



City of Angels FY 2025



Proposed Version

Last updated 06/07/24



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INTRODUCTION



Transmittal Letter

Rebecca Callen, City Administrator

City of Angels

Office of the City Administrator

June 10, 2024

Honorable Mayor and City Council Members,

I am pleased to present the City of Angels Budget Book for Fiscal Year 2024-2025, covering the period from July 1, 2024, to June 30, 2025. This budget reflects our unwavering commitment to maintaining fiscal responsibility while addressing the essential needs of our community.

Balanced Budget Objective

Our primary goal has been to prepare a balanced budget that ensures the financial stability of the City. While the current budget includes a margin for negotiation with our bargaining groups, this is a strategic decision to accommodate potential adjustments in compensation. Once negotiations are finalized, we will present a fully balanced budget that incorporates the agreed-upon terms.

Key Budget Highlights

- Bare Bones Approach: This budget represents a bare bones approach, focusing on essential services and operations. We have prioritized funding for critical services and maintained regular projected increases in salaries, benefits, and operating costs to ensure continuity and reliability in our service delivery.
- Fiscal Prudence: Our approach has been guided by prudence and caution, ensuring that we do not overextend our financial commitments. This conservative stance allows us to navigate potential economic uncertainties while safeguarding the City's financial health.
- Compensation Provisions: Recognizing the importance of fair compensation for our employees, we have allocated a provisional surplus. This surplus will provide a buffer during negotiations, enabling us to offer competitive compensation packages while maintaining budgetary balance.

Looking Ahead

As we move forward, our focus will be on finalizing negotiations and updating the budget accordingly. We remain dedicated to transparent and responsible fiscal management, ensuring that every dollar is spent with the community's best interests in mind.

In closing, I would like to express my gratitude to the City Council, department heads, and all City staff for their hard work and dedication in developing this budget. Their collaborative efforts have been instrumental in crafting a budget that aligns with our goals and values.

We look forward to working together in the coming months to finalize and implement a balanced budget that will serve the City of Angels and its residents effectively.

Respectfully submitted,

Rebecca Callen
City Administrator
City of Angels



History of 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.

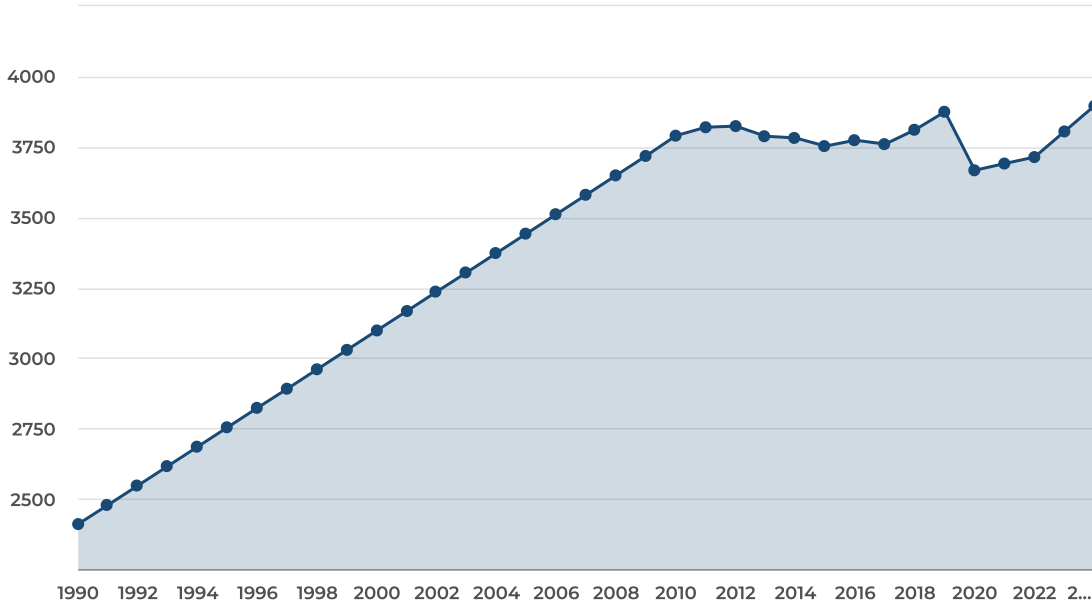
Today, Angels Camp is known for its agricultural prosperity, historical heritage, and the annual Frog Jump event, maintaining the romance and legacy of the Gold Rush era. Prominent in early-day California history, it was said to be frequented by Joaquin Murieta, Black Bart, and other early-day bandits,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

Population Overview



TOTAL POPULATION

3,896



* Data Source: Client entered data for year 2024



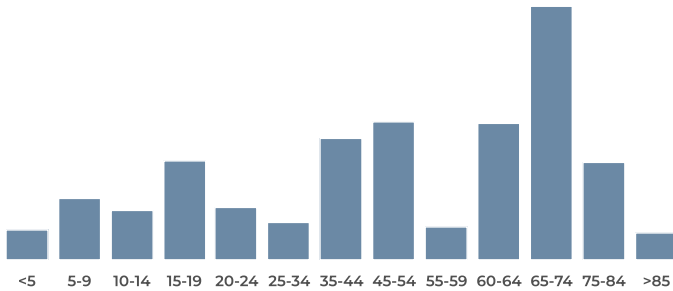
DAYTIME POPULATION

3,396

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

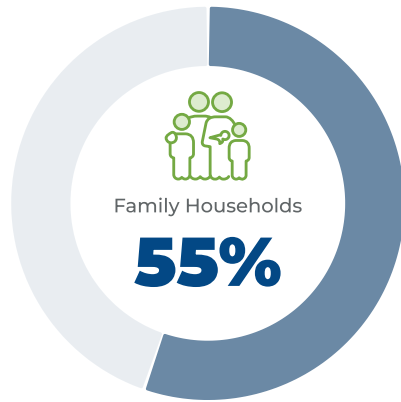


Household Analysis

TOTAL HOUSEHOLDS

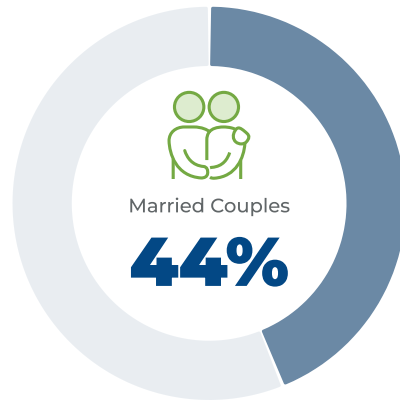
1,576

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.



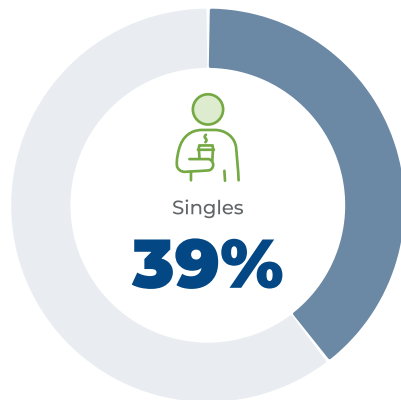
▲ 12%

higher than state average



▼ 12%

lower than state average



▲ 66%

higher than state average



▲ 35%

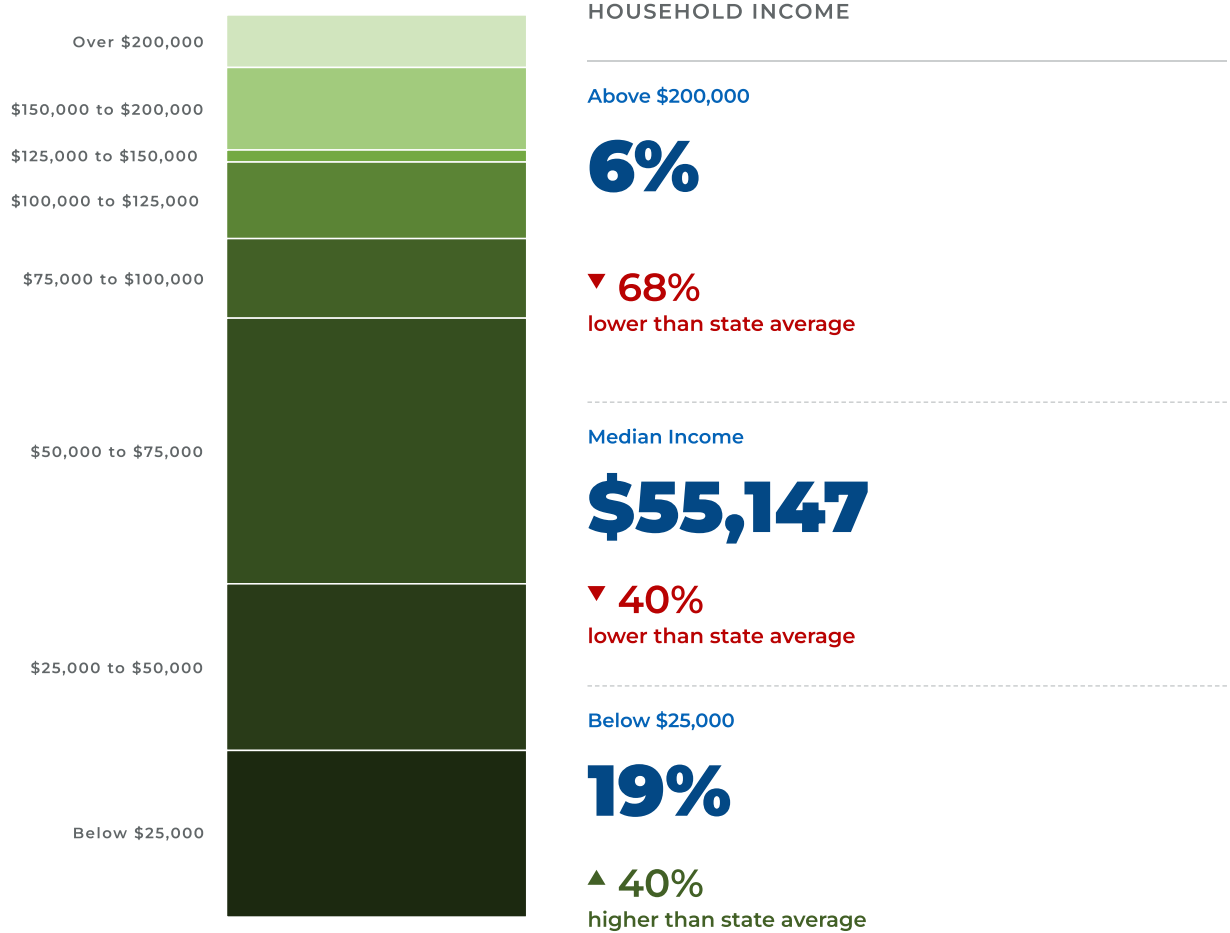
higher than state average

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



Economic Analysis

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.



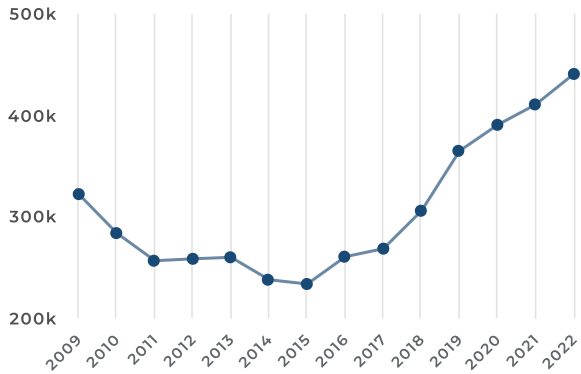
* Data Source: American Community Survey 5-year estimates



Housing Overview



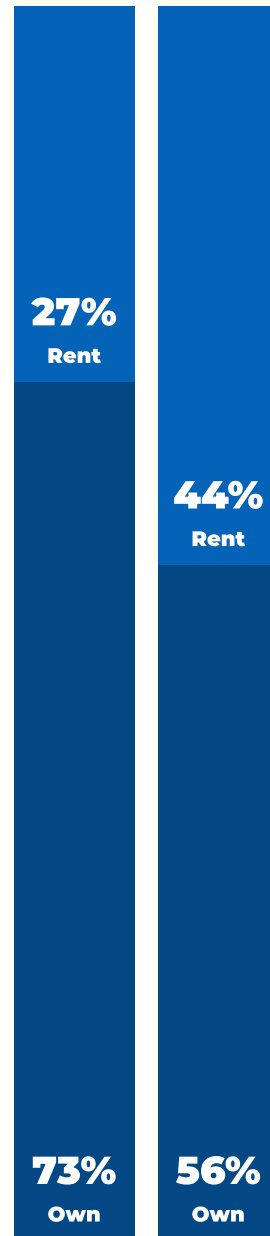
2022 MEDIAN HOME VALUE
\$440,700



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Angels State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



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.



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.



Budget Timeline

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.



BUDGET OVERVIEW



Strategic Plan

The City of Angels Strategic Plan for 2022/23 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.

Priority Goals/Objectives

Drive	GP Element	Priority Goal/Objective	Start
FY24			
21	Land Use	Encourage (OD) development that is compact, mixed use, pedestrian friendly, transit-oriented and encourages or reduces (OD) density.	
22	Land Use	Preserve and enhance the natural, scenic and cultural resources and rural character of Angels Camp.	
23	Land Use	Protect land planning, and in close proximity to, the city limits from development inconsistent with the city's stated future goals, policies and programs.	
24	Land Use	Strive to work cooperatively with county, state, federal, regional, public and quasi-public agencies to formulate and achieve common goals while providing or enhancing actions that conflict with community goals.	
25	Housing Element	Pursue the removal of governmental constraints as a primary tool for encouraging the provision of housing for extremely low, very low, low and moderate income households.	
26	Housing Element	Facilitate the provision of decent housing in a suitable environment for all income levels, ethnicities, age levels, sexes and for the disabled and at-risk families consistent with the demographics of the City's population.	
27	Conservation & Open Space	Recognize the role that timber resources have played in the history of the city and accommodate existing timber harvesting operations located outside of the city limits while maintaining the rural, Main Street, character of the city.	
28	Public Facilities & Services	Maintain or increase the standards of coverage currently available within Angels Camp for fire protection and medical response facilities and infrastructure.	
29	Public Facilities & Services	Maintain or increase the levels of service currently available within Angels Camp for police protection facilities and infrastructure.	
30	Public Facilities & Services	Maintain or increase the levels of service currently available within Angels Camp for park facilities and infrastructure.	
31	Community Identity	Provide a wide variety of planning tools for the preservation and enhancement of the natural, scenic and cultural resources and rural character of Angels Camp.	
32	Community Identity	Preserve and enhance the natural and scenic resources of Angels Camp.	
33	Community Identity	Preserve and enhance the cultural resources and historic context of Angels Camp and continue to recognize the city's history and cultural resources as an essential component of its community identity.	
34	Parks & Recreation	Optimize limited resources by emphasizing multiple uses and multiple benefits of recreation facilities.	
35	Parks & Recreation	Pursue and encourage innovative approaches to funding recreational facilities.	
FY25			
36	Land Use Element	Encourage the use of telecommuting to discourage travel by single-occupant motor vehicles.	
37	Public Facilities & Services	Maintain and, where feasible, increase levels of city-provided water service, wastewater service, fire, police, parks, zoning, public works, administrative and other services and infrastructure.	
FY26			
38	Conservation Element	Fully integrate the city's circulation system with the city's transportation, recreational, community design, historic, economic, scenic, noise, air quality, conservation and open space goals.	
39	Public Facilities & Services	Strive to work cooperatively with county, state, federal, regional, public and quasi-public agencies to formulate and achieve common goals while providing or enhancing actions which conflict with community goals.	



Short-term Factors

Short-term factors that influenced the decisions made in the development of the budget included labor negotiations. We decided to begin with a bare-bones budget and create a wish list for items outside the department's immediate needs. After labor negotiations are completed, we will revisit and prioritize the wish list, then present a modified budget incorporating the new labor costs and desired items.



FUND SUMMARIES



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:



General Fund

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

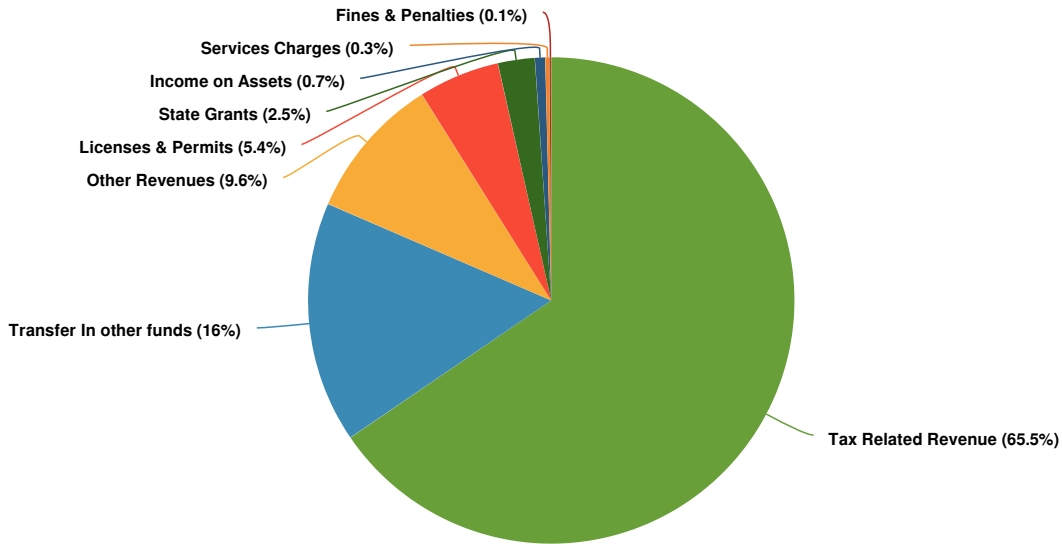
Summary

The City of Angels is projecting \$6.56M of revenue in FY2025, which represents a 7.8% increase over the prior year. Budgeted expenditures are projected to decrease by 5.3% or \$356.81K to \$6.4M in FY2025.

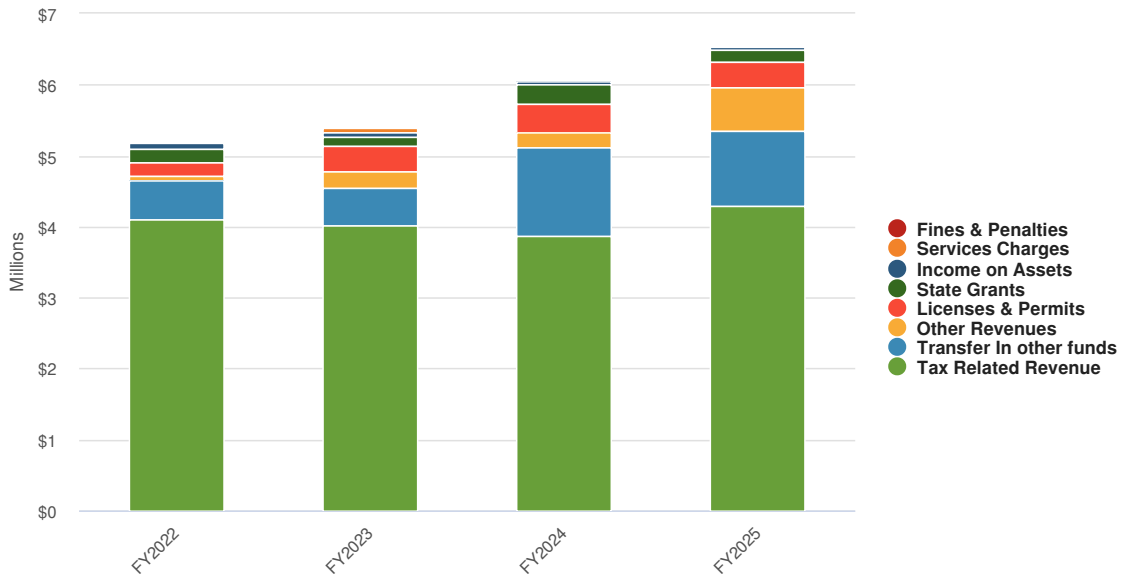
The proposed budget does not require a need to pull from working capital with a zero based budget depending on bargaining group negotiations. The financial outlook for 2023-24 included a planned use of \$756,000 from working capital for significant one-time costs. Although final numbers will only be available by August 2024, current projections indicate a lesser use of the fund balance than initially anticipated..

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

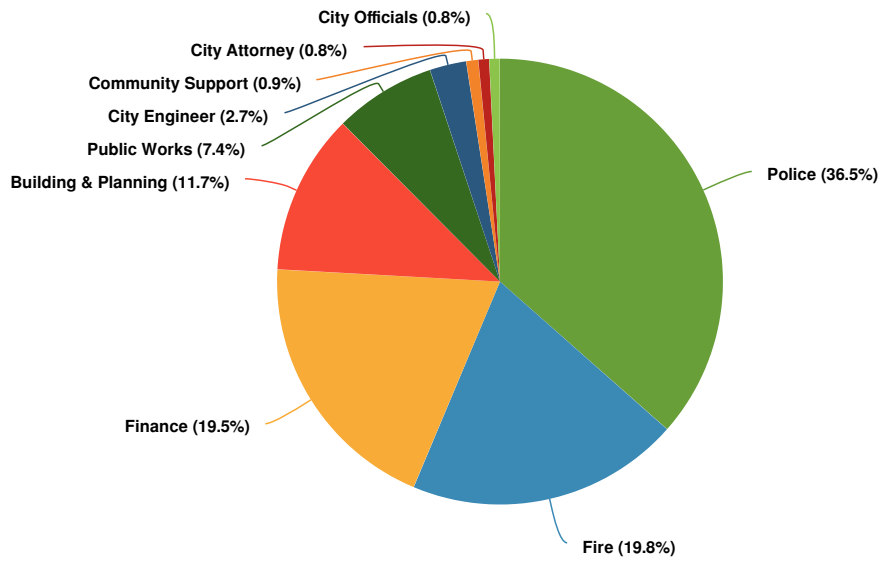


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Revenue Source			
Tax Related Revenue	\$3,874,700	\$4,294,293	9.7%
Licenses & Permits	\$398,500	\$353,664	-11.3%
Fines & Penalties	\$10,250	\$7,300	-29.8%
Services Charges	\$16,722	\$18,500	10.6%
State Grants	\$276,500	\$161,000	-41.8%
Transfer In other funds	\$1,249,397	\$1,051,065	-21%
Income on Assets	\$47,058	\$44,700	-5%
Other Revenues	\$210,143	\$628,650	220.6%
Total Revenue Source:	\$6,083,270	\$6,559,172	6%

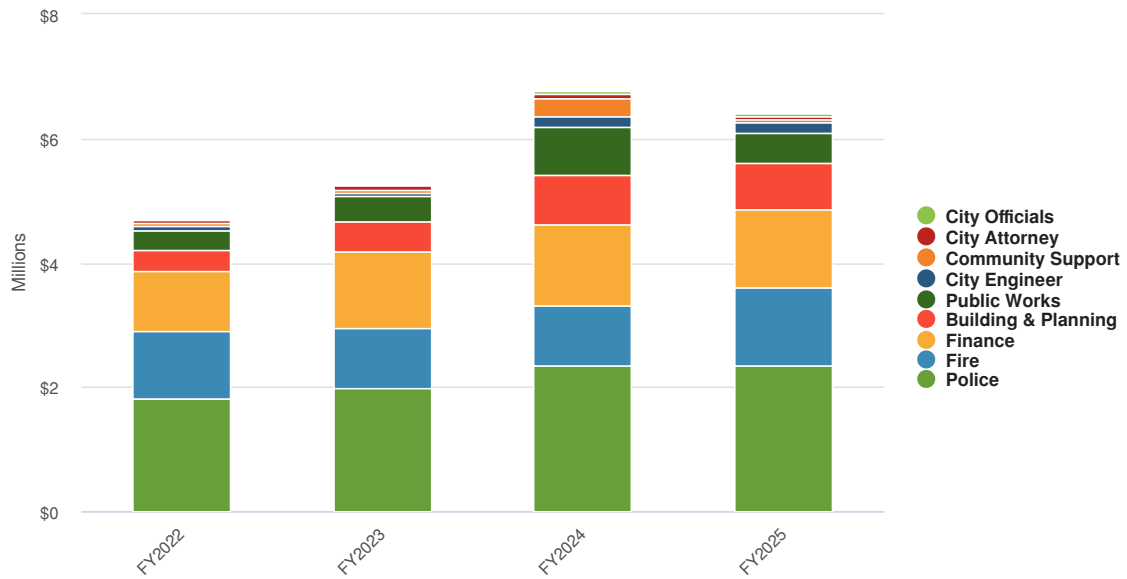


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



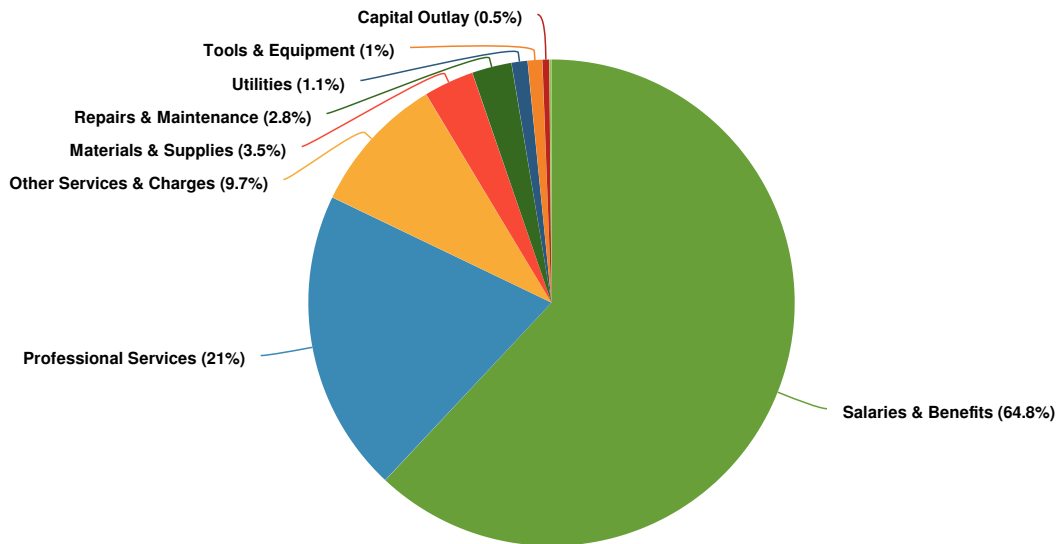
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expenditures			
City Officials	\$43,222	\$49,216	13.9%
City Engineer	\$170,325	\$170,350	0%



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Public Works	\$784,036	\$471,930	-40.4%
Finance	\$1,285,946	\$1,251,578	0.4%
Community Support	\$284,990	\$55,640	-80.5%
Building & Planning	\$800,016	\$747,877	-6.5%
Fire	\$970,734	\$1,268,721	30.6%
Police	\$2,351,716	\$2,338,864	0.6%
City Attorney	\$70,000	\$50,000	-28.6%
Total Expenditures:	\$6,760,985	\$6,404,176	-4.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salaries & Benefits	\$3,609,378	\$4,147,077	14%
Utilities	\$79,190	\$70,826	9.1%
Materials & Supplies	\$224,306	\$222,845	4.7%
Repairs & Maintenance	\$187,755	\$177,000	-6.8%
Services & Supplies	-\$236,351	-\$285,392	19.1%
Other Services & Charges	\$597,361	\$619,319	5.9%
Tools & Equipment	\$58,100	\$65,000	9.1%
Professional Services	\$1,400,632	\$1,347,274	0%
Community Support	\$238,490	\$9,140	-96.2%
Capital Outlay	\$602,124	\$31,087	-94.9%



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Total Expense Objects:	\$6,760,985	\$6,404,176	-4.4%





Special Revenue Funds

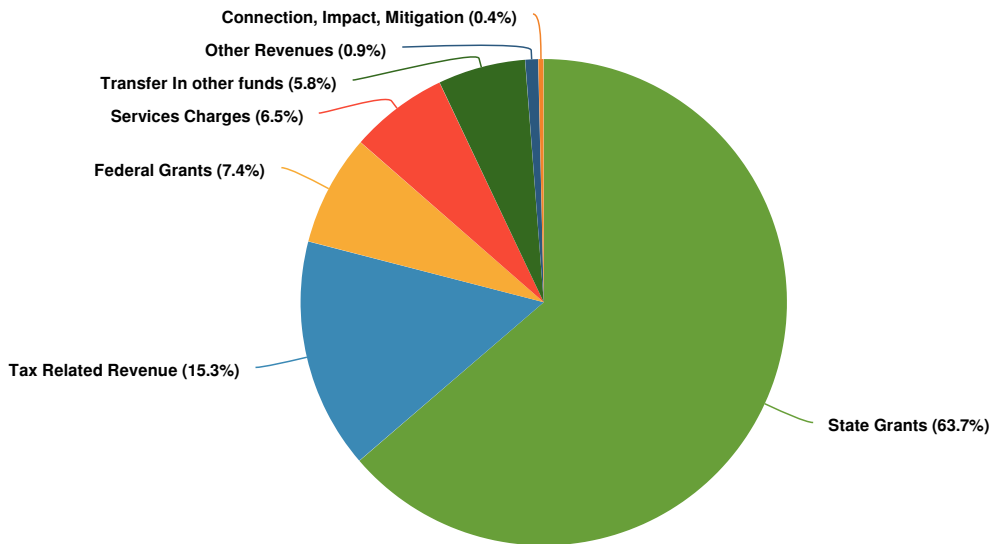
Special revenue funds in the City of Angels consist of restricted funding sources allocated for specific purposes. These funds include various city fees, gas taxes, grants, and designated Transient Occupancy Tax (TOT) funds. The primary role of these funds is to offset expenditures in General Fund departments. 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.

Summary

The City of Angels is projecting \$6.2M of revenue in FY2025, which represents a 8.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 5.9% or \$363.25K to \$5.8M in FY2025.

Revenues by Source

Projected 2025 Revenues by Source

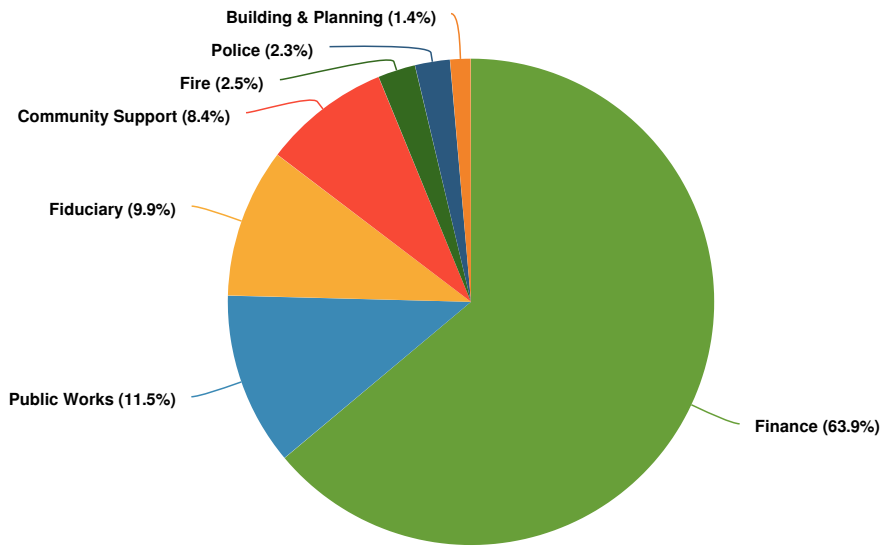


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Revenue Source			
Tax Related Revenue	\$805,142	\$950,870	N/A
Services Charges	\$0	\$405,000	N/A
State Grants	\$3,949,476	\$4,329,316	N/A
Connection, Impact, Mitigation	\$22,500	\$22,500	N/A
Transfer In other funds	\$16,175	\$361,175	N/A
Other Revenues	\$941,370	\$53,120	N/A
Federal Grants	\$1,022,005	\$458,825	N/A
Total Revenue Source:	\$6,756,668	\$6,580,806	N/A



Expenditures by Function

Budgeted Expenditures by Function

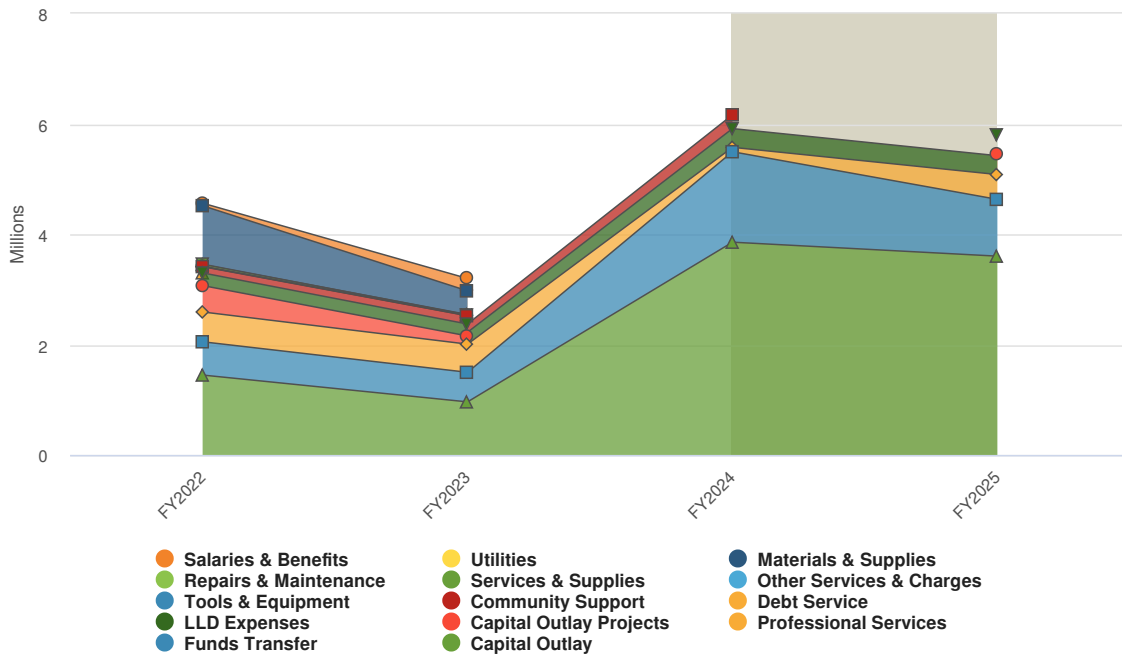


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expenditures			
Public Works	\$454,769	\$290,000	N/A
Finance	\$4,431,312	\$3,707,952	N/A
Community Support	\$120,000	\$490,000	N/A
Building & Planning	\$80,000	\$80,000	N/A
Fire	\$120,000	\$145,000	N/A
Police	\$134,850	\$134,500	N/A
Fiduciary	\$824,450	\$577,000	N/A
Total Expenditures:	\$6,165,381	\$5,424,452	N/A

Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects			
Professional Services	\$80,000	\$450,000	N/A
LLD Expenses	\$339,450	\$342,000	N/A
Community Support	\$250,000	\$0	0%
Capital Outlay	\$3,856,365	\$3,602,952	N/A
Funds Transfer	\$1,639,566	\$1,029,500	N/A
Total Expense Objects:	\$6,165,381	\$5,424,452	N/A





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.

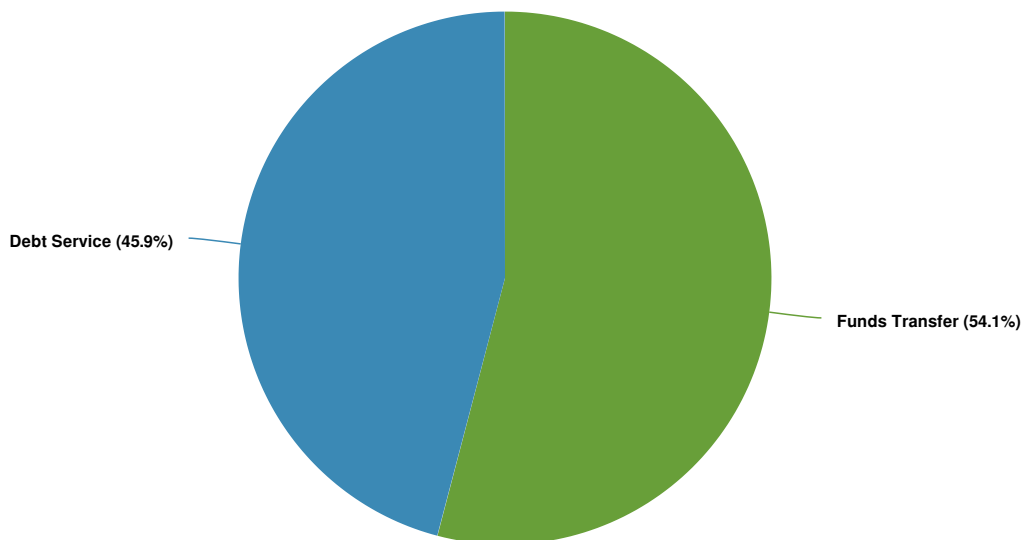
Summary

The City of Angels is projecting \$341.95K of revenue in FY2025, which represents a 49.0% increase over the prior year. Budgeted expenditures are projected to decrease by 6.1% or \$52.11K to \$798.65K in FY2025.

The city's current debt obligations are at such low interest rates that refinancing or early payoff is deemed financially imprudent. The low interest environment means that the cost of carrying this debt is minimal, and maintaining these obligations as they are currently structured is the most fiscally responsible approach.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type





Fiduciary Funds

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:

- Greenhorn Creek Lighting and Landscape District: Funds dedicated to maintaining lighting and landscaping within the Greenhorn Creek area.
- 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.

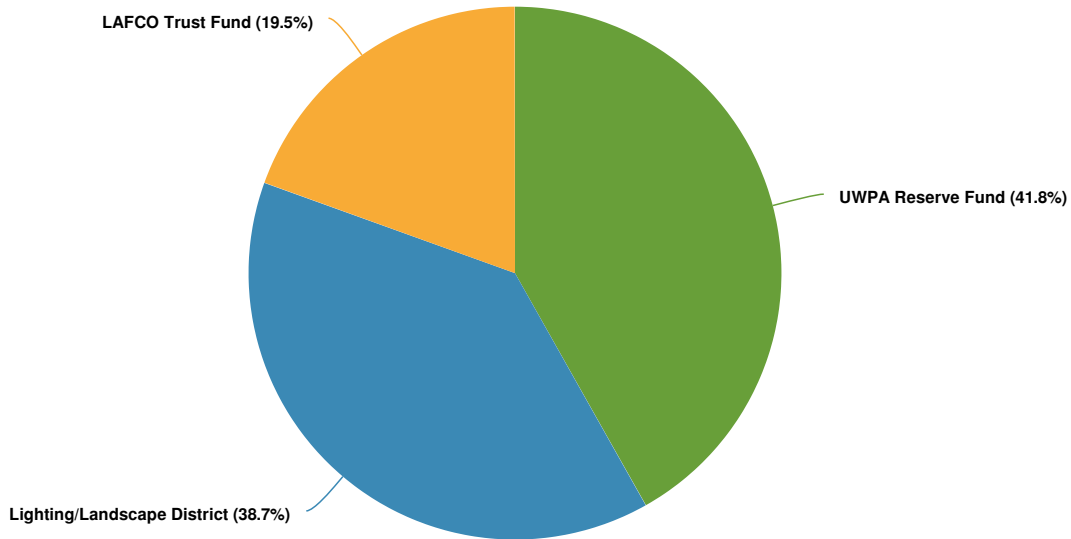
These fiduciary funds highlight the city's role in managing financial resources for various local entities, ensuring that these funds are used appropriately and effectively for their intended purposes.

Summary

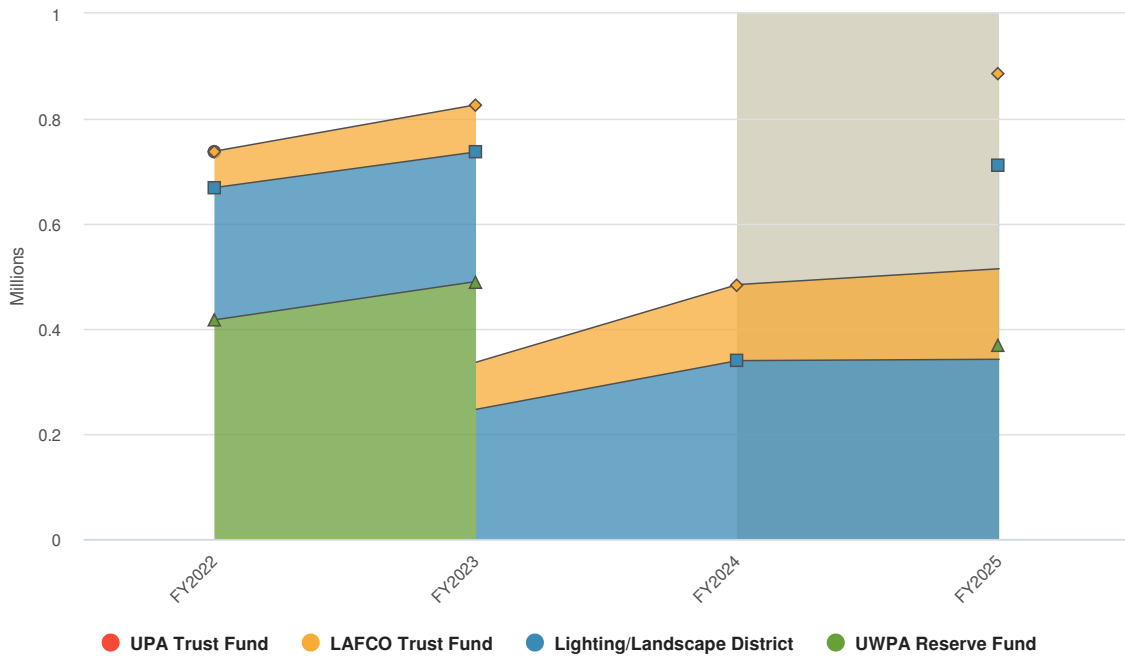
The City of Angels is projecting \$857.71K of revenue in FY2025, which represents a 90.1% increase over the prior year. Budgeted expenditures are projected to increase by 82.6% or \$400.1K to \$884.32K in FY2025.

Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
UWPA Reserve Fund	\$0	\$370,000	N/A
Lighting/Landscape District	\$339,450	\$342,000	N/A
LAFCO Trust Fund	\$144,766	\$172,321	N/A
Total:	\$484,216	\$884,321	N/A





Enterprise Funds

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.

Summary

The City of Angels is projecting \$6.04M of revenue in FY2025, which represents a 6.7% increase over the prior year. Budgeted expenditures are projected to decrease by 3.0% or \$102.9K to \$3.38M in FY2025.

Rate Structure and Capital Funding

- The current rate structure is aimed at generating sufficient revenue to support ongoing Operations and Maintenance, in addition to funding capital projects. In FY 2023-24 the City began a new five year rate study which will affect the proposed budget for FY 2024-35.

Master Plan Updates

- It has been ten years since the City last updated its Water and Wastewater Masterplan. To accurately identify current system constraints and needs, an updated Wastewater Master Plan and a Water Model update are required. These updates will lead to increased engineering costs within both the Water and Sewer budgets.

Types of Capital Projects

- Repair and Rehabilitation: These projects focus on maintaining and improving existing infrastructure. They are funded from rate revenues, which have been accumulating in the operating funds for both Water and Sewer.

- Expansion Projects: These involve expanding facilities and infrastructure to increase capacity or connections.

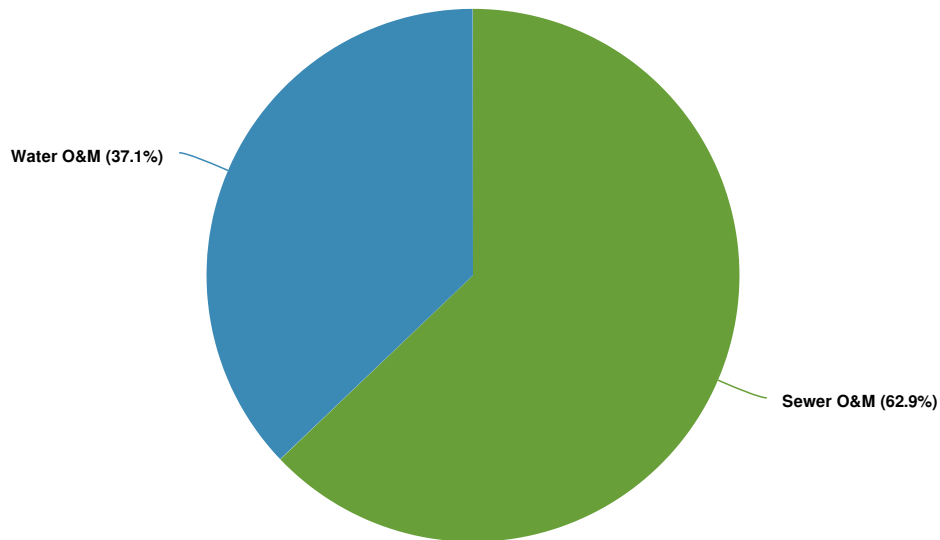
Financial Management and Transfers

- Historically, only a portion of accumulated revenues has been transferred annually to capital funds based on the budgeted amounts for each year. Moving forward, it is essential to transfer accumulated capital to the respective Capital Funds for Water and Sewer, ensuring the bulk of the fund balance is allocated appropriately.

- The remaining operational fund balance should meet best practice reserve levels.

Revenue by Fund

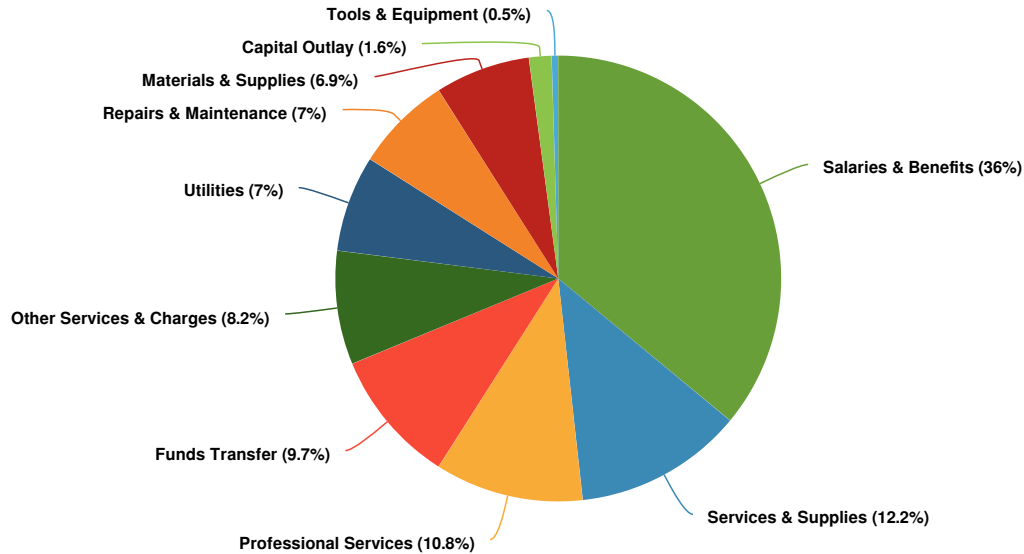
2025 Revenue by Fund



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Sewer O&M	\$3,614,190	\$3,800,000	5.1%
Water O&M	\$2,051,122	\$2,243,987	9.4%
Total:	\$5,665,312	\$6,043,987	6.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salaries & Benefits	\$1,193,953	\$1,217,239	2%
Utilities	\$317,400	\$236,532	-27.1%
Materials & Supplies	\$257,518	\$233,259	0.8%
Repairs & Maintenance	\$199,000	\$236,500	4.2%
Services & Supplies	\$354,000	\$414,000	27.8%
Other Services & Charges	\$304,550	\$278,480	-8.6%
Tools & Equipment	\$17,000	\$16,000	-5.9%
Professional Services	\$313,300	\$364,505	9%
Capital Outlay	\$145,000	\$55,000	-62.1%
Funds Transfer	\$382,142	\$329,452	-13.8%
Total Expense Objects:	\$3,483,863	\$3,380,967	-3%



DEPARTMENTS



City Officials

The City Officials budget for the City of Angels encompasses several key areas, primarily representing the City Council and associated costs. This budget ensures the effective governance of the city, supports council activities, and fosters a sense of community among city employees.

City Council Representation and Meeting Costs:

- This portion of the budget covers expenses related to the City Council, including stipends for Councilmembers, meeting costs, and citywide governance support and memberships.
- Stipends: Councilmembers receive stipends per city meeting, which include mandated taxes and workers' compensation. In an effort to save costs, previous councils decided to eliminate health, dental, and vision insurance benefits for Councilmembers.

Open Meetings and Public Access:

- The City ensures transparency and public participation by utilizing a County Public Access TV videographer to record City Council meetings. Additionally, Microsoft Teams is used to provide remote access to the public, allowing greater community involvement in governance.

Employee Appreciation

- The City hosts an annual employee appreciation dinner to bring together all staff and Council members, recognizing their contributions and fostering a supportive environment. The most recent dinner was held at the Museum and was highly successful.

Strategic Plan Alignment

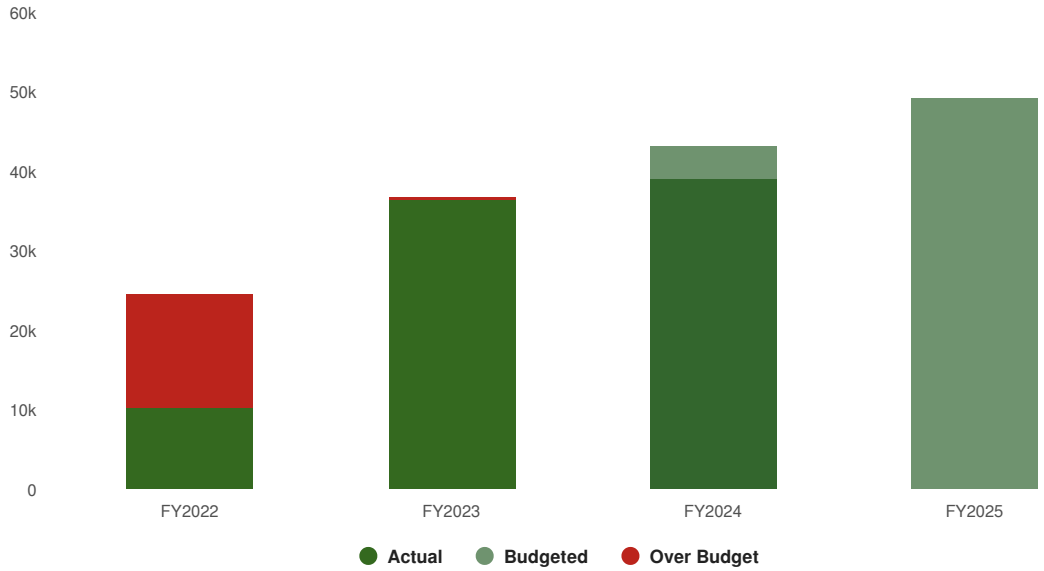
- A1: Enhance governance and operational efficiency.
- A3: Promote transparency and community engagement.
- A8: Foster a positive and supportive work environment.
- C6: Strengthen community bonds through city events.
- C7: Recognize and appreciate employee contributions.

Expenditures Summary

\$49,216 **\$5,994**
(13.87% vs. prior year)

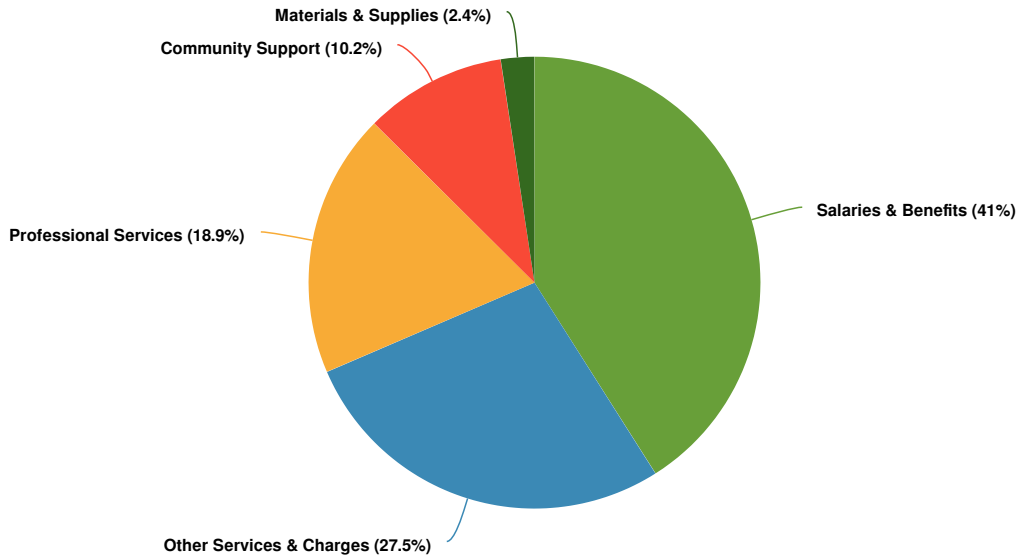


City Officials Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Summary Revenue & Expense

City Council	Description	FY24 Budgeted	FY24 Projected	FY25 In Progress	Diff
010-1000-50020-0000	Medicare	261.00	249.40	261.00	-
010-1000-50021-0000	FICA	1,116.00	1,066.40	1,116.00	-
010-1000-50042-0000	Planning Commissioners	18,000.00	17,200.00	18,000.00	-
010-1000-50056-0000	Computers/Software	1,500.00	8,034.90	878.73	(621.27)
010-1000-50082-0000	Videographer	4,800.00	6,750.63	7,000.00	2,200.00
010-1000-50085-0000	IT Services	2,500.00	2,656.23	2,300.00	(200.00)
010-1000-50152-0000	Office Supplies	500.00	329.25	300.00	(200.00)
010-1000-50202-0000	League of California Cities Du	3,400.00	3,400.00	3,400.00	-
010-1000-50218-0000	Employee Appreciation	4,000.00	4,000.00	5,000.00	1,000.00
010-1000-50301-0000	Dues & Subscriptions	-	-	650.00	650.00
010-1000-50302-0000	Training & Travel	5,500.00	4,000.00	4,000.00	(1,500.00)
010-1000-50311-0000	Legal Notices	500.00	-	500.00	-
010-1000-50316-0000	Elections	-	-	5,000.00	5,000.00
010-1000-50350-0000	Workers' Compensation	1,145.00	636.41	810.00	(335.00)
		\$43,222.00	\$48,323.22	\$49,215.73	\$5,993.73
	GF Contribution	(\$43,222.00)	(\$48,323.22)	(\$49,215.73)	(\$5,993.73)



City Attorney

The City Attorney budget for the City of Angels represents the costs associated with the contracted City Attorney services. Efforts have been made to manage and reduce these costs while ensuring effective legal support for the city.

Cost Management

- The city has strategically minimized in-person meeting requirements with the City Attorney, limiting them to essential meetings as determined through discussions with the lead attorney during Agenda reviews.
- To prevent the duplication of legal opinions, all provided opinions are systematically filed. This practice ensures that staff can reference existing opinions in the future, reducing the need for repeated consultations on similar issues.

Cost Allocation

- The City Attorney costs are incorporated into the city's cost allocation plan. This approach ensures that expenses related to legal services are appropriately distributed across various city functions, including the enterprise funds for water and wastewater. This allocation is essential for accurate financial planning, particularly in the context of the rate plan for these services.

Strategic Plan Alignment:

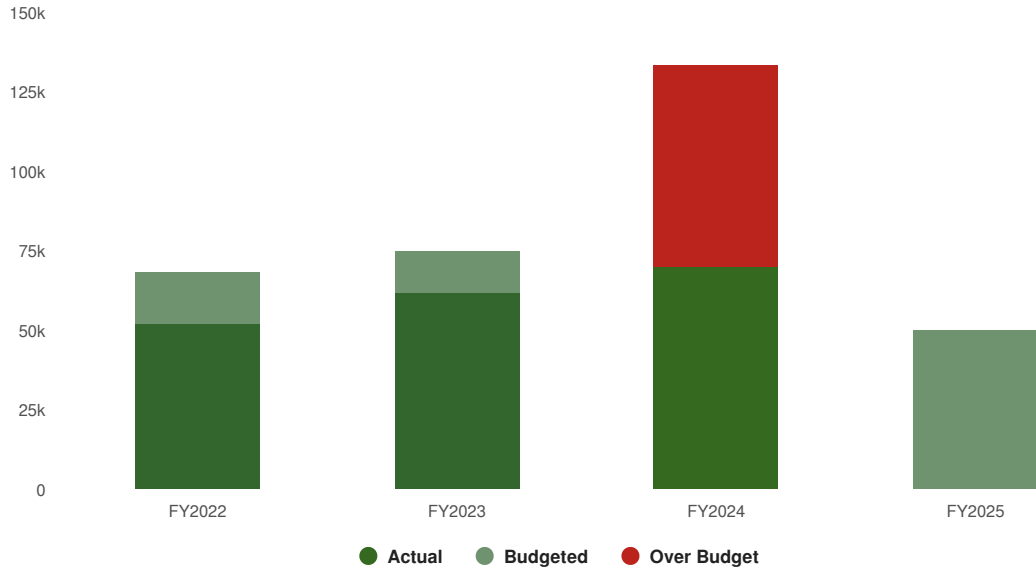
- The City Attorney budget aligns with several strategic goals, specifically:
 - A3: Promote transparency and community engagement.
 - A8: Foster a positive and supportive work environment.
 - C3: Ensure efficient and effective use of city resources.
 - C5: Optimize city operations and service delivery.
 - C7: Recognize and appreciate employee contributions.

Expenditures Summary

\$50,000 **-\$20,000**
(-28.57% vs. prior year)



City Attorney Proposed and Historical Budget vs. Actual



Summary Revenue & Expense

Legal	Description	FY24 Budgeted	FY24 Projected	FY25 In Progress	Diff
010-1500-50088-0000	Legal Attorney Services	\$170,000.00	\$110,378.12	\$150,000.00	(20,000.00)
010-1500-50089-0000	Legal Contingency	\$0.00	\$0.00	\$0.00	-
010-1500-59990-0000	O&M Cost Allocation	-\$100,000.00	-\$100,000.00	-\$100,000.00	-
		\$70,000.00	\$10,378.12	\$50,000.00	-\$20,000.00
	GF Contribution	(\$70,000.00)	(\$10,378.12)	(\$50,000.00)	\$20,000.00



City Engineer

The City Engineering budget for the City of Angels focuses on citywide engineering plans and complex grant assistance, rather than public projects. This budget is essential for managing the city's infrastructure and ensuring compliance with various regulatory and operational requirements.

The City Engineering budget supports various citywide engineering needs, including:

- Parks: Engineering requirements for park development and maintenance.
- City Facilities: Engineering support for the planning and maintenance of city-owned buildings and facilities.
- Speed Survey: Conducting surveys to ensure safe and appropriate speed limits within the city.
- Pavement Management: Planning and managing the city's pavement and road maintenance projects.
- Sign Replacement Project: Overseeing the replacement and maintenance of traffic and street signs.
- Disaster Damages: Engineering assessments and planning for repairs and reconstruction following natural disasters.

Complex Grant Assistance:

- Assisting in securing and managing grants that require detailed engineering input and oversight.

Historical Budgeting Practices and Improvements:

- Previously, both public and private costs were posted in the City Engineering budget and sometimes in the Building/Planning budget. This practice made it difficult to distinguish between different types of expenditures.
- Staff are now working to align fees and deposits with their respective costs to create clear distinctions between public and private engineering expenses.

Strategic Plan Alignment:

The City Engineering budget aligns with several strategic goals, specifically:

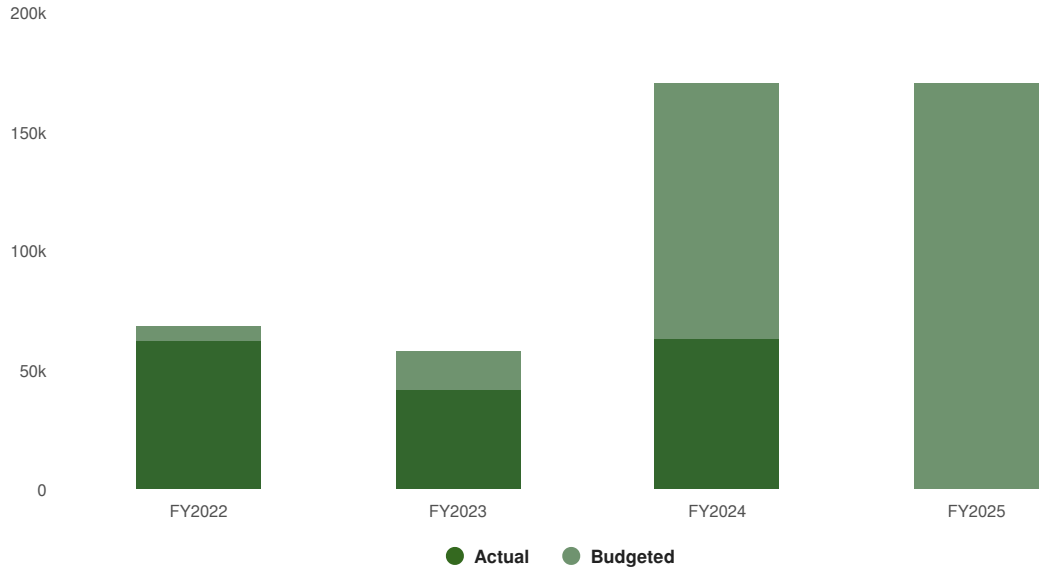
- A2: Improve operational efficiency.
- A3: Promote transparency and community engagement.
- A5: Enhance infrastructure planning and management.
- A8: Foster a positive and supportive work environment.
- B1: Strengthen financial stability and resource allocation.
- B2: Ensure sustainable and efficient use of resources.
- C3: Optimize service delivery.
- C5: Improve city operations and governance.

Expenditures Summary

\$170,350 **\$25**
(0.01% vs. prior year)



City Engineer Proposed and Historical Budget vs. Actual



Summary Revenue & Expense

Engineering	Description	FY24 Budgeted	FY24 Projected	FY25 In Progress	Difference
010-2000-49999-0000	Transfer In	100,000.00	50,000.00	100,000.00	-
	Total Revenue	\$100,000.00	\$50,000.00	\$100,000.00	\$0.00
010-2000-50056-0000	Computer/Software	-	-	350.00	350.00
010-2000-50087-0000	Engineering Services	170,000.00	100,000.00	170,000.00	-
	Total Expense	\$170,000.00	\$100,000.00	\$170,350.00	\$350.00
	GF Contribution	(\$70,000.00)	(\$50,000.00)	(\$70,350.00)	(\$350.00)



Administration and Finance

The Finance Department of the City of Angels encompasses several critical functions, including Human Resources, Payroll, Accounts Payable, Accounts Receivable, Accounting, and Treasury. This department also manages the "non-departmental" accumulation of all General Fund discretionary revenues, such as property taxes, sales taxes, transient occupancy tax (TOT), franchise fees, and more.

Changes and Improvements:

- Banking Change: The city's decision to change banks has resulted in a significant increase in budgeted returns, with a tenfold increase compared to previous expectations. Improved management of the pooled treasury is expected to yield higher returns by optimizing cash flow and investing in longer-duration, yet still liquid, options.

Strategic Plan Alignment:

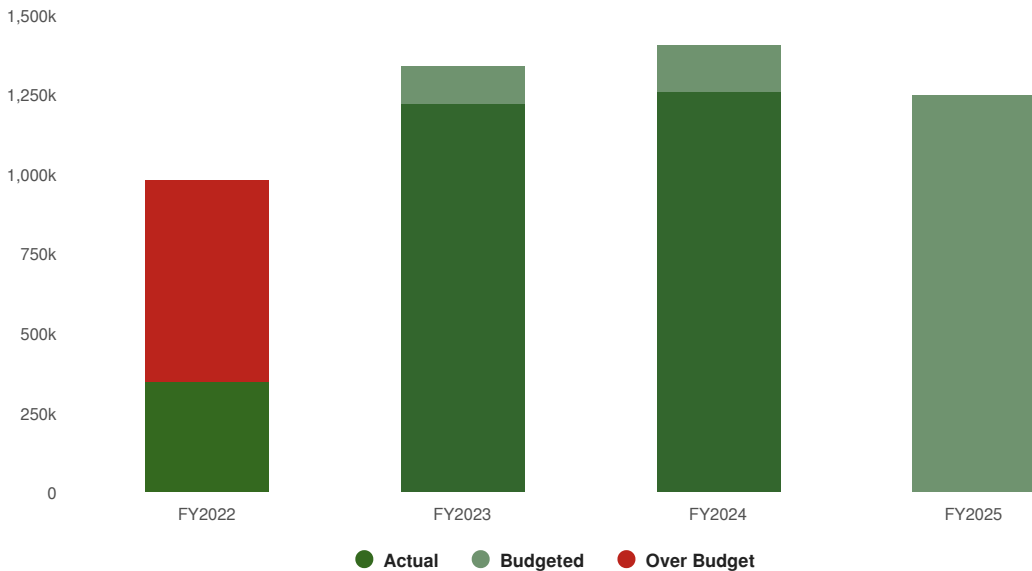
The Finance Department's budget and initiatives align with multiple strategic goals, including:

- A1-A8: Enhance governance, operational efficiency, transparency, and community engagement.
- B1, B4: Strengthen financial stability and optimize resource allocation.
- C1, C3, C4, C5, C6, C7: Ensure efficient use of city resources, improve service delivery, and foster a supportive work environment.

Expenditures Summary

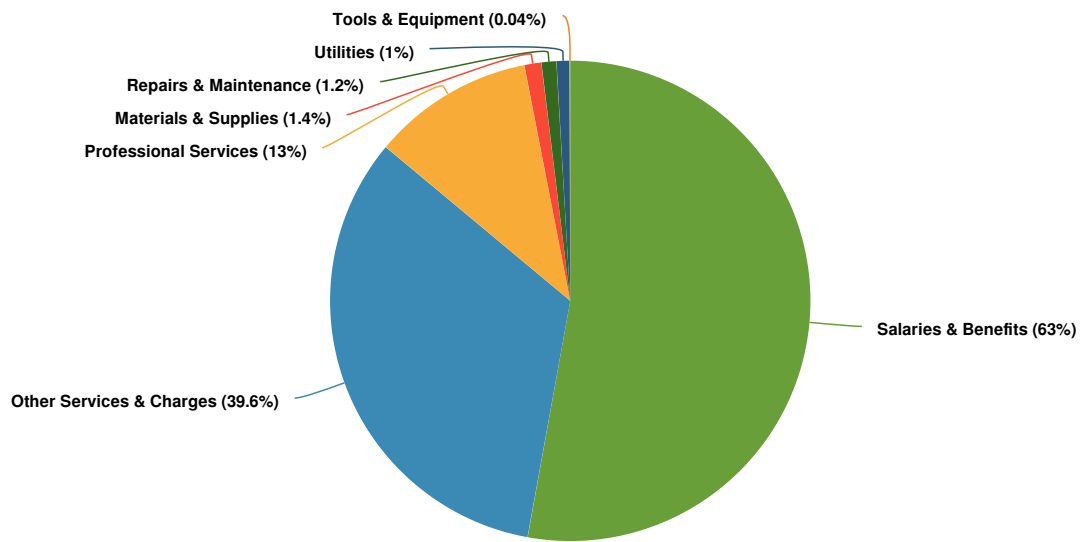
\$1,251,578 **-\$153,287**
 (-10.91% vs. prior year)

Administration and Finance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Summary Revenue & Expense



Administration & Finance	Description	FY24 Budgeted	FY24 Projected	FY25 In Progress	Difference
010-3000-40001-0000	Secured/Unsecured Property Tax	725,700.00	821,391.00	837,819.00	112,119.00
010-3000-40200-0000	Sales Tax	705,000.00	804,251.00	820,300.00	115,300.00
010-3000-40202-0000	Franchise Fees	200,000.00	214,298.00	225,000.00	25,000.00
010-3000-40203-0000	Transient Occupancy Tax	615,000.00	758,532.00	771,235.00	156,235.00
010-3000-40205-0000	Document Transfer Tax	17,000.00	15,544.00	15,544.00	(1,456.00)
010-3000-40206-0000	Bradley Burns Tax	1,250,000.00	1,201,569.00	1,225,600.00	(24,400.00)
010-3000-40300-0000	Business License	38,000.00	32,000.00	44,000.00	6,000.00
010-3000-40501-0000	Motor Vehicle License-in-lieu	330,000.00	362,401.00	363,500.00	33,500.00
010-3000-40606-0000	Admin - Fees LAFCO	3,600.00	3,600.00	3,600.00	-
010-3000-40620-0000	Admin - LLD	5,000.00	5,000.00	5,000.00	-
010-3000-40700-0000	Interest Earned	120,000.00	307,489.56	230,000.00	110,000.00
010-3000-40704-0000	Property Rental	30,168.00	30,170.00	30,170.00	2.00
010-3000-40714-0000	Miscellaneous	1,200.00	7,969.32	2,500.00	1,300.00
010-3000-40727-0000	Insurance Refund/Claim	14,067.00	14,067.00	-	(14,067.00)
	Total Revenue	\$4,054,735.00	\$4,578,342.48	\$4,574,268.00	\$519,533.00
010-3000-50000-0000	Salaries	450,313.00	711,761.00	458,209.65	7,896.65
010-3000-50001-0000	Salaries-Part Time	5,000.00	30.48	-	(5,000.00)
010-3000-50002-0000	Overtime	7,500.00	844.00	1,000.00	(6,500.00)
010-3000-50015-0000	Holiday Pay	22,500.00	17,000.00	-	(22,500.00)
010-3000-50017-0000	Leave Payout	8,000.00	2,126.00	5,000.00	(3,000.00)
010-3000-50020-0000	Medicare	6,522.00	6,847.35	6,691.00	169.00
010-3000-50021-0000	FICA	27,963.00	29,268.39	28,409.00	446.00
010-3000-50022-0000	State Unemployment Insurance	-	-	2,100.00	2,100.00
010-3000-50025-0000	Health Insurance	49,230.00	50,026.00	53,854.00	4,624.00
010-3000-50026-0000	Dental & Life Insurance	6,788.00	3,951.50	4,060.00	(2,728.00)
010-3000-50027-0000	Vision Insurance	1,129.00	785.00	807.00	(322.00)
010-3000-50028-0000	PERS	62,562.00	52,020.00	56,009.00	(6,553.00)
010-3000-50029-0000	Long Term Disability	3,197.00	2,963.00	3,276.00	79.00
010-3000-50031-0000	Retiree Benefit	28,878.00	28,770.00	52,455.00	23,577.00
010-3000-50034-0000	Cell Allowance	1,920.00	1,827.00	1,920.00	-
010-3000-50035-0000	Benefit Administration Fees	30,000.00	2,490.00	591.00	(29,409.00)
010-3000-50037-0000	Life Insurance	288.00	273.98	288.00	-
010-3000-50038-0000	PERSIL	19,678.00	19,678.00	105,858.03	86,180.03
010-3000-50051-0000	Electricity	13,763.00	14,454.52	10,118.00	(3,645.00)
010-3000-50052-0000	Propane	501.00	191.92	501.00	-
010-3000-50053-0000	Telephone	7,124.00	537.87	2,462.00	(4,662.00)
010-3000-50056-0000	Computer/Software	10,000.00	9,541.24	9,450.00	(550.00)
010-3000-50059-0000	Internet/Wireless Connection	4,500.00	2,851.20	3,215.00	(1,285.00)
010-3000-50060-0000	Copier	9,000.00	7,746.53	7,900.00	(1,100.00)
010-3000-50061-0000	Computer Maint/Software Lease	65,943.00	75,328.51	42,047.00	(23,896.00)
010-3000-50063-0000	Equipment Maintenance & Repair	1,500.00	47.40	1,500.00	-
010-3000-50066-0000	Equipment Lease	500.00	157.59	500.00	-
010-3000-50068-0000	Building Maintenance	8,000.00	10,539.32	5,000.00	(3,000.00)
010-3000-50069-0000	Grounds Maintenance	1,000.00	115.60	600.00	(400.00)
010-3000-50074-0000	Alarm	2,200.00	1,003.83	1,000.00	(1,200.00)
010-3000-50077-0000	Equipment	3,000.00	480.64	500.00	(2,500.00)
010-3000-50081-0000	Outside Consultant	22,100.00	2,500.00	2,210.00	(19,890.00)
010-3000-50085-0000	IT Services	73,000.00	56,400.00	73,000.00	-
010-3000-50086-0000	Audit Services	57,100.00	80,646.00	81,964.00	24,864.00
010-3000-50090-0000	Codification	3,000.00	8,225.33	5,000.00	2,000.00
010-3000-50107-0000	Solid Waste Fee	500.00	154.00	278.00	(222.00)
010-3000-50110-0000	Revenue Consultant	3,700.00	6,174.69	-	(3,700.00)
010-3000-50111-0000	Water Sever	6,480.00	7,761.27	4,290.00	(2,190.00)
010-3000-50152-0000	Office Supplies	5,800.00	3,072.75	4,500.00	(1,300.00)
010-3000-50153-0000	Materials & Supplies	500.00	741.29	750.00	250.00
010-3000-50158-0000	Facility/Janitorial Services	1,200.00	1,080.00	1,200.00	-
010-3000-50173-0000	Postage	7,000.00	2,000.00	2,500.00	(4,500.00)
010-3000-50301-0000	Dues & Subscriptions	3,774.00	3,750.00	3,750.00	(24.00)
010-3000-50302-0000	Training & Travel	6,400.00	5,713.00	10,000.00	3,600.00
010-3000-50311-0000	Legal Notices	2,500.00	2,500.00	2,500.00	-
010-3000-50313-0000	Recruiting	1,000.00	58.52	250.00	(750.00)
010-3000-50315-0000	Bank Fees	1,500.00	1,500.00	1,500.00	-
010-3000-50350-0000	Workers Comp	11,731.00	3,632.61	8,247.77	(3,483.23)
010-3000-50351-0000	Liability Insurance	384,032.00	376,798.00	433,318.00	49,286.00
010-3000-50400-0000	Miscellaneous	1,600.00	1,000.00	1,000.00	(600.00)
010-3000-51011-0000	Building Improvements	29,530.00	79,557.76	-	(29,530.00)
010-3000-53990-0000	O&M Cost Allocation	(200,000.00)	(225,000.00)	(250,000.00)	(50,000.00)
	Total Expense	1,280,946.00	1,472,043.09	1,251,578.45	(29,367.55)
	GF Contribution	\$2,773,789.00	\$3,106,299.39	\$3,322,689.55	\$548,900.55



Community Support

The Community Support budget for the City of Angels includes funding for economic development and contributions to the Museum operations. This budget is shaped by extensive consultations with various local stakeholders and aims to align with the City's Strategic Plan while effectively utilizing ARPA – COVID funds, General Fund contributions, and TOT revenues.

Economic Development:

- Stakeholder Engagement: The budget is informed by meetings with representatives from the Angels Camp Business Association, local businesses, the Chamber of Commerce, the Calaveras Visitors Bureau, the County Economic Development Director, and the City Council.
- Strategic Investments: Several projects and investments are planned to support economic development, aligning with the City's Strategic Plan and leveraging available funds.

Strategic Plan Alignment:

The Community Support budget aligns with the City's Strategic Plan, focusing on:

- **A1:** Enhance governance and operational efficiency.
- **A4:** Improve infrastructure planning and management.
- **A5:** Promote economic development.
- **B4:** Strengthen financial stability and optimize resource allocation.
- **C2:** Foster community engagement and support.
- **C7:** Recognize and appreciate employee contributions and community efforts.

Expenditures Summary

Museum Operations:

- A portion of the budget is allocated to support the operations of the local Museum, contributing to the preservation and promotion of the city's cultural heritage.

Hop N' Shop Program:

- Program Success: The previous round of the Hop N' Shop program was highly successful, receiving positive feedback from businesses and shoppers.
- Program Focus: The program incentivizes local shopping, specifically aimed at supporting local businesses rather than residential assistance. It encourages shoppers to make purchases within Angels Camp, thereby boosting the local economy.
- Next Round Funding: The recommendation is to allocate an additional \$XXXX to continue the Hop N' Shop program, ensuring its positive impact on local businesses.

Strategic Plan Alignment:

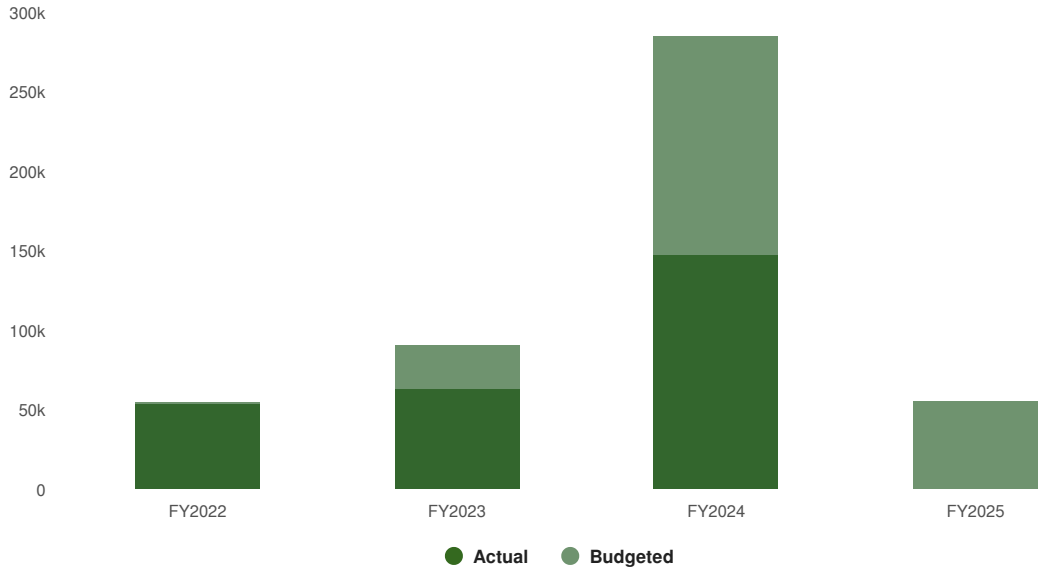
The Community Support budget aligns with the City's Strategic Plan, focusing on:

- Economic Development: Supporting local businesses and stimulating the local economy through targeted programs and investments.
- Cultural Heritage: Contributing to the operations of the Museum, which preserves and promotes the city's history and culture.
- Effective Use of Funds: Utilizing ARPA – COVID funds, General Fund contributions, and TOT revenues efficiently to maximize impact.

\$55,640 **-\$229,350**
(-80.48% vs. prior year)

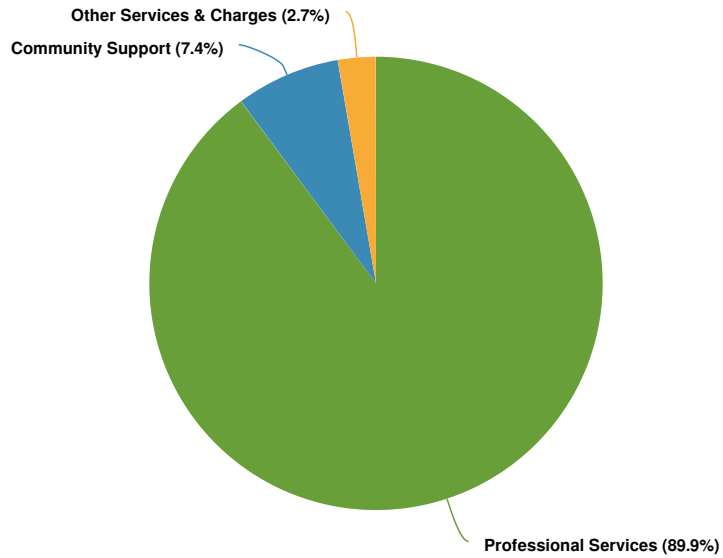


Community Support Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Summary Revenue & Expense

Community Support					
Account ID	Description	FY24 Budgeted	FY24 Projected	FY25 In Progress	Difference
010-3002-40203-0000	Transient Occupancy Tax	25,000.00	25,000.00	35,295.00	-
010-3002-44000-0000	Grant Income	-	3,750.00	-	-
010-3002-44028-0000	CPPA Grant	-	20,864.00	-	-
010-3002-49999-0000	Transfer In	212,000.00	212,000.00	30,640.00	(137,000.00)
	Total Revenue	237,000.00	261,614.00	65,935.00	(137,000.00)
010-3002-50056-0000	Computers/Software	500.00	-	-	(500.00)
010-3002-50068-0000	Building Maintenance	-	855.00	-	-
010-3002-50081-0000	Outside Consultant	50,000.00	50,000.00	50,000.00	-
010-3002-50201-0000	Community Support	228,000.00	70,762.06	-	(228,000.00)
010-3002-50207-0000	Central Sierra RC&D Dues	640.00	640.00	640.00	-
010-3002-50209-0000	Calaveras Chamber Dues	500.00	500.00	500.00	-
010-3002-50214-0000	Frog Hop of Fame	5,350.00	5,350.00	3,000.00	(2,350.00)
010-3002-50223-0000	Outreach	-	-	1,500.00	1,500.00
010-3002-51011-0000	Building Improvements	-	25,789.00	-	-
	Total Expense	284,990.00	153,896.06	55,640.00	(229,350.00)
	GF Contribution	(47,990.00)	107,717.94	10,295.00	92,350.00

Building and Planning

The Building and Planning budget for FY 2024-25 supports essential functions related to development, building inspections, code compliance, and planning within the City of Angels. This budget funds one full-time employee and includes costs for several contracted services.

Staff and Contracted Services:

- Full-Time Employee: Manages day-to-day operations and administrative tasks.
- Contracted Planning Director: Oversees planning functions, ensuring compliance with city regulations and strategic planning initiatives.
- Contracted Building Official: Conducts building inspections and ensures adherence to building codes and standards.
- Code Compliance: Enforces city regulations and codes to maintain safety and standards.
- Engineering Costs for Applicants: Covers the engineering needs for development and building projects, ensuring proper infrastructure planning and implementation.

Funding and Fees

- Building Fees: Designed to fully offset the costs of providing plan checks, inspections, and administrative oversight.
- Planning Fees: Typically do not cover all associated costs. This shortfall is common across many agencies and is covered by the General Fund.
- General Fund Contribution: Significant contributions from the General Fund are included to cover planning costs and projects. Some of these contributions were prepaid in 2023/24 and are included in the General Fund equity (cash carry).

Notable Projects in the Building and Planning Budget for FY 2024-25

The Building and Planning budget for the City of Angels includes several key projects aimed at supporting community development, improving infrastructure, and enhancing city operations. Here are the notable projects for FY 2024-25:

- Habitat for Humanity: Efforts are ramping up for affordable housing projects, providing much-needed housing options for low-income families in the community.
- Utica Hotel: Continued development and renovation efforts are focused on restoring this historic property, contributing to local tourism and preserving the city's heritage.
- Annexing Assistance for Long Range Planning for the City: Support for long-range planning initiatives, including annexation processes, to help the city plan for future growth and development.
- Safe Streets for All Project: This initiative aims to improve pedestrian and vehicular safety throughout the city, implementing measures to reduce accidents and enhance accessibility.
- Wayfinding Sign Project: Developing and implementing improved city signage to enhance navigation and visitor experience, making it easier for residents and tourists to find key locations and attractions.
- Parking and EV Grant Research and Development: Researching and developing grants to improve parking infrastructure and support the installation of electric vehicle (EV) charging stations, promoting sustainable transportation options.

Summary

The FY 2024-25 Building and Planning budget for the City of Angels is designed to support critical functions in development and code compliance. By funding both full-time and contracted positions, the budget ensures comprehensive oversight and operational efficiency. Significant projects and strategic initiatives are aligned with broader city goals, ensuring sustainable development, community safety, and effective resource allocation.

Strategic Plan Alignment

The Building and Planning budget aligns with the city's strategic goals, ensuring that resources are effectively allocated to enhance governance, operational efficiency, and community engagement:

- A1: Enhance governance and operational efficiency.
- A2: Improve infrastructure planning and management.
- A3: Promote transparency and community engagement.
- A4: Ensure sustainable development and resource use.
- A6: Foster a positive and supportive work environment.
- A8: Strengthen regulatory compliance and enforcement.
- B1: Optimize resource allocation.
- B2: Support sustainable growth and development.
- B3: Enhance service delivery.
- B4: Strengthen financial stability.

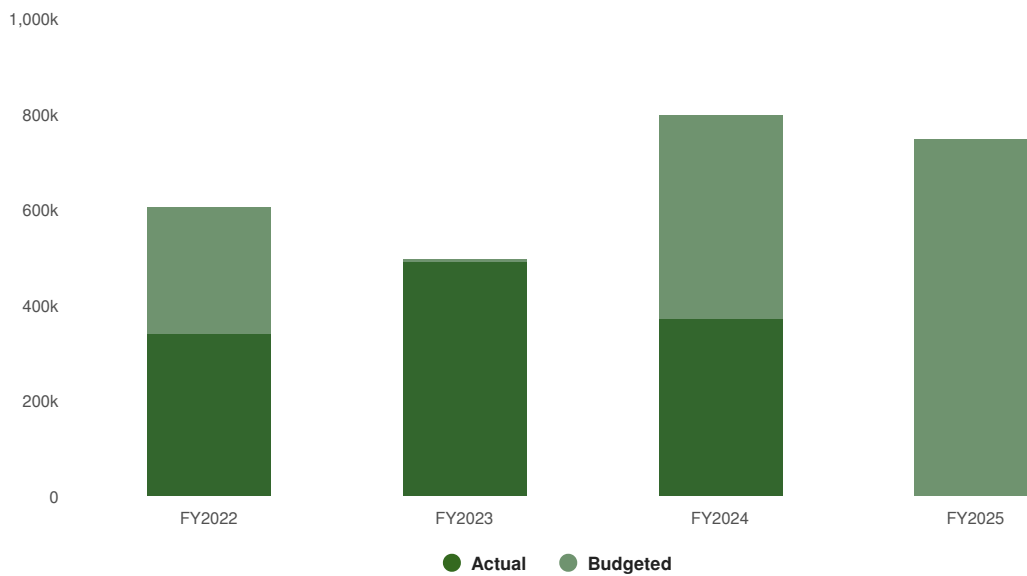


- B5: Promote community safety and preparedness.
- C2: Foster community engagement and support.
- C3: Optimize service delivery and infrastructure development.
- C7: Recognize and appreciate employee contributions and community efforts.

Expenditures Summary

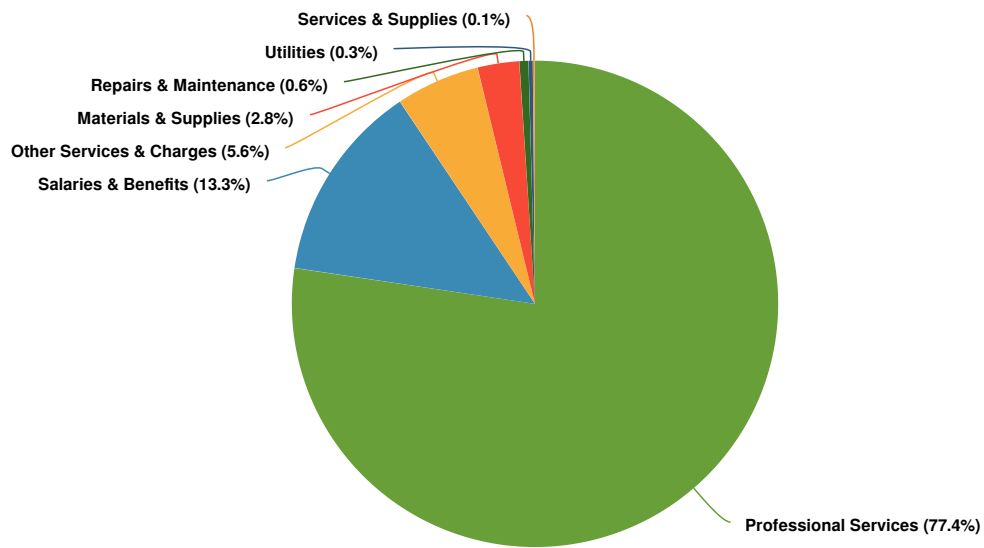
\$747,877 **-\$52,139**
 (-6.52% vs. prior year)

Building and Planning Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Summary Revenue & Expense

Building & Planning	Description	FY24 Budgeted	FY24 Projected	FY25 In Progress	Difference
010-4000-40301-0000	Sign Permits	2,000.00	2,000.00	2,000.00	-
010-4000-40302-0000	Home Occupancy Permit	2,000.00	3,000.00	3,000.00	1,000.00
010-4000-40303-0000	Building Permit Fees	300,000.00	135,000.00	250,000.00	(50,000.00)
010-4000-40304-0000	Encroachments	3,000.00	30,000.00	20,000.00	7,000.00
010-4000-40307-0000	SB 1186 Revenues	2,000.00	712.40	1,000.00	(1,000.00)
010-4000-40600-0000	Planning Fees	50,000.00	25,000.00	25,000.00	(25,000.00)
010-4000-40601-0000	Plan Check Fees	-	50,000.00	85,000.00	85,000.00
010-4000-40631-0000	General Plan Fee	-	-	7,164.00	7,164.00
010-4000-44000-0000	LEAP Grant	120,000.00	120,000.00	15,000.00	(105,000.00)
010-4000-44002-0000	All Hazard Mitigation Grant	-	50,000.00	10,000.00	10,000.00
010-4000-49999-0000	Transfer In	80,000.00	-	100,000.00	20,000.00
	Total Revenue	\$559,000.00	\$415,712.40	\$518,164.00	-\$50,836.00
010-4000-50000-0000	Salaries	57,845.00	54,335.53	56,170.00	(1,675.00)
010-4000-50002-0000	Overtime	1,500.00	138.00	1,500.00	-
010-4000-50015-0000	Holiday Pay	-	2,110.56	-	-
010-4000-50017-0000	Leave Payout	1,500.00	-	1,500.00	-
010-4000-50020-0000	Medicare	839.00	573.65	839.00	-
010-4000-50021-0000	FICA	3,587.00	2,452.53	3,587.00	-
010-4000-50022-0000	State Unemployment Insurance	-	-	420.00	420.00
010-4000-50025-0000	Health Insurance	17,833.00	19,927.84	19,760.00	1,927.00
010-4000-50026-0000	Dental & Life Insurance	1,712.00	1,194.80	1,122.00	(590.00)
010-4000-50027-0000	Vision Insurance	226.00	238.98	226.00	-
010-4000-50028-0000	PERS	9,227.00	5,063.97	9,266.74	39.74
010-4000-50029-0000	Long Term Disability	411.00	410.87	411.00	-
010-4000-50034-0000	Cell Allowance	480.00	228.32	240.00	(240.00)
010-4000-50037-0000	Life Insurance	58.00	63.11	58.00	-
010-4000-50038-0000	PERSUL	16,382.00	9,838.69	136.67	(16,245.33)
010-4000-50042-0000	Planning Commissioner Stipand	3,000.00	1,600.00	3,000.00	-
010-4000-50051-0000	Electricity	750.00	1,919.73	1,344.00	594.00
010-4000-50053-0000	Telephone	500.00	243.15	821.00	321.00
010-4000-50056-0000	Computer/Software	15,050.00	14,279.01	18,371.00	3,321.00
010-4000-50060-0000	Copier	800.00	4,500.00	4,500.00	3,700.00
010-4000-50061-0000	Computer Maint/Software Lease	350.00	-	-	(350.00)
010-4000-50068-0000	Building Maintenance	-	227.92	-	-
010-4000-50074-0000	Alarm	250.00	224.51	250.00	-
010-4000-50081-0000	Outside Consultant	400,000.00	259,581.35	360,000.00	(40,000.00)
010-4000-50085-0000	IT Services	1,000.00	1,902.51	2,000.00	1,000.00
010-4000-50087-0000	Engineering Services	170,000.00	50,000.00	170,000.00	-
010-4000-50091-0000	GIS Consultant	-	-	5,000.00	5,000.00
010-4000-50107-0000	Solid Waste Fees	-	66.00	139.00	139.00
010-4000-50111-0000	Water Sewer	2,000.00	2,429.76	630.00	(1,370.00)
010-4000-50152-0000	Office Supplies	2,000.00	1,621.85	2,000.00	-
010-4000-50158-0000	Facility/Janitorial Services	-	120.00	120.00	120.00
010-4000-50173-0000	Postage	-	328.85	350.00	350.00
010-4000-50301-0000	Dues & Subscriptions	500.00	1,600.00	500.00	-
010-4000-50302-0000	Training & Travel	5,000.00	1,468.67	2,500.00	(2,500.00)
010-4000-50310-0000	LAFCO Contribution	33,456.00	33,455.39	33,473.65	17.65
010-4000-50311-0000	Legal Notices	5,000.00	3,500.00	5,000.00	-
010-4000-50350-0000	Workers Comp	3,760.00	4,180.00	1,042.00	(2,718.00)
010-4000-50366-0000	Code Enforcement	45,000.00	45,000.00	41,600.00	(3,400.00)
	Total Expense	\$800,016.00	\$524,825.55	\$747,877.06	-\$52,138.94



	General Fund Contribution	-\$241,016.00	-\$109,113.15	-\$229,713.06	\$1,302.94



Fire Department

The City of Angels Fire Department is structured to deliver essential emergency services efficiently through a mix of full-time, part-time, and contracted staff. The department's operations are centered around responding to a variety of incidents, ranging from emergency medical services to fire-related emergencies.

Incident Distribution

- Emergency Medical Service (EMS) Incidents (45%): The majority of calls, requiring immediate medical assistance.
- Public Service Assistance (15%): Includes non-fire emergencies such as:
 - Helicopter landings
 - Lift assists
 - Carbon dioxide alerts
 - Smoke detector alerts
- Dispatched and Canceled Calls (16%): Instances where fire services are dispatched but later canceled due to other agencies handling the situation.
- Fire-related Incidents (24%): Includes vegetation fires, structure fires, and smoke checks.

Personnel and Cost Management

- The Fire Chief, along with the City Administrator, is exploring scheduling strategies to improve service quality within the approved budget.

Measure A – Fire Tax

Measure A is a public initiative aimed at improving response, increasing staffing for equipment costs by raising the County sales tax.

- Tax Increase: The measure proposes a 1% increase in the County Sales Tax, bringing the rate to 8.75% in the City of Angels, effective October 2024. This adjustment aligns with the sales tax rate in the nearby City of Sonora, aiming to mitigate the risk of revenue leakage.

Funding Allocation:

Personnel Costs: 70% of the revenue from the increased tax must be allocated to personnel-related expenses, including:

- Salaries
- Benefits
- Training
- Personal Protective Equipment (PPE)

Equipment/Supplies: 30% of the revenue from the increased tax must be allocated to equipment/supply-related expenses, including:

- Rent/Mortgage (Debt)
- Fire Truck
- Equipment outside of PPE

Operational Challenges and Goals

- Enhanced Coverage: Ensure all areas within the city are adequately covered for emergency response.
- Support Roles: Continue to provide essential support to other city departments, particularly Public Works, to manage city property and conduct public outreach effectively.
- Efficient Tax Utilization: Ensure the additional revenue from Measure A is effectively used to enhance fire services, with a significant focus on personnel costs.

This structured approach aims to ensure the City of Angels Fire Department operates efficiently, maintains high standards of emergency response, and supports other city functions despite financial and staffing challenges.

Strategic Plan Alignment:

The Fire Department budget aligns with several strategic goals:

- A1: Enhance governance and operational efficiency.
- A3: Promote transparency and community engagement.



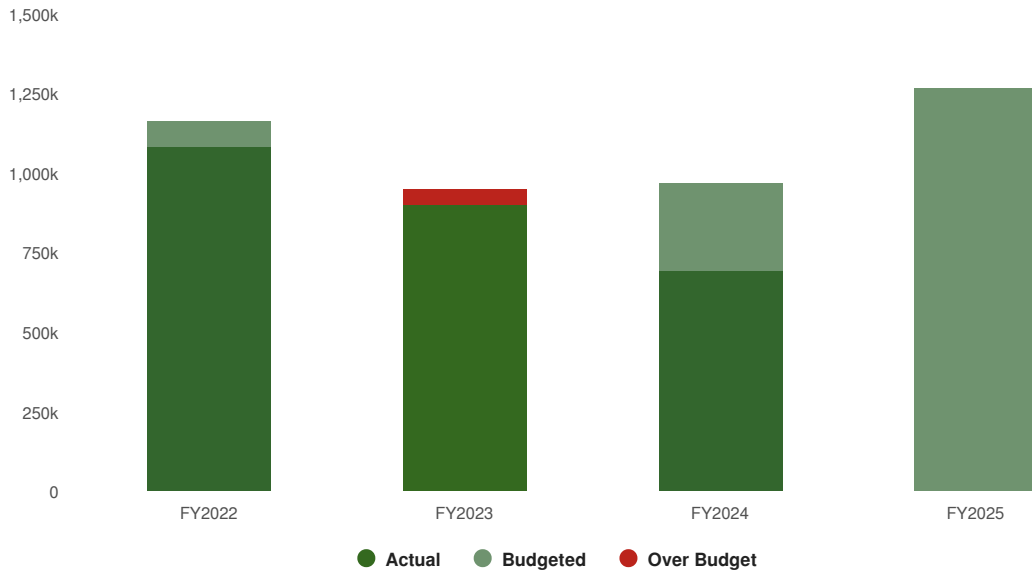
- A8: Foster a positive and supportive work environment.

City of Angels Department of Public Safety - Fire Department

Expenditures Summary

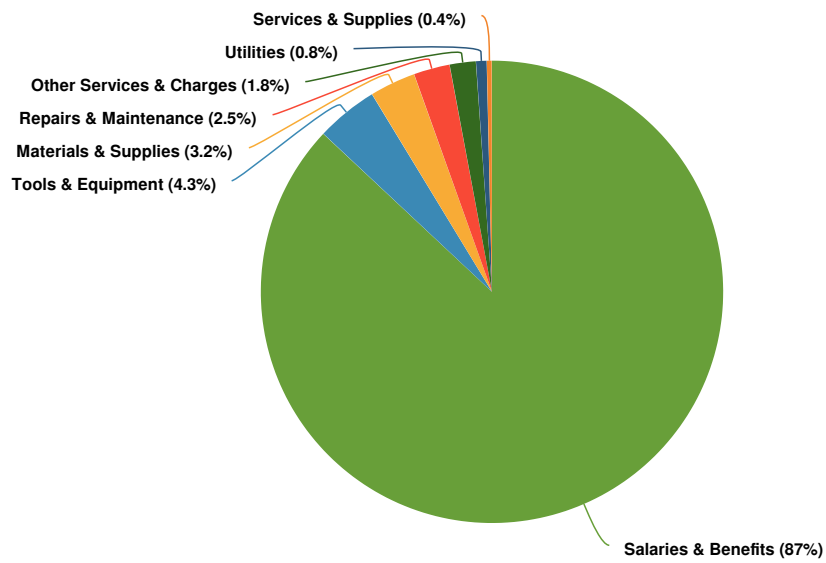
\$1,268,721 **\$297,987**
(30.70% vs. prior year)

Fire Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Summary Revenue & Expense

Fire	Description	FY24 Budgeted	FY24 Projected	FY25 In Progress	Difference
010-6000-40207-0000	Measure A	-	-	237,150.00	237,150.00
010-6000-40612-0000	Fire Special Services	5,000.00	1,000.00	1,500.00	(3,500.00)
010-6000-40714-0000	Reimbursable	3,500.00	3,035.00	3,000.00	(500.00)
010-6000-49999-0000	Fund Transfer - In	179,659.00	182,659.00	328,683.13	149,024.13
		\$ 188,159.00	\$ 186,694.00	\$ 570,333.13	\$ 382,174.13
010-6000-50000-0000	Salaries Regular	326,969.00	294,966.27	584,780.00	257,811.00
010-6000-50001-0000	Salaries - Part Time	149,800.00	167,551.78	168,948.00	19,148.00
010-6000-50002-0000	Overtime	65,000.00	78,852.18	25,000.00	(40,000.00)
010-6000-50004-0000	Fire Planned Overtime	4,375.00	8,363.20	9,355.00	4,980.00
010-6000-50010-0000	Call Out Pay	8,719.00	-	-	(8,719.00)
010-6000-50015-0000	Holiday Pay	12,966.00	13,806.54	13,913.00	947.00
010-6000-50017-0000	Leave Payout	8,000.00	1,751.75	8,000.00	-
010-6000-50020-0000	Medicare	7,796.00	8,070.39	8,407.00	611.00
010-6000-50021-0000	FICA	33,403.00	35,898.00	33,470.00	67.00
010-6000-50022-0000	State Unemployment Insurance	-	-	2,100.00	2,100.00
010-6000-50025-0000	Health Insurance	76,782.00	58,811.57	52,362.00	(24,420.00)
010-6000-50026-0000	Dental & Life Insurance	5,776.00	4,733.24	4,390.00	(1,386.00)
010-6000-50027-0000	Vision Insurance	1,000.00	785.38	807.00	(193.00)
010-6000-50028-0000	PERS	55,765.00	63,853.58	78,002.00	22,237.00
010-6000-50029-0000	Long Term Disability	2,781.00	2,028.53	2,633.41	(147.59)
010-6000-50032-0000	Uniform Allowance	3,750.00	2,131.58	3,750.00	-
010-6000-50034-0000	Cell Allowance	1,200.00	1,293.16	1,200.00	-
010-6000-50037-0000	Life Insurance	288.00	255.56	288.00	-
010-6000-50038-0000	PERSUL	13,155.00	12,729.00	15,532.36	2,377.36
010-6000-50051-0000	Electricity	5,177.00	5,381.80	3,767.00	(1,410.00)
010-6000-50052-0000	Propane	2,500.00	3,346.64	3,500.00	1,000.00
010-6000-50053-0000	Telephone	2,300.00	1,931.52	2,300.00	-
010-6000-50054-0000	Fuel	13,000.00	12,827.81	15,000.00	2,000.00
010-6000-50056-0000	Computer/Software	16,133.00	8,034.58	7,621.00	(8,512.00)
010-6000-50059-0000	Internet/Wireless Connection	2,750.00	1,826.37	2,000.00	(750.00)
010-6000-50060-0000	Copier	2,305.00	3,224.04	2,500.00	195.00
010-6000-50062-0000	RMS System	-	199.55	-	-
010-6000-50063-0000	Equipment Maintenance & Repair	3,600.00	2,960.09	3,600.00	-
010-6000-50064-0000	Vehicle Maintenance & Repair	20,000.00	16,085.27	17,000.00	(3,000.00)
010-6000-50065-0000	Radio Maintenance	1,500.00	1,886.56	1,500.00	-
010-6000-50068-0000	Building Maintenance	4,950.00	2,116.81	2,500.00	(2,450.00)
010-6000-50069-0000	Grounds Maintenance	-	454.15	500.00	500.00
010-6000-50073-0000	SCBA Maintenance	4,500.00	2,000.00	4,500.00	-
010-6000-50077-0000	Equipment	-	-	55,000.00	55,000.00
010-6000-50107-0000	Solid Waste Fees	-	330.00	-	-
010-6000-50111-0000	Utilities	1,340.00	2,467.03	2,500.00	1,160.00
010-6000-50152-0000	Office Supplies	2,100.00	1,000.00	1,500.00	(600.00)
010-6000-50153-0000	Materials & Supplies	3,350.00	2,500.00	3,350.00	-
010-6000-50155-0000	Promotional Materials	1,500.00	-	2,500.00	1,000.00
010-6000-50156-0000	Code Books	2,000.00	200.00	750.00	(1,250.00)
010-6000-50157-0000	Medical Supplies	20,000.00	20,000.00	10,000.00	(10,000.00)
010-6000-50158-0000	Facility/Janitorial Services	-	1,424.48	1,500.00	1,500.00
010-6000-50173-0000	Postage	-	50.00	100.00	100.00
010-6000-50301-0000	Dues & Subscriptions	100.00	100.00	100.00	-
010-6000-50302-0000	Training & Travel	12,000.00	7,500.00	10,000.00	(2,000.00)
010-6000-50305-0000	Physicals	4,500.00	-	4,500.00	-
010-6000-50306-0000	Fire Uniforms	4,000.00	4,000.00	4,500.00	500.00
010-6000-50313-0000	Recruiting	-	89.00	500.00	500.00

010-6000-50326-0000	Fire Meals	2,000.00	-	2,000.00	-
010-6000-50350-0000	Workers Comp	60,104.00	82,313.33	90,695.00	30,591.00
010-6000-51001-0000	Capital Outlay - Equipment	-	1,791.12	-	-
	Total Expense	969,234.00	941,921.86	1,268,720.77	299,486.77
	General Fund Contribution	(781,075.00)	(755,227.86)	(698,387.64)	82,687.36



Police Department

The City of Angels Police Department is tackling significant challenges related to staffing and retention. To address these issues, several strategies have been implemented to enhance recruitment, retention, and overall departmental effectiveness.

Staffing and Recruitment

Retention Strategies: In response to high turnover and recruitment difficulties, the City Council, City Administrator, Police Chief, and staff have been discussing potential strategies to improve employee retention and reduce turnover. Compensation was revised in 2022; at that time, multi-year salaries were reviewed.

Operational Focus

- **Public Outreach and Efficiency** - With a fully staffed team, the department plans to enhance its public outreach efforts, streamline internal processes, and engage more in community planning, particularly for new developments and parks. This proactive approach aims to build stronger community relations and improve service delivery.

Officer Wellness

- **Cordico Wellness Program** - To support officers' mental health, particularly in dealing with high-stress situations, the department has implemented the Cordico Wellness Program. This program supplements existing Employee Assistance Programs (EAP), providing comprehensive mental health support and resources to officers.

- **Wellness Grant** of \$15,000 was spent last fiscal year on items such as gym equipment for the officer wellness program.

Revenue Considerations

- **Parking Enforcement** - The department serves as the County Parking Enforcement authority, generating revenue from parking citations.

- **Plans** are underway to manage and limit parking in critical areas, such as downtown and near schools, which could further increase departmental revenue. This initiative aims to improve traffic flow and safety while enhancing the department's financial stability.

Summary

The City of Angels Police Department is actively working to overcome staffing challenges through enhanced retention strategies and competitive compensation. By focusing on public outreach, operational efficiency, and officer wellness, the department aims to improve service delivery and community relations. Additionally, strategic management of parking enforcement is expected to bolster departmental revenue, supporting overall sustainability and growth.

Strategic Plan Alignment:

The Police Department budget aligns with several strategic goals:

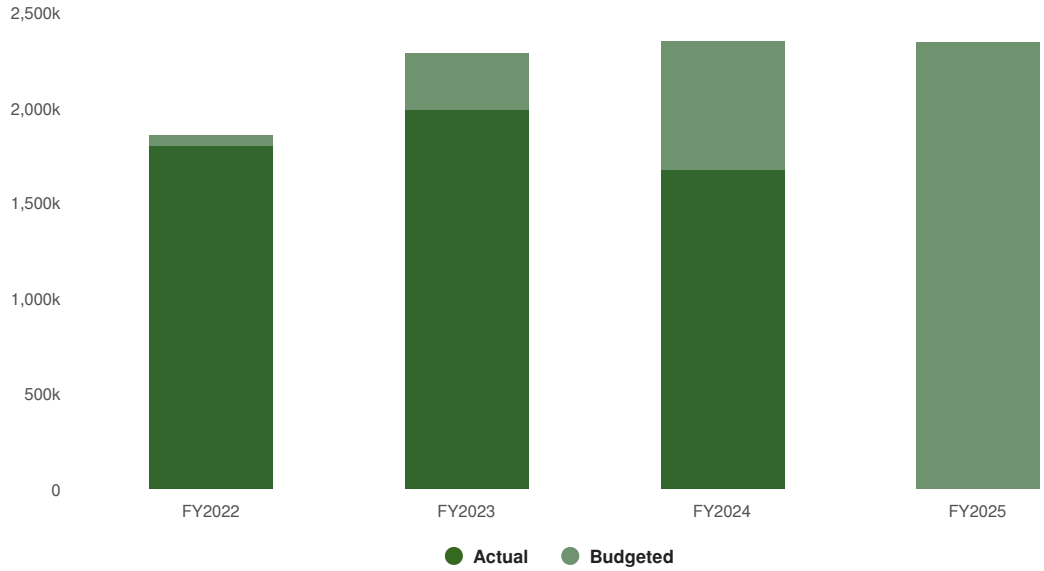
- A1: Enhance governance and operational efficiency.
- A3: Promote transparency and community engagement.
- A7: Improve infrastructure and service delivery.
- A8: Foster a positive and supportive work environment.
- B1: Ensure public safety and security.
- B4: Develop sustainable financial policies and 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.

Expenditures Summary

\$2,338,864 **-\$12,852**
(-0.55% vs. prior year)

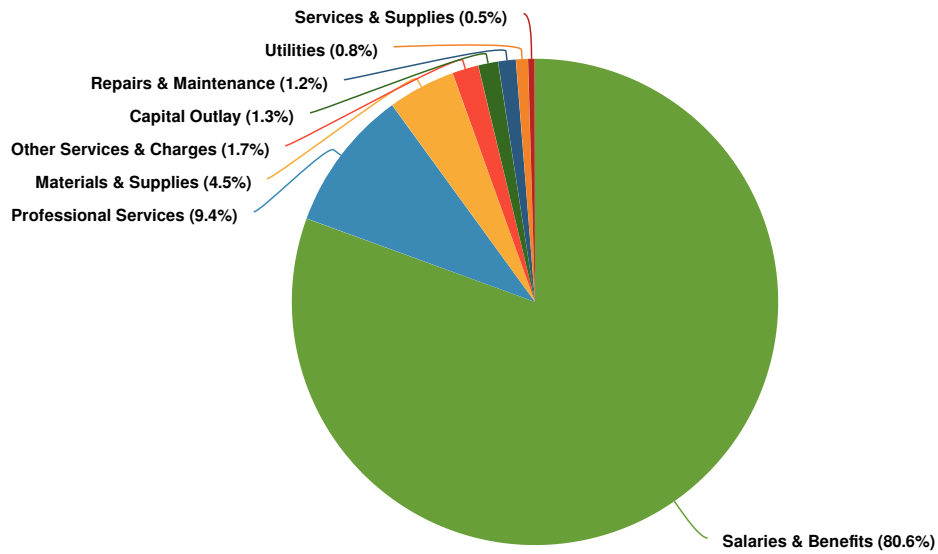


Police Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Summary Revenue & Expense

Police	Description	FY24 Budgeted	FY24 Projected	FY25 In Progress	Difference
010-6100-40401-0000	Traffic Fines	150.00	100.00	150.00	-
010-6100-40402-0000	Criminal Fines	250.00	150.00	150.00	(100.00)
010-6100-40404-0000	Parking Enforcement	10,000.00	6,565.00	7,000.00	(3,000.00)
010-6100-40503-0000	POST Training Reimbursement	5,000.00	2,840.00	3,000.00	(2,000.00)
010-6100-40608-0000	Police Special Services	3,000.00	5,000.00	5,000.00	2,000.00
010-6100-40707-0000	PD Vest Reimbursement	1,500.00	-	1,500.00	-
010-6100-40719-0000	CCW/DOJ Fees	1,500.00	1,500.00	1,500.00	-
010-6100-44000-0000	Grant Income	46,000.00	46,000.00	46,000.00	-
010-6100-44029-0000	MOA PD Reimbursement City	59,876.00	52,845.43	55,000.00	(4,876.00)
010-6100-49999-0000	Fund Transfer - In	136,000.00	136,000.00	146,166.00	10,166.00
		\$ 263,276.00	\$ 251,000.43	\$ 265,466.00	\$ 2,190.00
010-6100-50000-0000	Salaries	853,771.00	824,634.09	899,492.00	45,721.00
010-6100-50001-0000	Salaries - Part Time/Reserve	33,700.00	18,662.78	18,938.00	(14,762.00)
010-6100-50002-0000	Overtime	52,500.00	48,969.94	50,000.00	(2,500.00)
010-6100-50011-0000	On-Call Pay	19,362.00	11,905.15	19,362.00	-
010-6100-50015-0000	Holiday Pay	30,975.00	38,054.15	32,296.00	1,321.00
010-6100-50016-0000	K-9 Program	10,833.00	4,454.22	5,324.60	(5,508.40)
010-6100-50017-0000	Leave Payout	5,000.00	5,812.50	6,250.00	1,250.00
010-6100-50020-0000	Medicare	12,778.00	13,749.66	14,551.28	1,773.28
010-6100-50021-0000	FICA	54,637.00	58,791.37	62,219.28	7,582.28
010-6100-50022-0000	Prior PT PERS	-	-	4,200.00	4,200.00
010-6100-50025-0000	Health Insurance	117,500.00	83,348.86	87,453.00	(30,047.00)
010-6100-50026-0000	Dental & Life Insurance	3,960.00	6,421.57	6,527.00	(3,433.00)
010-6100-50027-0000	Vision Insurance	1,500.00	974.96	1,036.00	(464.00)
010-6100-50028-0000	PERS	159,715.00	148,587.21	170,777.00	11,062.00
010-6100-50029-0000	Long Term Disability	6,257.00	5,125.01	6,976.00	719.00
010-6100-50032-0000	Uniform Allowance	8,750.00	7,105.26	9,750.00	1,000.00
010-6100-50034-0000	Cell Allowance	2,400.00	2,106.32	2,400.00	-
010-6100-50037-0000	Life Insurance	519.00	474.97	519.00	-
010-6100-50038-0000	PERSUL	245,175.00	245,175.00	399,332.98	154,157.98
010-6100-50051-0000	Electricity	9,430.00	10,045.61	7,032.00	(2,398.00)
010-6100-50052-0000	Propane	1,389.00	449.94	500.00	(889.00)
010-6100-50053-0000	Telephone	11,156.00	9,000.00	11,156.00	-
010-6100-50054-0000	Fuel	30,000.00	30,583.76	35,000.00	5,000.00
010-6100-50056-0000	Computer/Software	20,650.00	10,672.32	53,626.00	32,976.00
010-6100-50058-0000	Auto Lease - Principal	5,443.00	5,560.83	-	(5,443.00)
010-6100-50059-0000	Internet/Wireless Connection	4,500.00	2,811.20	3,000.00	(1,500.00)
010-6100-50060-0000	Copier	4,800.00	4,088.13	4,500.00	(300.00)
010-6100-50063-0000	Equipment Maintenance & Repair	2,000.00	-	1,000.00	(1,000.00)
010-6100-50064-0000	Vehicle Maintenance & Repair	22,000.00	19,572.57	20,000.00	(2,000.00)
010-6100-50068-0000	Building Maintenance	4,500.00	1,731.00	2,000.00	(2,500.00)
010-6100-50072-0000	Safety Equipment	36,600.00	3,000.00	-	(36,600.00)
010-6100-50074-0000	Alarm	2,226.00	2,968.00	2,250.00	24.00
010-6100-50085-0000	IT Services	27,000.00	16,040.04	17,000.00	(10,000.00)
010-6100-50099-0000	County Dispatch Services	196,432.00	196,432.00	203,700.00	7,268.00
010-6100-50107-0000	Solid Waste Fees	150.00	-	278.00	128.00
010-6100-50111-0000	Utilities	2,400.00	3,196.05	3,500.00	1,100.00
010-6100-50112-0000	CCW Fees	1,500.00	969.33	1,500.00	-
010-6100-50151-0000	Range Supplies	5,000.00	272.24	5,000.00	-
010-6100-50152-0000	Office Supplies	3,500.00	1,183.20	3,500.00	-
010-6100-50153-0000	Materials & Supplies	23,398.00	18,067.36	8,000.00	(15,398.00)
010-6100-50158-0000	Facility/Janitorial Services	1,440.00	1,280.00	1,440.00	-
010-6100-50301-0000	Dues & Subscriptions	1,466.00	596.00	4,720.00	3,254.00
010-6100-50302-0000	Training & Travel	10,000.00	3,500.00	8,000.00	(2,000.00)
010-6100-50313-0000	Recruiting	7,500.00	2,500.00	7,500.00	-
010-6100-50318-0000	Investigations	3,000.00	-	3,000.00	-
010-6100-50320-0000	POST Training	5,000.00	3,200.00	5,000.00	-
010-6100-50323-0000	PD Vests	3,000.00	-	3,500.00	500.00
010-6100-50324-0000	K-9 Program	7,500.00	6,820.00	7,500.00	-
010-6100-50350-0000	Workers Comp	71,359.00	73,681.00	87,171.00	15,812.00
010-6100-51001-0000	Capital Outlay - Equipment	83,861.00	68,713.07	31,087.00	(52,774.00)
010-6100-51002-0000	Capital Outlay - Vehicle Reserve	-	75,876.84	-	-
010-6100-53001-0000	Interest on Debt	-	889.00	-	-



	Total Expense	2,233,532.00	2,098,050.51	2,338,864.14	105,332.14
	General Fund Contribution	(1,970,256.00)	(1,847,050.08)	(2,073,398.14)	(103,142.14)



Public Works

The Public Works Department is responsible for maintaining parks, roadside vegetation, local roads, non-LLD streetlights, sidewalks, and all city facilities. The focus for this fiscal year includes enhancing efficiency, road repairs, and ensuring safety and cost-effectiveness in operations.

Road Repairs and Maintenance

The City of Angels' road repairs and maintenance budget for FY 2024-25 focuses on sustaining and improving the city's transportation infrastructure. The budget includes initiatives for pavement management, funding applications, and energy efficiency in street lighting.

Pavement Management

- The department will prioritize crack-sealing roads rated "Good" according to the 2024 Pavement Management Study. This proactive approach aims to prevent further deterioration and extend the lifespan of the roads.

Funding and Equipment

RMRA Funding - Plans are in place to apply for Road Maintenance and Rehabilitation Account (RMRA) funding. This funding will support ongoing crack sealing and other road maintenance efforts, ensuring that the city's roads remain in good condition.

Gas Tax Funds - Gas tax funds will be utilized to focus on microsurfacing and stripping contracts. Microsurfacing helps to maintain and protect road surfaces, while stripping ensures clear and visible road markings for safety.

CRSSA Funding - The Coronavirus Response and Relief Supplemental Appropriations Act (CRSSA) provides \$100,000 in funding, which can be used for part-time staffing dedicated to road management. This additional staffing will help to oversee and implement the road maintenance projects efficiently.

Energy Efficiency

Street Lighting - Staff recommends seeking grant funding to switch to energy-efficient street lighting. Upgrading to energy-efficient lighting will reduce energy consumption and operational costs while enhancing street visibility and safety.

Safety and Training:

Liability Reduction - Focuses on training staff and equipping vehicles with necessary safety gear to reduce liability costs. In-house training and education programs will be implemented for better preparedness and protection of staff.

These efforts align with the city's strategic goals to enhance infrastructure, promote sustainability, and ensure efficient resource management.

Strategic Plan Alignment:

The Public Works Department budget aligns with several strategic goals:

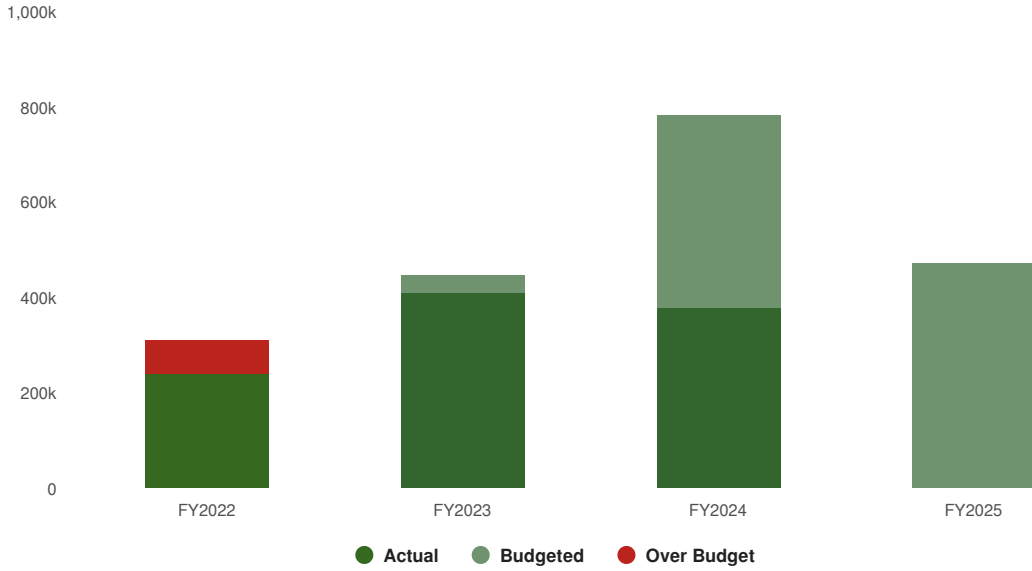
- A1: Enhance governance and operational efficiency.
- A2: Foster a sustainable environment and efficient resource use.
- A3: Promote transparency and community engagement.
- A7: Improve infrastructure and service delivery.
- A8: Foster a positive and supportive work environment.
- C1: Ensure community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

Expenditures Summary

\$471,930 **-\$312,106**
(-39.81% vs. prior year)

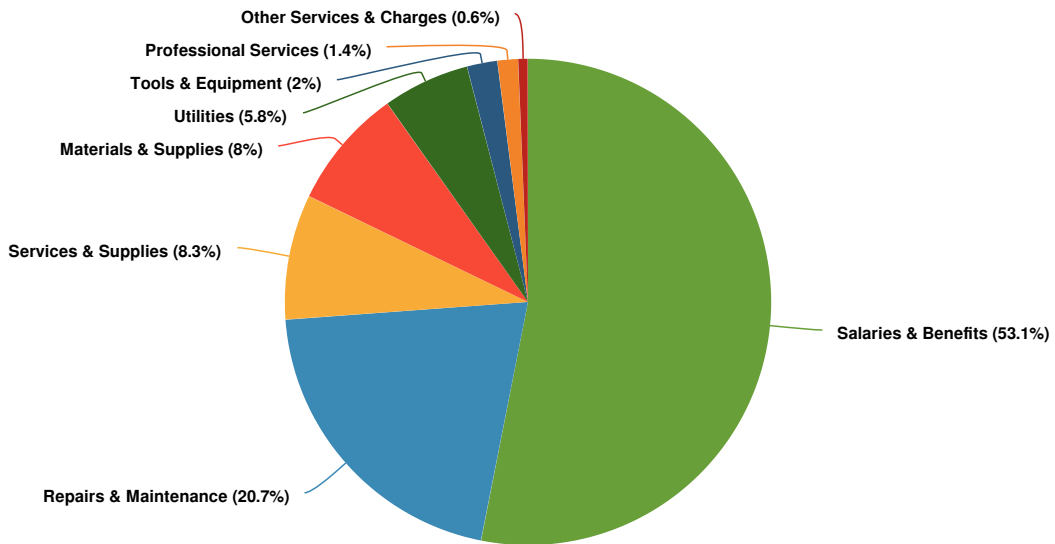


Public Works Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Summary Revenue & Expense

Public Works	Description	FY24 Budgeted	FY24 Projected	FY25 In Progress	Difference
010-7010-40504-0000	Highway 49 Street Cleaning	4,622.00	4,622.00	4,200.00	(422.00)
010-7010-40614-0000	Banner/Event Fees	500.00	700.00	700.00	200.00
010-7010-40704-0000	Property Rental	16,890.00	16,890.00	9,530.00	(7,360.00)
010-7010-40717-0000	Park Shelter Rental	-	-	5,000.00	5,000.00
010-7010-44000-0000	Grant Income	100,000.00	-	100,000.00	-
010-7010-44025-0000	FEMA	-	22,729.76	-	-
010-7010-49999-0000	Fund Transfer - In	541,738.00	410,364.00	345,576.00	(196,162.00)
		\$ 663,750.00	\$ 455,305.76	\$ 465,006.00	\$ (198,744.00)
010-7010-50000-0000	Salaries	85,632.00	75,798.80	88,041.00	2,409.00
010-7010-50001-0000	Salaries - Part Time	2,000.00	4,347.46	100,000.00	98,000.00
010-7010-50002-0000	Overtime	2,500.00	2,661.50	-	(2,500.00)
010-7010-50010-0000	Call Out Pay	1,415.00	190.64	2,020.00	605.00
010-7010-50011-0000	On Call Pay	14,314.00	13,906.90	2,295.00	(12,019.00)
010-7010-50015-0000	Holiday Pay	6,000.00	4,179.50	-	(6,000.00)
010-7010-50017-0000	Leave Payout	-	-	-	-
010-7010-50020-0000	Medicare	1,532.00	1,204.00	1,276.00	(256.00)
010-7010-50021-0000	FICA	6,548.00	6,426.58	5,458.00	(1,090.00)
010-7010-50025-0000	Health Insurance	16,812.00	14,509.02	9,971.00	(6,841.00)
010-7010-50026-0000	Dental & Life Insurance	1,525.00	1,500.00	1,147.00	(378.00)
010-7010-50027-0000	Vision Insurance	280.00	273.64	202.00	(78.00)
010-7010-50028-0000	PERS	11,300.00	9,400.75	10,530.00	(770.00)
010-7010-50029-0000	Long Term Disability	750.00	688.90	625.00	(125.00)
010-7010-50031-0000	Retiree Benefit	-	-	-	-
010-7010-50032-0000	Uniform Allowance	480.00	-	365.00	(115.00)
010-7010-50034-0000	Cell Allowance	461.00	913.00	350.00	(111.00)
010-7010-50036-0000	Unemployment benefits	-	-	614.00	614.00
010-7010-50037-0000	Life Insurance	111.00	113.62	85.00	(26.00)
010-7010-50038-0000	PERSUL	31,453.00	59,032.13	19,182.55	(12,270.45)
010-7010-50051-0000	Electricity	20,000.00	28,000.00	21,825.00	1,825.00
010-7010-50052-0000	Propane	1,500.00	240.63	1,500.00	-
010-7010-50053-0000	Telephone	3,100.00	3,902.80	4,000.00	900.00
010-7010-50054-0000	Fuel	-	16,886.09	5,000.00	5,000.00
010-7010-50055-0000	Street Lights	25,000.00	29,583.29	25,000.00	-
010-7010-50056-0000	Computer/Software	9,000.00	7,982.98	1,298.58	(7,701.42)
010-7010-50063-0000	Equipment Maintenance & Repair	5,000.00	1,220.27	5,000.00	-
010-7010-50064-0000	Vehicle Maintenance & Repair	3,000.00	5,461.83	5,000.00	2,000.00
010-7010-50068-0000	Building Maintenance	4,000.00	4,000.00	4,000.00	-
010-7010-50069-0000	Grounds Maintenance	2,000.00	125.93	2,000.00	-
010-7010-50070-0000	Tools	2,000.00	842.32	2,000.00	-
010-7010-50071-0000	Equipment Rental	1,600.00	-	1,600.00	-
010-7010-50072-0000	Safety Equipment	1,500.00	3,706.55	2,500.00	1,000.00
010-7010-50074-0000	Alarm	2,000.00	896.00	2,000.00	-
010-7010-50075-0000	Street Signs	300.00	2,366.72	300.00	-
010-7010-50077-0000	Equipment	15,000.00	-	5,000.00	(10,000.00)
010-7010-50079-0000	Operated Equipment Rental	5,000.00	5,707.80	5,000.00	-
010-7010-50085-0000	IT Services	5,000.00	5,778.23	6,500.00	1,500.00
010-7010-50107-0000	Solid Waste Fees	150.00	730.12	278.00	128.00
010-7010-50111-0000	Utilities	23,260.00	36,002.99	37,000.00	13,740.00
010-7010-50152-0000	Office Supplies	500.00	456.17	500.00	-
010-7010-50153-0000	Materials & Supplies	5,000.00	6,511.29	6,000.00	1,000.00
010-7010-50176-0000	Pavement Repairs	70,000.00	2,909.25	70,000.00	-
010-7010-50177-0000	Tree Maintenance	5,000.00	2,866.67	5,000.00	-
010-7010-50301-0000	Dues & Subscriptions	500.00	-	500.00	-
010-7010-50302-0000	Training & Travel	2,000.00	1,115.75	2,000.00	-
010-7010-50307-0000	Uniform Service	6,700.00	4,745.27	-	(6,700.00)



010-7010-50313-0000	Recruiting	-	74.31	500.00	500.00
010-7010-50350-0000	Workers Comp	9,864.00	9,136.99	8,467.00	(1,397.00)
010-7010-51001-0000	Capital Outlay- Equipment	372,949.00	98,747.13	-	(372,949.00)
	Total Expense	784,036.00	475,143.82	471,930.13	(312,105.87)
	General Fund Contribution	(120,286.00)	(19,838.06)	(6,924.13)	113,361.87

iWorQ Pavement Management system can use GIS maps to report roads for repair and estimate the cost.

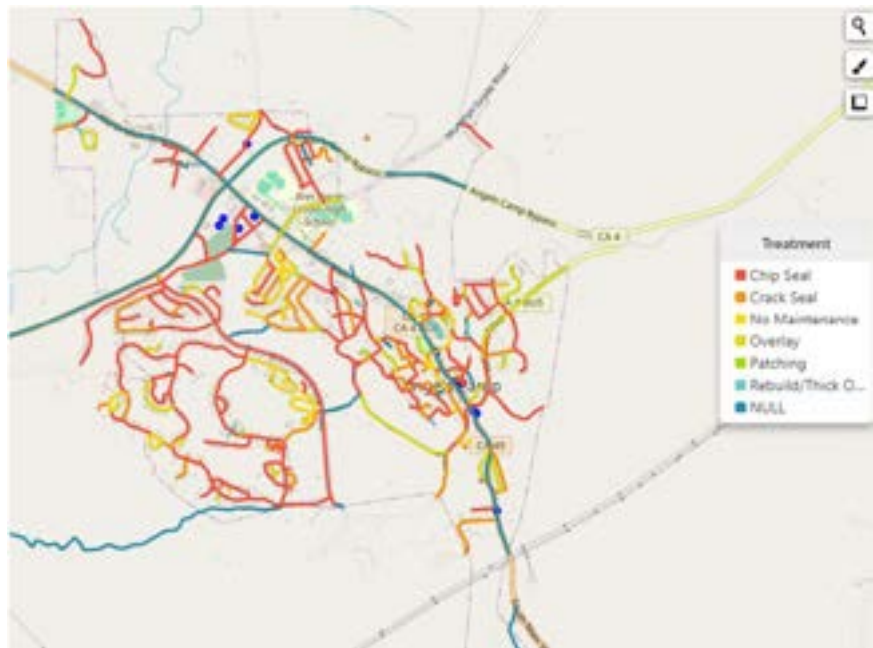


iWorQ - Google Chrome
 iworq.net/iworq/0_Pages/Pave/popupBudget.php?sid=545C

BUDGET INFORMATION

Budget - 2024 Pvmt Plan

Category	Year 1	% Sys	Y
Segments Not In Budget	--	--	--
No Maintenance	\$0.00	0.00	\$
Routine	\$310.23	3.06	\$
Preventative	\$191,748.76	94.48	\$
Rehabilitation	\$0.00	0.00	\$
Reconstruction	\$0.00	0.00	\$
Total	\$192,058.99		\$



Wastewater Department

City of Angels Wastewater System Capital Improvements Program, 2024-2028

The Wastewater Department is initiating a five-year rate plan to address significant infrastructure and operational needs. The focus for this year includes completing capital projects, addressing new issues identified during recent storms, and ensuring future sustainability and compliance.

Additional Focus Areas

Ongoing Rate Study: A new rate study is underway and is expected to be completed during the first quarter of the new fiscal year. This study will provide crucial data to ensure the financial sustainability of the wastewater system.

Staffing Changes

-New position in budget for Plant Operator II which would be split 50/50 between Water and Wastewater. This position was set up to cover absences such as vacation and sick time so that the superintendent does not have to drop down and cover the position.

Staff Safety

Emphasis on Safety and Wellness: To mitigate workers' compensation claims and maintain a healthy workforce, there will be a strong emphasis on staff safety and wellness. Both staff and management will participate in safety education and training programs to support this focus.

Summary

The City of Angels has outlined a detailed plan for wastewater system improvements over the next five years. By addressing infrastructure needs through strategic capital projects, ensuring financial sustainability via a comprehensive rate study, and prioritizing staff safety, the city aims to maintain and enhance its wastewater services. Funding for these projects will come from a mix of reserve funds, grants, debt service, and developer contributions ensuring a balanced approach to resource allocation.

Strategic Plan Alignment:

The Wastewater Department budget aligns with several strategic goals:

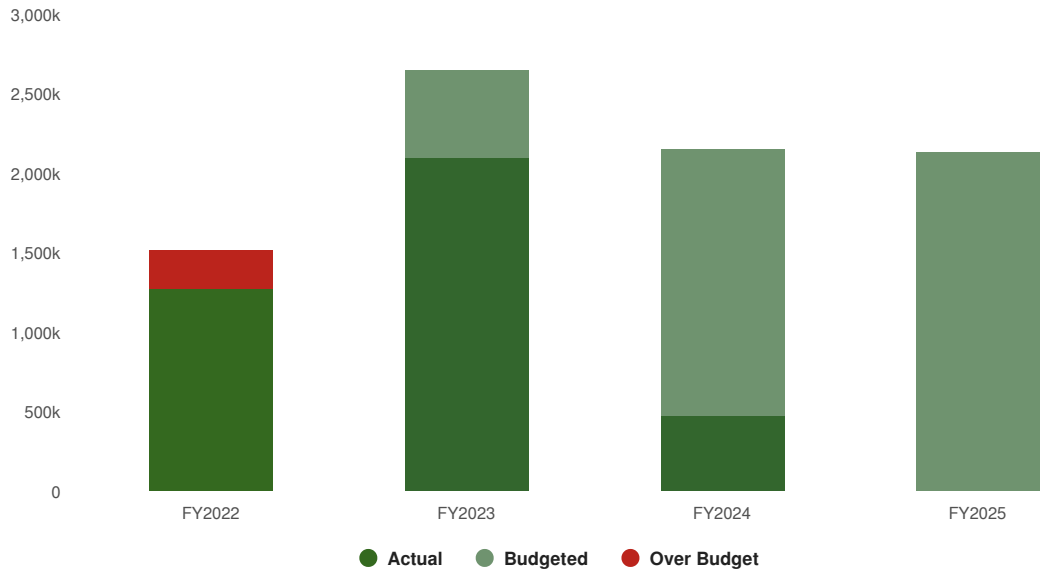
- A3: Promote transparency and community engagement.
- A6: Enhance environmental sustainability and resilience.
- A7: Improve infrastructure and service delivery.
- A8: Foster a positive and supportive work environment.
- B5: Ensure effective management of financial resources.
- C1: Ensure community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

Expenditures Summary

\$2,135,630 **-\$15,746**
(-0.73% vs. prior year)

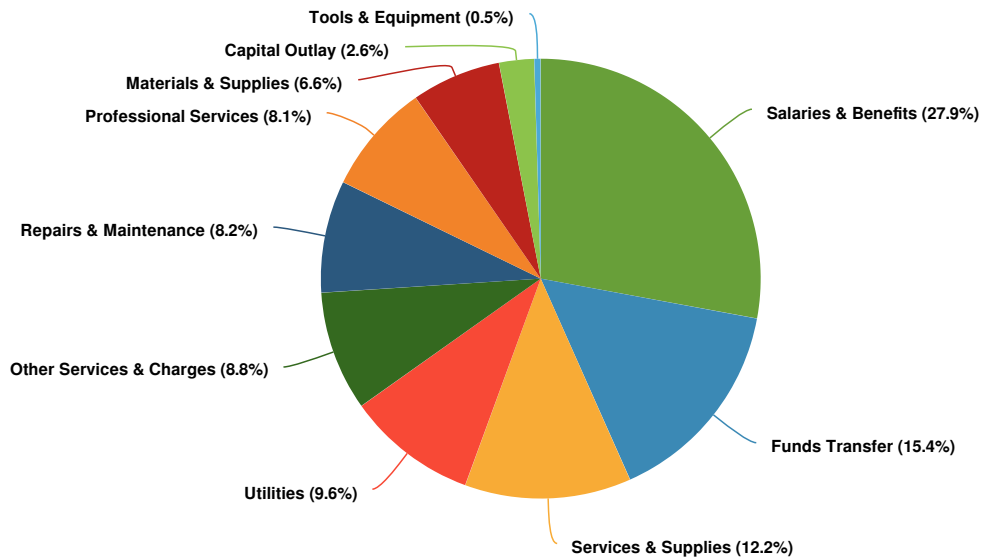


Wastewater Department Proposed and Historical Budget vs. Actual

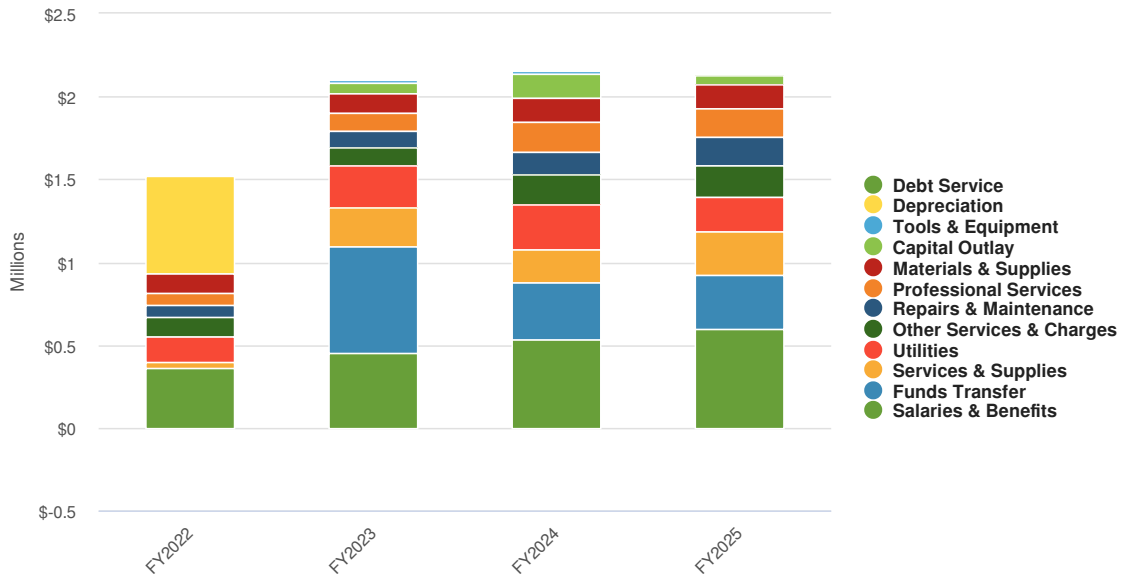


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Summary Revenue & Expense

Wastewater	Description	FY24 Budgeted	FY24 Projected	FY25 In Progress	Diff.
300-8000-40700-0000	Interest Earned	120,000.00	350,000.00	300,000.00	180,000.00
300-8000-40704-0000	Property Rental	-	-	7,500.00	7,500.00
300-8000-43000-0000	Sewer Service Fee - O&M	3,494,190.00	3,508,910.00	3,500,000.00	5,810.00
300-8000-43001-0000	Utility Processing Fee	-	1,876.67	20,200.00	20,200.00
300-8000-43099-0000	CAP Sewer Credit	-	(10,375.00)	(20,200.00)	(20,200.00)
300-8000-44000-0000	SlWR Arrearage Grant	-	79,652.81	-	-
	Total Revenue	3,614,190.00	3,930,064.48	3,807,500.00	193,310.00
300-8000-50000-0000	Salaries	287,843.00	262,086.62	339,124.00	51,281.00
300-8000-50001-0000	Salaries - Part Time	2,500.00	3,260.60	5,000.00	2,500.00
300-8000-50002-0000	Overtime	5,000.00	5,382.14	5,000.00	-
300-8000-50010-0000	Call Out Pay	1,823.00	1,680.92	8,053.00	6,230.00
300-8000-50011-0000	On-Call Pay	3,214.00	2,939.36	8,341.00	5,127.00
300-8000-50015-0000	Holiday Pay	17,000.00	12,470.94	15,000.00	(2,000.00)
300-8000-50017-0000	Leave Payout	4,500.00	1,020.51	2,500.00	(2,000.00)
300-8000-50020-0000	Medicare	4,391.00	4,075.45	4,834.00	443.00
300-8000-50021-0000	FICA	18,776.00	17,427.16	20,667.00	1,891.00
300-8000-50025-0000	Health Insurance	49,234.00	56,110.62	56,266.00	7,032.00
300-8000-50026-0000	Dental & Life Insurance	4,801.00	4,547.23	5,032.00	231.00
300-8000-50027-0000	Vision Insurance	750.00	724.00	850.00	100.00
300-8000-50028-0000	PERS	32,825.00	28,545.99	31,904.00	(921.00)
300-8000-50029-0000	Long Term Disability	2,151.00	1,858.70	2,367.00	216.00
300-8000-50032-0000	Uniform	-	-	1,500.00	1,500.00
300-8000-50034-0000	Cell Allowance	2,200.00	2,166.69	1,360.00	(840.00)
300-8000-50036-0000	Unemployment Benefits	-	-	2,170.00	2,170.00
300-8000-50037-0000	Life Insurance	261.00	252.18	300.00	39.00
300-8000-50038-0000	PERSUL	66,836.00	98,386.90	62,720.72	(4,115.28)
300-8000-50051-0000	Electricity	259,500.00	275,595.65	192,917.00	(65,583.00)
300-8000-50053-0000	Telephone	12,000.00	11,879.33	12,000.00	-
300-8000-50054-0000	Fuel	5,500.00	4,505.69	5,500.00	-
300-8000-50056-0000	Computer/Software	21,379.00	33,561.84	23,068.75	1,689.75
300-8000-50063-0000	Equipment Maintenance & Repair	120,000.00	151,188.91	160,000.00	40,000.00
300-8000-50064-0000	Vehicle Maintenance & Repair	7,000.00	4,057.24	7,000.00	-
300-8000-50068-0000	Building Maintenance	5,000.00	934.44	5,000.00	-
300-8000-50070-0000	Tools	3,000.00	150.03	2,000.00	(1,000.00)
300-8000-50071-0000	Equipment Rental	1,000.00	96.00	1,000.00	-
300-8000-50072-0000	Safety Equipment	5,000.00	9,777.52	5,000.00	-
300-8000-50074-0000	Alarm	5,500.00	2,647.12	5,500.00	-
300-8000-50076-0000	Fire Break	3,500.00	-	3,500.00	-
300-8000-50077-0000	Equipment	3,000.00	-	3,000.00	-
300-8000-50081-0000	Outside Consultant	35,400.00	41,506.56	35,400.00	-
300-8000-50085-0000	IT Services	5,000.00	5,162.52	2,205.00	(2,795.00)
300-8000-50087-0000	Engineering Services	106,200.00	45,948.37	106,200.00	-
300-8000-50093-0000	Stream Gauge	4,000.00	5,333.33	6,000.00	2,000.00
300-8000-50095-0000	Load Test Generator	3,500.00	-	3,500.00	-
300-8000-50120-0000	Equipment R&M - Instruments	3,000.00	-	3,000.00	-
300-8000-50152-0000	Office Supplies	2,000.00	2,832.57	3,000.00	1,000.00
300-8000-50153-0000	Materials & Supplies	4,000.00	3,799.73	4,000.00	-
300-8000-50160-0000	Laboratory Supplies	5,000.00	8,945.33	5,000.00	-
300-8000-50161-0000	Chemicals	114,500.00	78,113.37	100,000.00	(14,500.00)
300-8000-50163-0000	Wastewater Testing	30,000.00	38,651.67	30,000.00	-
300-8000-50301-0000	Dues & Subscriptions	1,200.00	-	1,200.00	-
300-8000-50302-0000	Training & Travel	3,000.00	1,860.81	7,000.00	4,000.00
300-8000-50307-0000	Uniform Service	2,000.00	1,563.29	2,000.00	-
300-8000-50313-0000	Recruiting	1,000.00	213.55	1,000.00	-
300-8000-50315-0000	Fees	115,000.00	114,965.92	115,000.00	-
300-8000-50328-0000	Sludge Handling	25,000.00	7,550.45	25,000.00	-
300-8000-50350-0000	Workers Comp	24,884.00	25,657.89	23,199.00	(1,485.00)
300-8000-50358-0000	Bad Debt Expense	12,000.00	-	12,000.00	-
300-8000-50362-0000	Stream Testing	12,000.00	-	12,000.00	-
300-8000-51001-0000	Capital Outlay - Equipment	55,000.00	50,376.86	55,000.00	-
300-8000-51018-0000	UV System Maintenance	30,000.00	33,088.05	40,000.00	10,000.00
300-8000-52009-0000	Monitoring Well	16,000.00	5,348.77	16,000.00	-
300-8000-52096-0000	Capital Project	90,000.00	-	-	(90,000.00)
300-8000-59990-0000	Cost Allocation O&M	150,000.00	150,000.00	200,000.00	50,000.00
300-8000-59999-0000	Fund Transfer - Out	344,908.00	344,908.00	329,452.00	(15,456.00)



Total Expense	2,148,876.00	1,963,756.82	2,135,630.47	[13,245.53]
Net	1,465,314.00	1,966,307.66	1,671,869.53	206,555.53



Water Department

City of Angels Water System Capital Improvements Program, 2024-2028

The Water Department is entering the final year of a five-year rate plan aimed at addressing critical infrastructure projects and operational efficiencies. Despite previous delays due to turnover and changes in the City Council, the department is focused on completing the planned projects and preparing for future needs.

Additional Focus Areas

Ongoing Rate Study: A new rate study is underway and is expected to be completed during the first quarter of the new fiscal year. This study will provide crucial data to ensure the financial sustainability of the water system.

Staffing Changes

-New position in budget for Plant Operator II which would be split 50/50 between Water and Wastewater. This position was set up to cover absences such as vacation and sick time so that the superintendent does not have to drop down and cover the position.

Staff Safety

- **Emphasis on Safety and Wellness:** To mitigate workers' compensation claims and maintain a healthy workforce, there will be a strong emphasis on staff safety and wellness. Both staff and management will participate in safety education and training programs to support this focus.

Summary

The City of Angels has outlined a detailed plan for water system improvements over the next five years. By addressing infrastructure needs through strategic capital projects, ensuring financial sustainability via a comprehensive rate plan, and prioritizing staff safety, the city aims to maintain and enhance its water services. Funding for these projects will come from a mix of reserve funds, grants, developer contributions, and debt service, ensuring a balanced approach to resource allocation.

Strategic Plan Alignment:

The Water Department budget aligns with several strategic goals:

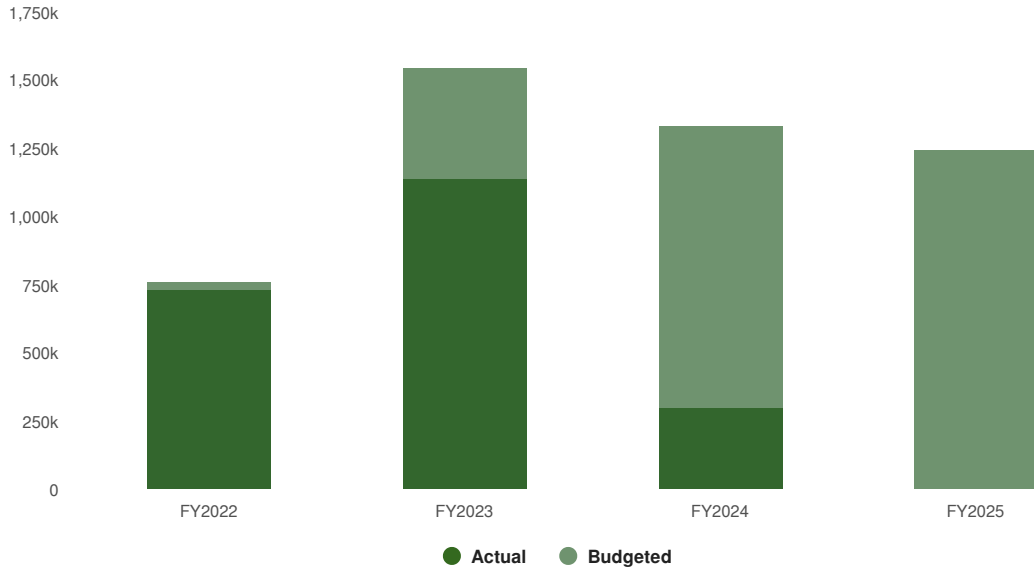
- A2: Improve operational efficiency and effectiveness.
- A3: Promote transparency and community engagement.
- A6: Enhance environmental sustainability and resilience.
- A7: Improve infrastructure and service delivery.
- A8: Foster a positive and supportive work environment.
- B5: Ensure effective management 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.

Expenditures Summary

\$1,245,336 **-\$87,151**
(-6.54% vs. prior year)

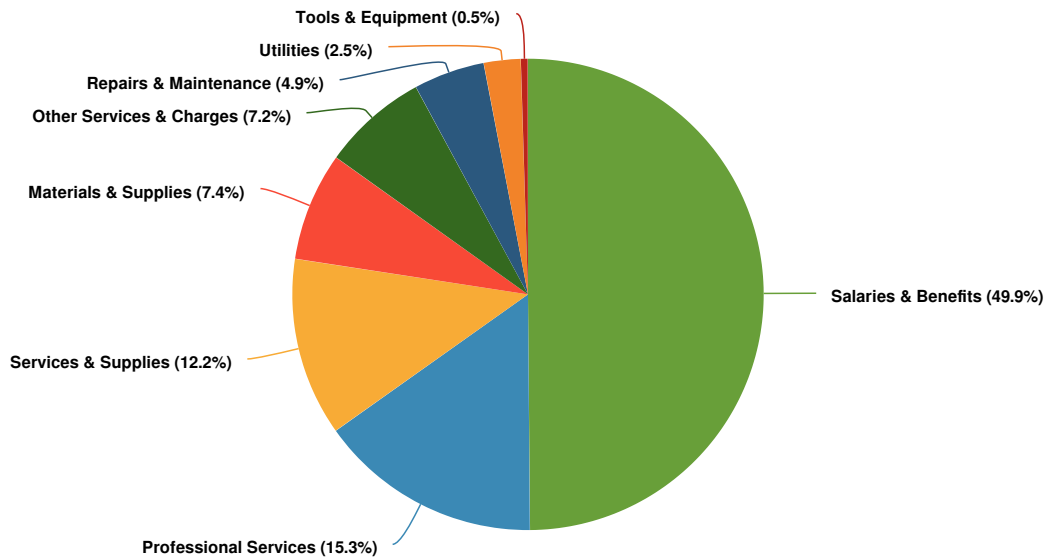


Water Department Proposed and Historical Budget vs. Actual

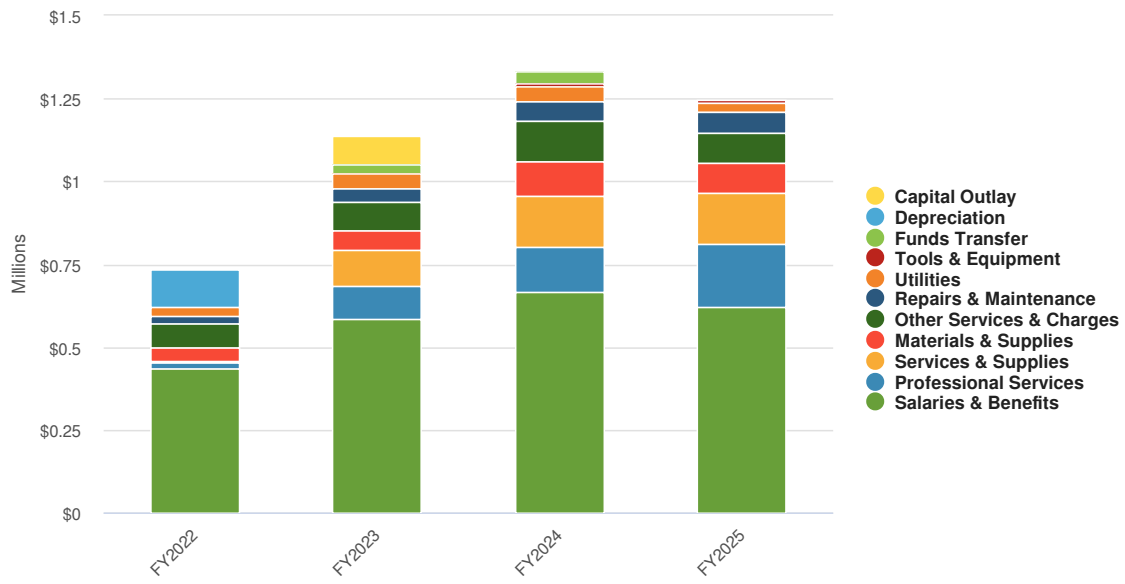


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Summary Revenue & Expense

Water	Description	FY24 Budgeted	FY24 Projected	FY25 In Progress	Diff.
350-8001-40700-0000	Interest Earned	65,000.00	175,000.00	150,000.00	85,000.00
350-8001-40706-0000	Donations	-	300.00	-	-
350-8001-40714-0000	Reimbursable	-	766.00	-	-
350-8001-42000-0000	Water Service Fee - O&M	1,957,522.00	1,964,935.28	2,023,883.00	66,361.00
350-8001-42002-0000	Utility Processing Fee	-	2,007.89	-	-
350-8001-42003-0000	Utility Late Fees	15,000.00	40,251.24	19,800.00	4,800.00
350-8001-42011-0000	Water Meter Charge	300.00	637.40	700.00	400.00
350-8001-42099-0000	CAP Water Credit	-	(8,506.67)	(19,800.00)	(19,800.00)
350-8001-43001-0000	Utility Processing Fee	4,500.00	4,500.00	4,500.00	-
350-8001-43003-0000	Door Hanger/Restoration Fees	4,500.00	5,874.61	5,000.00	500.00
350-8001-43004-0000	Restoration Fees	500.00	225.00	500.00	-
350-8001-43011-0000	Shut-Off Fee	3,800.00	3,183.31	3,800.00	-
350-8001-44026-0000	Cal EMA Reimbursemet	-	-	48,104.00	48,104.00
	Total Revenue	2,051,122.00	2,189,174.06	2,236,487.00	185,365.00
350-8001-50000-0000	Salaries	359,199.00	295,077.05	320,669.00	(38,530.00)
350-8001-50001-0000	Salaries - Part Time	2,000.00	3,260.59	5,000.00	3,000.00
350-8001-50002-0000	Overtime	12,500.00	10,650.03	12,000.00	(500.00)
350-8001-50010-0000	Call Out Pay	3,242.00	2,097.17	7,984.00	4,742.00
350-8001-50011-0000	On-Call Pay	4,729.00	3,187.24	8,340.00	3,611.00
350-8001-50015-0000	Holiday Pay	15,000.00	13,113.83	15,000.00	-
350-8001-50017-0000	Leave Payout	5,000.00	1,590.85	2,500.00	(2,500.00)
350-8001-50020-0000	Medicare	5,368.00	4,470.00	4,868.00	(500.00)
350-8001-50021-0000	FICA	23,354.00	19,114.28	20,813.00	(2,541.00)
350-8001-50025-0000	Health Insurance	60,118.00	57,471.45	78,619.00	18,501.00
350-8001-50026-0000	Dental & Life Insurance	5,827.00	4,499.72	5,538.00	(269.00)
350-8001-50027-0000	Vision Insurance	914.00	725.97	857.00	(57.00)
350-8001-50028-0000	PERS	36,291.00	33,569.36	41,698.00	5,407.00
350-8001-50029-0000	Long Term Disability	2,629.00	1,993.41	2,383.00	(246.00)
350-8001-50032-0000	Uniform Allowance	1,390.00	-	800.00	(590.00)
350-8001-50034-0000	Cell Allowance	2,668.00	2,193.73	1,371.00	(1,297.00)
350-8001-50036-0000	Unemployment Benefits	-	-	2,190.00	2,190.00
350-8001-50037-0000	Life Insurance	319.00	258.96	300.00	(19.00)
350-8001-50038-0000	PERSUL	98,943.00	98,386.90	59,248.69	(39,694.31)
350-8001-50051-0000	Electricity	42,600.00	41,165.33	28,815.00	(13,785.00)
350-8001-50052-0000	Propoane	1,500.00	-	-	(1,500.00)
350-8001-50053-0000	Telephone	2,800.00	2,197.63	2,800.00	-
350-8001-50054-0000	Fuel	4,300.00	4,505.69	4,300.00	-
350-8001-50056-0000	Computer/Software	29,839.00	23,629.65	15,889.75	(13,949.25)
350-8001-50063-0000	Equipment Maintenance & Repair	54,000.00	39,440.71	54,000.00	-
350-8001-50064-0000	Vehicle Maintenance & Repair	2,500.00	1,630.51	2,500.00	-
350-8001-50068-0000	Building Maintenance	2,000.00	540.00	2,000.00	-
350-8001-50070-0000	Tools	1,000.00	484.93	1,000.00	-
350-8001-50072-0000	Safety Equipment	5,000.00	6,524.28	5,000.00	-
350-8001-50074-0000	Alarm	2,500.00	1,136.00	2,500.00	-
350-8001-50078-0000	Computer/Software	2,000.00	6,374.01	2,000.00	-
350-8001-50081-0000	Outside Consultant	24,000.00	28,308.52	24,000.00	-
350-8001-50085-0000	IT Services	2,500.00	2,806.23	2,500.00	-
350-8001-50087-0000	Engineering Services	91,200.00	24,393.57	91,200.00	-
350-8001-50088-0000	Legal Services	-	-	50,000.00	50,000.00
350-8001-50095-0000	Load Test Generator	2,000.00	-	2,000.00	-
350-8001-50098-0000	Cathodic Protection	1,000.00	-	1,000.00	-
350-8001-50152-0000	Office Supplies	500.00	921.20	1,000.00	500.00
350-8001-50153-0000	Materials & Supplies	14,000.00	18,255.57	15,000.00	1,000.00
350-8001-50159-0000	Chlorine	5,000.00	2,441.05	5,000.00	-
350-8001-50160-0000	Laboratory Supplies	5,000.00	1,124.23	5,000.00	-
350-8001-50161-0000	Chemicals	45,000.00	43,170.87	45,000.00	-
350-8001-50162-0000	Water Testing	18,000.00	21,176.00	22,000.00	4,000.00
350-8001-50165-0000	Replacement Meters	1,500.00	-	1,500.00	-
350-8001-50301-0000	Dues & Subscriptions	350.00	668.00	5,780.00	5,430.00
350-8001-50302-0000	Training & Travel	3,000.00	4,971.99	8,000.00	5,000.00
350-8001-50307-0000	Uniform Service	2,500.00	-	-	(2,500.00)
350-8001-50309-0000	DPH Compliance	2,000.00	-	2,000.00	-
350-8001-50313-0000	Recruiting	1,000.00	213.55	1,000.00	-
350-8001-50315-0000	State Fees	65,000.00	38,039.64	65,000.00	-
350-8001-50350-0000	Workers Comp	25,673.00	26,635.96	30,873.00	5,200.00
350-8001-50358-0000	Bad Debt Expense	6,000.00	6,000.00	6,000.00	-
350-8001-50370-0000	UPWA Water Purchase Fees	40,000.00	40,000.00	-	(40,000.00)



350-8001-50371-0000	TSIRwMA Fees	500.00	266.67	500.00	-
350-8001-51001-0000	Capital Outlay - Equipment	-	17,370.33	-	-
350-8001-59990-0000	Cost Allocation O&M	150,000.00	150,000.00	150,000.00	-
350-8001-59999-0000	Transfer Out to O&M	37,234.00	37,234.00	-	(37,234.00)
	Total Expense	1,332,487.00	1,143,286.66	1,245,336.44	(87,150.56)
	Net	718,635.00	1,045,887.40	991,150.56	272,515.56



CAPITAL IMPROVEMENTS



There are no submitted Capital Requests



One Year Plan 2024-25 CIP

Wastewater CIP

Wastewater Collection System (WWCS)

WWCS-1	Vallecito Road Sewer Rehabilitation Project	SSMH 36 – SSMH 43	1,600	12	640,000	990,000	PG/G
WWCS-2	East Angels Trunk Sewer Rehabilitation Project	SSMH 19 – SSMH 43	3,500	12	1,225,000	1,910,000	PG/G

Total \$1,950,000 (2/3 cost in FY 24/25 remainder in FY 25/26)

I&I Projects	Annual Outlay based on CCTV review				75,000	75,000	PG
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Total \$75,000 FY 24/25 Budget

Total FY 24-25 Wastewater CIP \$2,025,000

Water CIP

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

Total \$2,020,000 (2/3 cost in FY 24/25 remainder in FY 25/26)

AMR Project	Water meter replacement with smart meters (annual cost)		-	-	400,000	400,000	PG
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Total \$400,000 FY 24/25 Budget

Total FY 24-25 Water CIP \$2,420,000

Funding Sources Key

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



There are no submitted Capital Requests



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
Wastewater Treatment Plant (WWTP)							
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
Wastewater Collection System (WWCS)							
WWCS-1	Vallecito Road Sewer Rehabilitation Project	SSMH 36 – SSMH 43	1,600	12	640,000	990,000	G
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
Wastewater Pump Station (WWPS)							
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
- Debt: Debt Service
- 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		Diameter (in)	Construction Cost (\$)	Total Project Cost (\$)	Funding Source
			(ft)	(in)				
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		Diameter (in)	Construction Cost (\$)	Total Project Cost (\$)	Funding Source
			(ft)	(in)				
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 from Clifton Lane to Cherokee Creek	2,000	12		650,000	1,015,000	Debt
WTM-3	Stockton Road/Foundry Lane Interconnect Project	Stockton Road from Angels Oak Drive to Main Street and Foundry Lane from SR-496,600 to Stockton Road	496,600	12		1,980,000	3,090,000	Dev

Water Distribution Pipelines (WDP)

Project Designation	Project Title	Project Limits	Length		Diameter (in)	Construction Cost (\$)	Total Project Cost (\$)	Funding Source
			(ft)	(in)				
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						
WDP-3	Pressure Relief Valve Replacement	Replace ten PRVs within distribution system	-	-		500,000	780,000	PG

Total Costs

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

Funding Sources Key

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



DEBT



Enterprise Fund Debt

City of Angels FY 2024-2025

Debt Service Schedule - Construction & Maintenance

Year Ending June 30,	USDA - Pinnacle Wastewater Loan Construction of Waste Water Facility		State of CA Dept of Water Resources - State Revolving Fund Wastewater Sewer System Upgrade			
	Original Loan 2004 Refinance 2017 Expiration 3/2032 Refinanced Amt \$4,043,725 2.73%		Original loan 2011 Expiration 9/2030 Amount \$3,372,800 (\$3,086,400 Forgiven) Balance due \$286,400 1.00%		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
Bag Bal	2,352,530	-	\$87,174	-	2,456,684	-
2025	267,379	62,399	14,857	1,072	282,236	63,470
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	466	312,637	32,245
2030-2032	941,079	45,502	31,387	472	972,466	45,974
Totals	2,352,530	281,956	\$87,174	4,330	2,456,684	286,286



APPENDIX



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)

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.

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 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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

