General Fund	85,941.00	86,000.00
TOT	Revenue	General Fund	150,576.00	140,047.00
RMRA - Grant	Revenue	General Fund	214,440.00	160,000.00
			527,887.00	462,977.00
Salaries	Expense	General Fund	155,801.11	97,142.18
Overtime	Expense	General Fund	3,500.00	2,605.12
Call Out Pay	Expense	General Fund	520.00	520.00
On Call Pay	Expense	General Fund	21,295.00	10,400.00
Leave Payout	Expense	General Fund	1,000.00	1,000.00
Medicare	Expense	General Fund	2,476.00	1,357.12

FICA	Expense	General Fund	10,958.00	5,802.84
Health Insurance	Expense	General Fund	33,422.00	4,710.00
PERS	Expense	General Fund	16,530.00	7,979.33
Long Term Disability	Expense	General Fund	925.00	678.15
Uniform Allowance	Expense	General Fund	365.00	365.00
Cell Allowance	Expense	General Fund	750.00	357.60
Unemployment benefits	Expense	General Fund	614.00	575.40
Life Insurance	Expense	General Fund	185.00	-
PERSUL	Expense	General Fund	37,986.44	37,986.44
Electricity	Expense	General Fund	19,825.00	22,204.00
Propane	Expense	General Fund	750.00	787.50
Telephone	Expense	General Fund	4,000.00	4,000.00
Fuel	Expense	General Fund	5,000.00	5,250.00
Street Lights	Expense	General Fund	27,500.00	30,800.00
Nexus Tech - Barracuda	Expense	General Fund	1,000.00	1,000.00
iWorQ - Citizen Engagement	Expense	General Fund	1,500.00	1,500.00
Nexus Tech - Microsoft 365	Expense	General Fund	2,500.00	2,500.00
iWorQ - Public Works Package	Expense	General Fund	6,298.58	6,298.58
Computer/Software	Expense	General Fund	11,298.58	11,298.58
Equipment Maintenance & Repair	Expense	General Fund	10,000.00	10,500.00
Vehicle Maintenance & Repair	Expense	General Fund	3,000.00	3,150.00
Building Maintenance	Expense	General Fund	2,000.00	2,100.00
Grounds Maintenance	Expense	General Fund	2,000.00	2,100.00
Tools	Expense	General Fund	2,500.00	2,625.00
Equipment Rental	Expense	General Fund	1,100.00	1,100.00
Safety Equipment	Expense	General Fund	7,500.00	7,500.00
Alarm	Expense	General Fund	1,350.00	1,350.00
Street Signs	Expense	General Fund	300.00	300.00
Equipment	Expense	General Fund	5,000.00	5,250.00
Operated Equipment Rental	Expense	General Fund	15,000.00	15,000.00
IT Services	Expense	General Fund	4,500.00	4,500.00

Solid Waste Fees	Expense	General Fund	593.00	622.65
Utilities	Expense	General Fund	22,000.00	22,660.00
Office Supplies	Expense	General Fund	500.00	525.00
Materials & Supplies	Expense	General Fund	11,000.00	11,550.00
Pavement Repairs	Expense	General Fund	70,000.00	-
Tree Maintenance	Expense	General Fund	2,000.00	2,000.00
Dues & Subscriptions	Expense	General Fund	700.00	700.00
Training & Travel	Expense	General Fund	1,000.00	1,000.00
Insurance Claim	Expense	General Fund	900.00	-
Uniform Service	Expense	General Fund	2,200.00	2,200.00
Recruiting	Expense	General Fund	200.00	200.00
Workers Comp	Expense	General Fund	8,467.00	3,128.72
Capital Outlay- Equipment	Expense	General Fund	6,000.00	-
Postage	Expense	General Fund	300.00	300.00
			546,109.71	357,479.21
			(18,222.71)	105,497.79

# Enterprise - Water & Wastewater

## **City of Angels Wastewater System Capital Improvements Program Fiscal Year 2025-26 | Program Years 2024–2028**

The City of Angels Wastewater Department continues to implement a comprehensive five-year Capital Improvements Program (CIP) to address aging infrastructure, meet regulatory requirements, and improve system resilience. The FY 2025-26 budget reflects the department's commitment to maintaining reliable service, advancing capital projects, and ensuring long-term financial sustainability.

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Key Focus Areas for FY 2025-26

### **Capital Project Completion and Storm Response**

This year's primary focus includes completing major capital projects already underway and addressing system vulnerabilities identified during recent storm events. These improvements are critical to ensuring reliable service delivery and regulatory compliance.

### **Rate Study**

A new wastewater rate study was passed at a Public Hearing on February 4, 2025. New rates were approved at the City Council meeting on June 3, 2025 and will take effect on June 21, 2025.

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Employee Safety and Wellness

### **Workforce Health and Safety Focus**

The department is placing a renewed emphasis on employee safety and wellness to reduce workplace injuries and associated workers' compensation claims. Both field staff and management will participate in targeted training programs and educational sessions to promote a safe and healthy work environment.

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Funding Strategy

To support the CIP, the City will employ a diversified funding strategy that includes:

- Reserve fund allocations
- State and federal grants
- Developer impact fees
- Long-term debt (as needed)

This blended approach ensures adequate funding while balancing affordability and sustainability.

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Summary

The FY 2025-26 Wastewater budget positions the City of Angels to make significant progress on its 2024–2028 Capital Improvements Program. Through strategic planning, infrastructure reinvestment, and staff development, the City is proactively maintaining critical wastewater services while laying the groundwork for a resilient and financially secure future.

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Strategic Plan Alignment

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The Wastewater Department budget supports the following City strategic goals:

- **A3:** Promote transparency and community engagement
- **A6:** Enhance environmental sustainability and resilience
- **A7:** Improve infrastructure and service delivery
- **A8:** Foster a positive and supportive work environment
- **B5:** Ensure effective management of financial resources
- **C1:** Ensure community safety and security
- **C4:** Develop sustainable financial policies and practices
- **C7:** Recognize and appreciate employee contributions and community efforts

Description	Account Type	Fund	FY 24-25	FY 25-26
Interest Earned	Revenue	Sewer O&M	400,000.00	380,000.00
Property Rental	Revenue	Sewer O&M	7,500.00	7,500.00
Sewer Service Fee - O&M	Revenue	Sewer O&M	3,500,000.00	3,570,000.00
Utility Late Fees	Revenue	Sewer O&M	20,200.00	20,200.00
CAP Sewer Credit	Revenue	Sewer O&M	(20,200.00)	(20,200.00)
Interest Earned	Revenue	Water O&M	225,000.00	225,000.00
Water Service Fee - O&M	Revenue	Water O&M	2,123,883.00	2,187,599.49
Utility Processing Fee	Revenue	Water O&M	5,000.00	5,000.00
Utility Late Fees	Revenue	Water O&M	19,800.00	19,800.00
Water Meter Charge	Revenue	Water O&M	700.00	700.00
CAP Water Credit	Revenue	Water O&M	(19,800.00)	(19,800.00)
Utility Processing Fee	Revenue	Water O&M	4,500.00	4,500.00
Door Hanger/Restoration Fees	Revenue	Water O&M	4,000.00	4,000.00
Restoration Fees	Revenue	Water O&M	500.00	500.00
Shut-Off Fee	Revenue	Water O&M	1,000.00	1,000.00
Cal EMA Reimbursemet	Revenue	Water O&M	48,104.00	45,698.80
Interest Earned	Revenue	UWPA	5,000.00	5,000.00
UWPA Meter Fee	Revenue	UWPA	405,000.00	410,000.00
			6,730,187.00	6,846,498.29
Description	Account Type	Fund	FY 24-25	FY 25-26
Salaries	Expense	Sewer O&M	339,124.00	373,036.40
Overtime	Expense	Sewer O&M	14,000.00	14,700.00
Call Out Pay	Expense	Sewer O&M	2,053.00	2,155.65
On-Call Pay	Expense	Sewer O&M	7,841.00	8,233.05



Leave Payout	Expense	Sewer O&M	6,500.00	6,825.00
Medicare	Expense	Sewer O&M	5,334.00	5,600.70
FICA	Expense	Sewer O&M	22,667.00	23,347.01
Health Insurance	Expense	Sewer O&M	62,266.00	64,133.98
Dental & Life Insurance	Expense	Sewer O&M	3,532.00	3,708.60
Vision Insurance	Expense	Sewer O&M	600.00	630.00
PERS	Expense	Sewer O&M	35,404.00	36,466.12
Long Term Disability	Expense	Sewer O&M	2,367.00	2,485.35
Uniform	Expense	Sewer O&M	500.00	525.00
Cell Allowance	Expense	Sewer O&M	2,860.00	3,003.00
Unemployment Benefits	Expense	Sewer O&M	2,170.00	2,278.50
Life Insurance	Expense	Sewer O&M	300.00	315.00
PERSUL	Expense	Sewer O&M	126,621.48	132,952.55
Electricity	Expense	Sewer O&M	192,917.00	202,562.85
Telephone	Expense	Sewer O&M	12,000.00	12,600.00
Fuel	Expense	Sewer O&M	5,500.00	5,775.00
Computer/Software	Expense	Sewer O&M	23,068.75	24,222.19
Computer Main/Software Lease	Expense	Sewer O&M	500.00	525.00
Equipment Maintenance & Repair	Expense	Sewer O&M	145,000.00	152,250.00
Vehicle Maintenance & Repair	Expense	Sewer O&M	17,000.00	17,850.00
Building Maintenance	Expense	Sewer O&M	4,000.00	4,200.00
Tools	Expense	Sewer O&M	2,000.00	2,100.00
Equipment Rental	Expense	Sewer O&M	1,000.00	1,050.00
Safety Equipment	Expense	Sewer O&M	5,000.00	5,250.00
Alarm	Expense	Sewer O&M	5,500.00	5,775.00
Fire Break	Expense	Sewer O&M	3,500.00	3,675.00
Equipment	Expense	Sewer O&M	3,350.00	3,517.50
Computer/Software	Expense	Sewer O&M	2,500.00	-
Outside Consultant	Expense	Sewer O&M	35,400.00	37,170.00
IT Services	Expense	Sewer O&M	4,705.00	4,940.25
Engineering Services	Expense	Sewer O&M	106,200.00	111,510.00
Stream Gauge	Expense	Sewer O&M	6,000.00	6,300.00
Load Test Generator	Expense	Sewer O&M	3,500.00	3,675.00
Equipment R&M - Instruments	Expense	Sewer O&M	3,000.00	3,150.00
Office Supplies	Expense	Sewer O&M	3,000.00	3,150.00

Materials & Supplies	Expense	Sewer O&M	7,500.00	7,875.00
Laboratory Supplies	Expense	Sewer O&M	4,000.00	4,200.00
Chemicals	Expense	Sewer O&M	100,000.00	110,000.00
Wastewater Testing	Expense	Sewer O&M	30,000.00	31,500.00
Dues & Subscriptions	Expense	Sewer O&M	4,325.00	4,541.25
Training & Travel	Expense	Sewer O&M	5,000.00	5,250.00
Uniform Service	Expense	Sewer O&M	1,500.00	1,575.00
Recruiting	Expense	Sewer O&M	500.00	525.00
Fees	Expense	Sewer O&M	115,000.00	120,750.00
Sludge Handling	Expense	Sewer O&M	10,204.00	10,714.20
Workers Comp	Expense	Sewer O&M	23,199.00	24,358.95
Bad Debt Expense	Expense	Sewer O&M	12,000.00	12,600.00
Capital Outlay - Equipment	Expense	Sewer O&M	120,000.00	126,000.00
UV System Maintenance	Expense	Sewer O&M	35,000.00	36,750.00
Monitoring Well	Expense	Sewer O&M	16,000.00	16,800.00
Cost Allocation O&M	Expense	Sewer O&M	150,000.00	150,000.00
Sewer Debt	Expense	Sewer O&M	345,706.00	345,706.00
Sewer Capital Replacement	Expense	Sewer O&M	2,025,000.00	2,025,000.00
Salaries	Expense	Water O&M	290,669.00	313,922.52
Overtime	Expense	Water O&M	14,000.00	14,700.00
Call Out Pay	Expense	Water O&M	4,984.00	5,233.20
On-Call Pay	Expense	Water O&M	9,340.00	9,807.00
Leave Payout	Expense	Water O&M	5,000.00	5,250.00
Medicare	Expense	Water O&M	3,868.00	4,061.40
FICA	Expense	Water O&M	18,813.00	19,753.65
Health Insurance	Expense	Water O&M	68,619.00	72,049.95
Dental & Life Insurance	Expense	Water O&M	2,538.00	2,664.90
Vision Insurance	Expense	Water O&M	607.00	637.35
PERS	Expense	Water O&M	31,698.00	33,282.90
Long Term Disability	Expense	Water O&M	1,883.00	1,977.15
Uniform Allowance	Expense	Water O&M	300.00	315.00
Cell Allowance	Expense	Water O&M	2,871.00	3,014.55
Unemployment Benefits	Expense	Water O&M	2,190.00	2,299.50
Life Insurance	Expense	Water O&M	300.00	315.00
PERSUL	Expense	Water O&M	63,310.75	66,476.29

Electricity	Expense	Water O&M	28,815.00	30,255.75
Telephone	Expense	Water O&M	2,800.00	2,940.00
Fuel	Expense	Water O&M	4,300.00	4,515.00
Computer/Software	Expense	Water O&M	17,889.75	17,889.75
Computer Maint/Software Lease	Expense	Water O&M	500.00	525.00
Equipment Maintenance & Repair	Expense	Water O&M	54,000.00	56,700.00
Vehicle Maintenance & Repair	Expense	Water O&M	7,500.00	7,875.00
Building Maintenance	Expense	Water O&M	2,000.00	2,100.00
Tools	Expense	Water O&M	1,000.00	1,050.00
Safety Equipment	Expense	Water O&M	5,000.00	5,250.00
Alarm	Expense	Water O&M	2,500.00	2,625.00
Outside Consultant	Expense	Water O&M	14,000.00	14,700.00
IT Services	Expense	Water O&M	5,000.00	5,250.00
Engineering Services	Expense	Water O&M	91,200.00	95,760.00
Legal Services	Expense	Water O&M	50,000.00	52,500.00
Load Test Generator	Expense	Water O&M	2,000.00	2,100.00
Cathodic Protection	Expense	Water O&M	1,000.00	1,050.00
Office Supplies	Expense	Water O&M	1,000.00	1,050.00
Materials & Supplies	Expense	Water O&M	15,000.00	15,750.00
Chlorine	Expense	Water O&M	5,000.00	5,250.00
Laboratory Supplies	Expense	Water O&M	4,000.00	4,200.00
Chemicals	Expense	Water O&M	45,000.00	49,500.00
Water Testing	Expense	Water O&M	20,000.00	21,000.00
Replacement Meters	Expense	Water O&M	6,500.00	6,825.00
Dues & Subscriptions	Expense	Water O&M	4,780.00	5,019.00
Training & Travel	Expense	Water O&M	6,000.00	6,300.00
Uniform Service	Expense	Water O&M	1,500.00	1,575.00
DPH Compliance	Expense	Water O&M	2,000.00	2,100.00
Recruiting	Expense	Water O&M	1,000.00	1,050.00
State Fees	Expense	Water O&M	71,500.00	71,500.00
Workers Comp	Expense	Water O&M	30,873.00	32,416.65
Bad Debt Expense	Expense	Water O&M	6,000.00	6,300.00
TS IRWMA Fees	Expense	Water O&M	500.00	525.00
Capital Outlay - Equipment	Expense	Water O&M	65,000.00	-
Cost Allocation O&M	Expense	Water O&M	100,000.00	150,000.00

UWPA Contribution	Expense	UWPA	370,000.00	407,000.00
			5,789,862.73	5,971,995.61
			940,324.27	874,502.68

# Funding Source Overview

The City of Angels relies on a variety of funding sources to support operations, programs, and capital projects. Major revenue streams include taxes such as Sales Tax, Property Tax, and Transient Occupancy Tax (TOT), along with fees for services, grants, and state subventions. This diversified funding structure enables the City to maintain essential services while adapting to changing economic conditions. The following section provides an overview of the City's primary revenue sources and how they are allocated across departments and functions.

Revenue by Funding Type

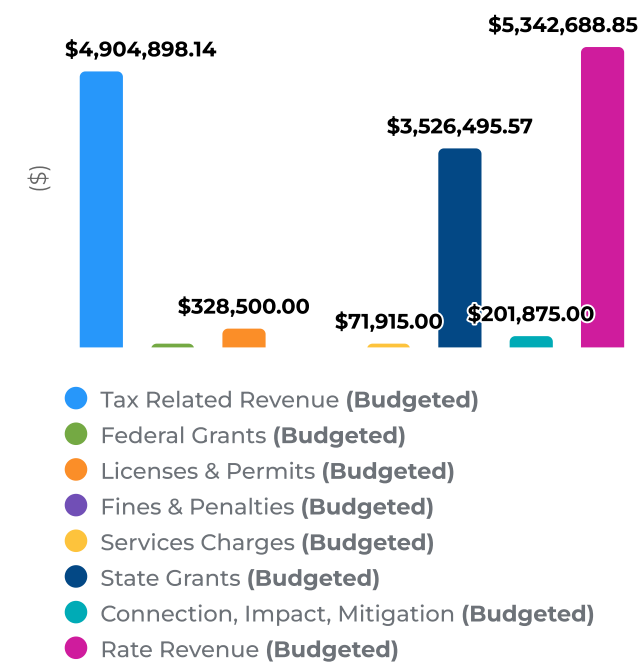


Chart Title





# Capital Improvement Multi-Year Plan

## Wastewater 2024 - 2028 Capital Projects

### Capital Projects Overview

The City of Angels has identified eight critical projects as part of its wastewater system capital improvement program for 2024-2028. The projects are crucial for maintaining and upgrading the wastewater infrastructure to ensure sustainability, compliance, and improved service delivery. Funding for these projects will come from a combination of reserve funds, grants, developer contributions, and debt service. This strategic approach aims to balance financial resources while addressing the most urgent infrastructure needs. A five-year plan for the wastewater capital improvements program has been identified for the fiscal years 2024-2028. The table below summarizes the projects, their scopes, costs, and funding strategies.

Project Designation	Project Title	Project Limits	Length (ft)	Diameter (in)	Construction Cost (\$)	Total Project Cost (\$)	Funding Source
<b>Wastewater Treatment Plant (WWTP)</b>							
WWTP-1	Emergency Storage Basin Improvements	Armoring of side slopes, re-routing of storm drain lines, spillway/outlet modifications	-	-	350,000	550,000	Debt
WWTP-2	Grit Removal System	Construction of grit removal system at plant headworks	-	-	450,000	700,000	PG
<b>Wastewater Collection System (WWCS)</b>							
WWCS-1	Vallecito Road Sewer Rehabilitation Project	SSMH 36 – SSMH 43	1,600	12	640,000	990,000	G

Project Designation	Project Title	Project Limits	Length (ft)	Diameter (in)	Construction Cost (\$)	Total Project Cost (\$)	Funding Source
WWCS-2	East Angels Trunk Sewer Rehabilitation Project	SSMH 19 – SSMH 43	3,500	12	1,225,000	1,910,000	PG
WWCS-3	Main Street Sewer Replacement Project	Main Street between Church Street and Vallecito Road	1,500	12	450,000	700,000	PG
WWCS-4	Murphys Grade Road Sewer Rehabilitation Project	SSMH 75 – SSMH 79-4	1,400	12	490,000	760,000	PG
WWCS-5	North Angels Sewer Replacement Project	SSMH 46 – SSMH 74	4,600	12	1,610,000	2,510,000	Dev
<b>Wastewater Pump Station (WWPS)</b>							
WWPS-1	Angel Oaks Pump Station Improvements Project	Emergency generator, pump replacement	-	-	360,000	560,000	Dev

## Total Costs

- Construction Cost: \$5,575,000
- Total Project Cost: \$8,680,000

## Funding Sources Key

- PG: Pay Go
- G: Grant
- Dev - Development





# Water 2024-2028 Capital Projects

## Capital Projects Overview

The City of Angels has identified eight critical projects as part of its water system capital improvement program for 2024-2028. The projects are crucial for maintaining and upgrading the water infrastructure to ensure sustainability, compliance, and improved service delivery. Funding for these projects will come from a combination of reserve funds, grants, developer contributions, and debt service. This strategic approach aims to balance financial resources while addressing the most urgent infrastructure needs. The following tables summarize the key projects for the water system capital improvement program from 2024 to 2028, detailing the scope, costs, and funding strategies.

### Water Treatment Plant (WTP)

Project Designation	Project Title	Project Limits	Length (ft)	Diameter (in)	Construction Cost (\$)	Total Project Cost (\$)	Funding Source
WTP-1	Backwash Handling Improvements	Backwash recovery system, residual dewatering system	-	-	4,270,000	6,660,000	G
WTP-2	Treated Water Transmission Main Replacement	Water Treatment Plant to Murphys Grade Road	3,500	18	1,400,000	2,180,000	Debt

### Water Treatment Mains (WTM)

Project Designation	Project Title	Project Limits	Length (ft)	Diameter (in)	Construction Cost (\$)	Total Project Cost (\$)	Funding Source
WTM-1	Murphys Grade Road Transmission Main Upgrade	Murphys Grade Road from WTP-2 project termination to Main Street	4,920	12	1,476,000	2,300,000	Debt
WTM-2	SR-49 Transmission Main Upgrade	SR-49 from Monte Verde Street to Murphys Grade Road and SR-49	2,000	12	650,000	1,015,000	Debt



Project Designation	Project Title	Project Limits	Length (ft)	Diameter (in)	Construction Cost (\$)	Total Project Cost (\$)	Funding Source
		from Clifton Lane to Cherokee Creek					
WTM-3	Stockton Road/Foundry Lane Interconnect Project	Stockton Road from Angels Oak Drive to Main Street and Foundry Lane from SR-49 to Stockton Road	6,600	12	1,980,000	3,090,000	Dev

## Water Distribution Pipelines (WDP)

Project Designation	Project Title	Project Limits	Length (ft)	Diameter (in)	Construction Cost (\$)	Total Project Cost (\$)	Funding Source
WDP-1	Mark Twain Road Water System Improvements	Mark Twain Road from Fairview Drive to Hardenbrook Street	1,750	10	438,000	680,000	PG
		Fairview Drive to Ratz Alley	1,900	8	380,000	590,000	PG
WDP-2	Hillcrest, Gold Cliff, McCauley Ranch Road Water System Improvements	Hillcrest Street from Gold Cliff Road to West Street	2,500	10	625,000	980,000	PG
		Gold Cliff Road from McCauley Ranch Road to Hillcrest Street					
		McCauley Ranch Road from Spyglass Circle to Gold Cliff Road					

## Multi-Year Plan

WDP-3	Pressure Relief Valve Replacement	Replace ten PRVs within distribution system	-	-	500,000	780,000	PG
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### Total Costs

- Construction Cost: \$11,179,000
- Total Project Cost: \$18,275,000

### Funding Sources Key

- PG: Pay Go
- G: Grant
- Dev - Development




# Capital Improvement Plan - Project Types

Capital Costs By Project Type



 No data available

		 No data available			

No data available

No data available

# Capital Improvement Plan - Revenues

Revenues by Fund



No data available



No data available

# Debt Overview Summary





# Enterprise Debt Service Schedule

City of A

FY 2025-2026

## Debt Service

Year Ending June 30,	USDA - Pinnacle Wastewater Loan Construction of Waste Water Facility Original Loan 2004 Refinance 2017 Expiration 3/2032 Refinanced Amt \$4,043,725 2.73%		State of CA Dept of Water Wastewater Sewer System Upgrade  Original Loan 2011 Expiration 9/2030 Amount \$3,372,800 (\$3,000,000) Balance due \$286,400 1.00%		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
<b>Beg Bal</b>	<b>2,352,510</b>	-	<b>107,174</b>	-	<b>2,459,684</b>	-
2026	274,841	55,048	15,006	923	289,847	55,971
2027	282,295	47,494	15,156	773	297,451	48,267
2028	289,740	39,737	15,308	622	305,048	40,358
2029	297,176	31,776	15,461	468	312,637	32,245
2030-2032	941,079	45,502	31,387	472	972,466	45,974
<b>Totals</b>	<b>2,085,131</b>	<b>219,558</b>	<b>92,317</b>	<b>3,258</b>	<b>2,177,448</b>	<b>222,816</b>



# Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**ACFR:** Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Assets:** Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's

apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Flow:** The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to

determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

**Compliance:** Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Equity:** The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Financial Statements:** Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

**Fiscal Year:** The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GAAP:** Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Internal Controls:** Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Liabilities:** Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Net Income:** The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.





**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Proprietary Funds:** Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenues:** Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be



loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.