



City of Angels Camp

Proposed Budget

Fiscal Year 2014-2015

City of Angels Camp
Proposed Budget for Fiscal Year 2014-15
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City of Angels Camp

Proposed Budget 2014 – 2015

Executive Summary



TO: Honorable Mayor and City Council

FROM: Michael C. McHatten, City Administrator

DATE: August 5, 2014

RE: Fiscal Year 2014/2015 Annual Budget

INTRODUCTION

I am pleased to present you my recommended operating and capital budget for fiscal year 2014-15(FY14/15). Within this document you will find a succinct executive summary, containing information on all estimated revenue and proposed expenditures for the year, as well as detailed information on major operating costs and capital projects. This budget provides a complete, comprehensive picture of the City's current and expected financial condition so that Council can focus on the necessary details to make the most informed policy decisions possible.

The responsibility for and preparation of the budget is clearly set forth in Section 2.08.060 of the City of Angels Municipal Code, in which is states "It shall be the duty of the city administrator to prepare and submit the proposed annual budget to the city council. The city administrator shall also propose an annual salary plan to the city council." This section of the Code addresses the basic need to provide financial information. While this is certainly the primary purpose of any budgetary document, it is also necessary that the budget document accurately portray staff's best efforts at translating the priorities of the City Council, as such priorities have been expressed in Council's goal-setting evaluation of the City Administrator and previous actions of the Council.

I would recognize all City staff for their level of professionalism and excellence, providing ongoing assistance in compiling for the City Council this proposed FY14/15 budget. The budget establishes the "Essential Services" level of operating performance required by the City Council and the laws of our Federal and State governments. "Essential Services" are defined as those services necessary for the health, safety and desired quality of life to the community, and for the effective functioning of city government. Upon adoption by the City Council, the FY14/15 budget comprises all anticipated revenues and expenditures available to the City and necessary to maintain existing services and carry out most of the priorities of the City Council over the course of the annual budget period.

Through the process of preparing the FY14/15 proposed annual budget, Finance and Administration staff and City Department Heads have concentrated their efforts on providing the City Council with budget information that is timely and relevant to the Council's task of making policy decisions regarding services and programs. Staff analysis, review and discussions on budget

constraints service issues have taken place prior to formulation of the proposed budget. As is always true, when available resources are limited, many department requests cannot be recommended. As in the past, the City Department Heads have been given the opportunity to influence the final recommendations contained in the proposed budget.

This proposed FY14/15 annual budget has been developed using the following principles:

- Basic services are financed at conservative levels;
- Revenues have been estimated at realistic levels, based on historical data and a reasonable forecast of economic conditions over the next year and the latest legislative developments;
- Reserve policies afford protection against unanticipated revenue shortfalls or necessary expenditures are in place;
- Productivity improvements through technology and human resources are employed in all City services;
- One-time monies have not been used for recurring expenditures;
- All applicable revenues have been computed consistent with the provisions of Proposition 218;
- The City of Angels Camp quality of life is maintained and/or enhanced through a broad mix of services financed and paid for by its users;
- These spending plans reflect our commitment to provide a high level of service to our residents, while preserving our organization's long-term financial viability.

As the City continues to manage through a protracted economic downturn, we continue to see positive signs in the local economy in slow but steady improvements from the previous fiscal years. Angels Camp is pleased to have had continued increases in sales tax revenue and transient occupancy tax (TOT). Finally property tax has begun to turn the corner with a County-wide increase of 6% in assessed valuation. While, overall the economy remains on a slow but steady growth trend, we have yet to recover from the revenue peaks that we witnessed on FY08/09 (prior to the recession). We enter the next budget period much like the previous, challenged with CalPERS retirement and healthcare cost increases as well as increases in Workers' Compensation and Liability Insurance costs. It is under these conditions that fiscal prudence requires that we not undertake additional ongoing commitment beyond those identified and recommended in our expenditure forecast.

For the most part, the proposed budget continues to be a "hold the line" budget that addresses core services with defined performance measures that maintain the levels of service our residents have come to expect. The "exceptions" to holding the line are presented later in this discussion and are provided to ensure that we hold the line both now and in the future as well as provide enhanced levels of service where warranted. The result of the proposed budget is a spending plan that meets the need of our community without compromising our financial future. Any budget comes with risk and risk is always an element in these historic economic times. This risk is

constantly compounded by occurrences on the state level. However, I am confident that the recommended budget is a safe play.

BUDGET APPROACH

I have always viewed the budget plan (plan) as a collaborative process. That process is a blending of staff input, management buy-in and administrative support. The last piece of collaboration is the community process through Public Review and Council scrutiny. In terms of the plan before you, some guiding principles were presented to staff and our community partners and the following broad policy priorities are reflected throughout the recommended budget:

- Prudent Fiscal Management
- Customer Satisfaction
- Employee Satisfaction
- Community Building
- Enhancing Current Services
- Preserving our Natural Environment
- Comprehensive Planning
- Economic Development
- Leadership and Image

Beginning in Fiscal Year 12/13, the City Council indicated that they would like additional information but most importantly timely information with regards to budget reporting. While this past couple of years were beset with challenges and transition, with new staff stability quarterly budget reports will once again become the norm of our standard operating procedure so that the Council and Community have updates on our fiscal health as well as our ability to provide service delivery to the community. The FY14/15 budget builds upon previous budget presentations, so that the format and content provides the City Council a useful tool in making budget decisions.

As part of our strategic budget approach, City departments undertook an analysis of the services they provide as it relates to costs. This information is included in the budget and presented as Performance Measures. It is from a Performance Measure perspective that department directors, and community partners prepared their work plans for the next fiscal year. With three years of data the Council and Community now have better indicators as to how our valuable resources are spent. The associated proposed budget as well as “requests” are based on resources needed to achieve desired performance outcomes.

Throughout past, the Council has been provided a number of updates on the City’s financial condition. Whether it was through the recent quarterly budget presentation and/or the presentation of the annual audit, the Council has heard time and again that the City is in a good financial situation. However, at the same time, the Council has heard about the needs of our aging

infrastructure and most importantly the current and future needs of Water and Wastewater. The capital needs that exists today far exceed available resources. Between the Wastewater Master Plan and Water Master Plan, the Council has heard of the needs of our systems and the budget reflects taking on those needs. Whether it be through Capital Projects, advanced financial planning through a comprehensive rate study or continued grant submissions, the City will be in a much stronger position to protect our most precious resources both now and in the future as a result of this year's work product.

THE FISCAL SITUATION IN ANGELS CAMP

According to an article written by Bill Watkins for Fox and the Hound Magazine, "the problem with analyzing California's economy — or with assessing its vigor — is that there is not one California economy. Instead, we have a group of regions that will see completely different economic outcomes. Then, those outcomes will be averaged, and that average of regional outcomes is California's economy. It is possible; even likely, that no region will see the average outcome, just as we rarely see average rainfall in California."

Different growth rates and different levels of economic vitality will exacerbate the vast gulf that exists between California's wealthiest communities and its poorest. Inequality will increase as California's fabulously wealthy become ever wealthier, and California's poor suffer in surprising silence, living on whatever aid we give them, denied the hope and the basic dignity that comes from a job. For many of us, this is a depressing forecast, and it is fair to ask whether or not it is inevitable. It isn't. Few things are. At a statewide level, I hope that representatives of California's large and growing minority communities demand policies that support the opportunity that previous generations of Californians enjoyed. Absent such demands, California's policies are unlikely to change.

At a local level, cities would do well to eliminate all policies that contribute to economic stagnation. When a business is making locational decisions, it reviews lists of positives and negatives for the candidate communities. No place has only positives, and few places have only negatives. California cities are endowed with one huge positive: California is a wonderful place to live. That's not enough, though. A city would do well to minimize the list of negatives.

California cities are constrained by California policy. That doesn't mean that California cities are without tools for economic development. Almost any California city — no matter which region it is in — is a better place to live than almost any city in the United States. If that can be leveraged by minimized costs, flexibility, and creativity in adapting to the needs of job-creating businesses, a California city, even today, can assist businesses creating opportunity for its citizens. Angels Camp and our community partners should work together on creating better tools for economic development in order to help our recovery both now and into the future.

For the FY 14/15 budget, staff entered the process somewhat optimistic since sales tax revenues and transient occupancy tax (TOT) have shown signs of improvement over the past two years. In addition for the first time in years property tax has begun to increase. In the FY 14/15 budget, staff continued to hold the line and be extra conscientious of expenditures. In spite of conservative spending and continued monitoring of all revenues and expenditures, the FY 14/15 has a General Fund structural deficit of \$182,951. However, \$84,461 is budgeted as the final payment for the Hydrox property and \$109,055 is budgeted as Community Support at the previous Fiscal Year level. With these items in mind the basic service level budget of the City is balanced. However, the City Council and staff will have to continue and work on plugging the structural deficit gaps in the future as the cost of doing business continues to climb faster than revenue via economic recovery and we must do so with weighing essential services versus Community Support programs.

Because funding is still limited, this year's General Fund budget expenditures include minimal Capital Outlay and most of these are not part of the base budget but are categorized as additional requests, such as a replacement police vehicle. In addition, other items necessary to maintain computer systems are for the most part included as Base Budget items. Also, similar to the last several years, we have left all Community Support items above last year's base budget as Additional Requests.

This year's Base budget as presented also reflects certain assumptions. Sales tax revenues were projected to increase by 10% from FY13/14. This is based on state projections, as well as actual receipts through the third quarter of 2013. Meanwhile, TOT tax also is projected to increase by 10% as well. However, in spite of the good news, the base budget reflects projected increases in health insurance, including medical and dental coverage, as well as increases in PERS retirement, workers' compensation insurance and liability insurance. So while the economy is showing positive signs and turning the corner it is not keeping up with rising costs of doing business.

The FY14/15 Budget, therefore, employs a conservative assumption of growth that reflect a ***cautiously optimist*** outlook. The budget assumes that conditions will not decline moving forward. Instead, the budget assumes marginal increases in economic activity during this period. In addition, the budget conforms to national expectations that the recovery will be gradual but we should continue to look to solutions in fixing the structural deficit now and in the future.

RATES AND USER FEES

Given the current economic climate, the budget as submitted strives to limit the financial burden placed on our residents. The FY14/15 budget assumes no increases to water and wastewater rates. However, the completion of a comprehensive water and wastewater study is an important first step in planning our short-term and long range future for our enterprise systems. While it is too early to project the outcome of the rate study, it is important to note that any rate study must take into account the needs of the infrastructure, the needs related to growth, the costs to operate and the impact to the rate payer.

The city regularly evaluates its user charge system (user fees) to ensure that we are assessing appropriate fees for the services we provide. For FY14/15, there is no proposed fee increases recommended that are tied to budget adoption. However, staff believes that the City Council should be aware of these user fees as it relates to actual costs and a workshop on this will be presented in the future. Meanwhile, staff is in the process of reviewing business license fees as well as impact fees for water/wastewater, streets, parks, police and fire. When the next wave of growth occurs the impact fees should be reflective of the cost today and not ten years ago.

COST ALLOCATION/INTERNAL SERVICE FUND

Cost Allocation and/or Internal service funds are used for operations serving other funds or departments within a government on a cost-reimbursement basis. The City of Angels allocates a formula and/or percentage of its time, material and supplies to many different funds or programs, such as general fund, water fund, wastewater fund, road fund, the landscape and lighting district, capital projects and certain grant funds. The purpose of the cost allocation plan is to allocate for the cost associated with activity that took place within the various funds. As an example, staff working on accounts payable, accounts receivable and payroll, track their time spent on work activities associated with the various funds and programs and the City reimburses the Finance Department from the various funds to make them whole. This tracking on the budget comes under the heading as Transfer In/Out.

Historically, the City has focused mostly on labor expense but did not include all other operating expenses as part of the cost allocation program. While this method may save one fund it is at the expense of another fund and does not represent "the true cost of services provided". Using the same example from above, the Finance Department would not only be reimbursed for their time but would be reimbursed for all other operating costs (such as office supplies, utility costs and equipment leases) using the same formula/percentage. This historical trend was adjusted with the adoption of the FY13/14 and the FY14/15 budget reflects an additional "truing up" of that allocation. Staff will continue and monitor the budget allocation and adjust if necessary.

GENERAL FUND

The General Fund is the main operating fund for the City and it is the least restrictive of all funding sources. Currently, the General Fund is very healthy. The audited General Fund balance for assigned and unassigned funds (including the designation of \$275,769 for post employment benefits) for the end of June 30, 2013 was just over \$1.64 million. For FY13/14 City Council approved a budget with a \$158,000 General Fund operating loss. This would have placed the ending General Fund balance for FY13/14 for assigned and unassigned funds (including the designation of \$275,769 for post employment benefits) in the \$1.479 million range. However staff has been tasked with dealing with a PERS issue for part time employees that through the years created an exposure for the City that could cost us \$187,000. This would place our beginning FY14/15 General Fund for assigned and unassigned funds in the \$1.291 million range.

Meanwhile, included in the base budget the City continues to meet their obligations for existing retirees on a “pay as you go” basis. In addition, we have begun to budget PERS for those part-time employees who are eligible and subsequently required to receive the benefit.

While we don’t have a defined fund balance policy, typical standards for the General Fund is to maintain cash reserves between 20-25% of your operating revenue. With that said, maintaining a consistent General Fund Balance of \$500,000 and above places the City in an excellent financial position.

Current economic conditions have called upon local government to work even harder at living within our means. This past Fiscal Year has been indicative that the City of Angels is up to the task. As mentioned early in the budget message, for the most part, the recommended budget is a “hold the line” budget that addresses core services with defined performance measures that maintains the levels of service our residents have come to expect. Holding the line is also referred to as the “base budget” and serves as our beginning recommendation.

As stated earlier the base budget does indicate a general fund operating loss of \$182,951. However, \$84,461 is budgeted as the final payment for the Hydrox property and \$109,055 is budgeted as Community Support at the previous Fiscal Year level. While the Hydrox payment dropping off of the books in the future helps with the structural deficit, if we are to maintain a balanced budget while providing Community Support we must work collectively on fixing the structural deficit.

The “exceptions” to holding the line are presented as Additional Budget Requests. I have prioritized these requests based on several factors including but not limited to: service delivery, succession planning, operational efficiency, operational coverage, capital requirements and community outreach. Items listed under Community Support do not reflect a prioritization however the City Council should consider these funding requests in light of our essential service needs. Many of the requests are “one-time” allocations which do not increase our structural deficit while some of the requests (especially those that are staff related) will commit the City to funding these items in the future. If all of the staff related requests are approved the total would \$109,572 of which only \$27,194 would be carried by the General Fund.

Many of the requests listed include capital replacement of vehicles and equipment. The budget reflects the replacement cost, however if approved staff could look at a lease purchase for these items that would soften the direct hit to fund balance in the current fiscal year.

WATER AND WASTEWATER FUNDS

The Wastewater Fund and Water Fund remain relatively healthy. Both Water and Wastewater have current short term and long term infrastructure needs that far exceed available resources. Pursuant to the Wastewater Master Plan, there exists over \$11.3 million in short-term and long-

term capital needs. After the proper recording of the loan from the Water Fund (Budgeted as a \$50,000 payment plus interest) to the Wastewater Funds and after the completion of the Sprayfield improvements the estimated year end fund balance for Wastewater is \$902,192. Meanwhile, based on the Water Master Plan there are \$24.3 million in current and future capital (this is being modified based on the recent UWPA water purchase agreement) needs against and estimated year end fund balance of \$6.452 million. While not written into policy, it is recommended that enterprise funds (such as water and wastewater) maintain six (6) months of operating capital (Cash+Receivable-Payables). This is especially important for maintenance of bond ratings and is absolutely required in order to issue bonds for capital improvement projects. The proposed budget maintains a strong reserve position if both funds net reserve are taken into consideration which maintains a net \$7.35 million in reserves.

As mentioned earlier in the report, the Council has heard about the needs of our aging infrastructure and most importantly the current and future needs of water and wastewater. The capital needs that exist today far exceed available resources. The completion of the Water/Wastewater Impact Fee Study (this is being modified based on the recent UWPA water purchase agreement) as well as the completion of Water/Wastewater Rate Study will go a long way in developing a comprehensive plan to deal with current infrastructure needs and required growth components as well as the placement of those burdens in an equitable fashion on current rate payers versus future development.

CAPITAL PROJECTS

There are currently proposed a number of capital projects for next fiscal year. All totaled over \$1.717 million is designated as next year's capital project plan. The projects include the following:

Streets/Roads

- SR49 Main Street Sidewalk Completion
- Stanislaus Avenue Sidewalk Completion
- 4/49 PSR
- Gateway Corridor Plan
- Murphy's Grade Road Design

Community Development Block Grant (CDBG)

- Economic Development Study Grant
- Housing Element
- Income Survey

Water Improvements

- Water Rate Study
- Design Water Treatment Plant Improvements
- Scada System Improvements

Install new pH Meter

Water Replacements

Design: Murphy's Grade Road Water Line

Design: Bragg Street Water Line

Replace Water Meters

Finnegan Lane Water Line

Wastewater Improvements

Wastewater Rate Study

Wastewater Replacements

Design: Murphy's Grade Road Sewer

North Baker Street Sewer Main

Council should note that with the conclusion of the Water/Wastewater Impact Fee Studies, staff will begin packaging a Five-Year Capital Improvement Plan for your approval. Capital projects almost never fit neatly within the confines of a single fiscal year. With that said, it is important to have a useful planning tool for forecasting capital projects. A Five-Year Plan once approved, would be amended every year in order to reflect revenue availability, change in construction costs, availability of grant funds and priorities based on growth and development. Finally, staff is focusing efforts on analyzing the TOT Roads, Transportation Impact and Gas Tax Funds prior to recommending a defined street project as these funds could be critical in future grant applications as available matches.

IMPACT FEES

Development Impact Fees, which are considered to be a charge on new development to help fund and pay for the construction or needed expansion of offsite capital improvements have not been adjusted since 2003. These fees are usually implemented to help reduce and mitigate the economic burden on local jurisdictions that are trying to deal with population growth within the area. As an example, the City has four major impact fees: Police, Fire, Parks and Streets. These funds will now be recognized in a stand-alone section of the budget, as opposed to recognizing them in the operating budget. It was planned to do an Impact Fee study last Fiscal Year however staff wanted to coordinate the study with the Water/Wastewater Impact Fee Study which is a component of the Water/Wastewater Master Plans. The Impact Fee Study is currently listed as an Additional Request but since there is no General Fund implication staff feels that the approval of this item is imperative in providing future funds for improvements.

EXPENDITURE BUDGETS

As mentioned early in the report, for the most part, the base budget is a "hold the line" budget that addresses core services with defined performance measures that maintain the levels of service

our residents have come to expect. The base expenditure budget (specifically maintenance and operation expense) has very little change from last year. Some correcting of line items has occurred, but each department was challenged with maintaining core levels of service.

Other changes that are evident throughout the base budget and are included as part of the line item details are cost of living increase. These include the following increases that are budgeted by Department and Fund:

| | |
|-----------------------------|----------|
| Minimum Wage Increase: | \$7,116 |
| MOU Agreements: | \$12,513 |
| Personnel Increase (merit): | \$62,601 |
| Part Time PERS payment: | \$14,323 |
| PERS Increases: | \$15,346 |
| Health Benefit Increases: | \$37,964 |
| Leave Payout Provisions: | \$16,491 |
| Workers Compensation: | \$23,540 |
| Liability Insurance: | \$21,869 |

Finally, positions that were approved in the last Fiscal Year Budget are fully funded in the current Fiscal Year, with the lone exception being the Engineering Tech position which is budgeted for nine months and the filing of a vacant Water/Wastewater position which is listed under Additional Requests.

PERFORMANCE MEASURES

Performance Measures are once again provided as part of the budget. These in large part reflect the core services that the City of Angels provides to our community. Measuring performance is critical to delivering the results that matter most to Angels Camp residents. Staff will begin to initiate public reporting on key Performance Measures this fiscal year. This information will be seen on our website in a visual format that tracks results by City Department. These indicators will provide information on how quickly we respond to emergency calls, how clean our public spaces are and other crucial indicators of Angels Camp's quality of life and standard of living. Accountability and transparency are the cornerstones of cost-effective local government services.

MASTER FEE SCHEDULE

The FY12/13 budget included the adoption of a Master Fee Schedule. Fees for service are reviewed on an annual basis. The Master Fee Schedule, once approved, becomes a "one-stop shop" for anyone wanting to look up what our various service fees and user charges are. As stated earlier in this report, the City regularly evaluates its user charge system (user fees) to ensure that we are assessing appropriate fees for the services we provide. For FY14/15 there are no current recommendations for adjustments at this time. As mentioned earlier, staff believes that the City

Council should be aware of these user fees as it relates to actual costs and a workshop on this will be presented in the future.

ADDITIONAL BUDGET REQUESTS

There are forty-one (41) additional budget requests. I have highlighted those items that I feel have the greatest effect on core service delivery including: succession planning, operational efficiency, operational coverage, capital requirements and community outreach. I also feel strongly that the best way of “growing” out of the structural deficit is through improved economic development. Therefore I view the additional Community Support requests as critical in helping the City of Angels actually close our structural deficit through development, job creation, job retention and increased tourism. All totaled, if the items highlighted were approved the fund balances would reduce by these additional amounts:

| | |
|------------------|-----------|
| General Fund: | \$108,198 |
| TOT Roads: | \$25,674 |
| Water Fund: | \$95,298 |
| Wastewater Fund: | \$257,406 |

CONCLUSION/RECOMMENDATION

In summary, the proposed base budget is once again best described as cautiously optimistic. We have managed through the worst of the Great Recession and our revenues have stabilized and are now heading in the right direction, but the economy is still fragile and this is no time to be adding new programs and services over the defined recommendations. I believe this budget underscores a commitment by all City departments to live within their means and to implement cost-saving efficiencies wherever possible, while preserving those things that make Angels Camp a great place to Live, Work and Play.

Additionally, the base budget defines Angels Camp as a city that can balance prudent fiscal management, enhanced customer services and satisfaction while fostering a workplace where employees are satisfied. The base budget reflects our commitment to building community through preservation of our natural environment while creating an enhanced focus on sustainable economic development.

During, this Fiscal Year, I believe that the following steps should be undertaken. We should continue to look to more efficient ways to operate. That could include conducting managed competition projects to see whether services can more efficiently be provided in areas such as park and facility maintenance. We should look at city owned properties and consider selling and/or consolidating these properties in order to provide more efficient and effective services to our community. We should engage the labor organizations in an effort to find sustainable solutions for retiree medical costs and health benefits. We should take a hard look at “fees for services” and be prepared to make tough choices as it relates to those fees that are currently being

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subsidized and subsequently unsustainable. We should continue to partner with Destination Angels Camp, the Angels Camp Business Association and the Calaveras Visitors Bureau in developing marketing and economic strategies that bring sustainable change in tourism, business expansion, job creation and retention that ultimately builds our property, sales and tourism tax base. To that end, the City Council, City Staff and our community partners should be prepared to roll up our sleeves to study our services and finances and advise on how best to create a sustainable future so that our City will always be a Great Place to Live Work and Play.

Staff recommends that the City Council review the attached documentation and prepare questions for the upcoming Budget Workshop. At the Workshop staff will provide a presentation of the FY14/15 Annual Budget for the City of Angels Camp.

Upon completion of the workshop, staff would ask the City Council to set a Public Hearing for the subsequent consideration of adoption of the associated budget resolutions pending recommendations of the City Council as a result of the workshop.

The budget presented for Council's consideration remains in all material respects a status quo service delivery budget. As such it represents the City Administrator's view that we are finally beginning to turn the corner and can begin, incrementally, to address the issues described in the preceding paragraphs.

I wish to thank the City Council for their guidance and support throughout this past year. In addition, I wish to thank the management team, budget development staff, our community partners and all of the employees of the City. It is the City employees' daily dedication, creativity and sacrifice that made the FY14/15 budget a reality and something we can all be proud of. I recommend approval as presented.

Respectfully submitted,



Michael C. McHatten
City Administrator

City of Angels Camp

Proposed Budget 2014 – 2015

Budget Summary Schedules



City of Angels Camp - Summary of Proposed 2014-15 Budget by Fund

| | Estimated Beginning Fund Balance | Revenues | Operating Expenditures | Project Expenditures | Debt Service | Transfers In / (Out) | Non-Cash Depreciation and Debt Adj | Estimated Ending Fund Balance |
|-----------------------------|--|---------------------|---------------------------|-------------------------|-------------------|-------------------------|--|-------------------------------------|
| General Fund | \$ 1,016,026 | \$ 2,528,754 | \$ 4,995,843 | \$ - | \$ 98,461 | \$ 2,382,599 | \$ - | \$ 833,075 |
| Reserve Post Retiree Health | \$ 275,769 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 275,769 |
| Water Fund | \$ 6,675,379 | \$ 1,599,696 | \$ 566,167 | \$ 422,750 | \$ 75,584 | \$ (893,376) | \$ 135,000 | \$ 6,452,198 |
| Wastewater Fund | \$ 886,856 | \$ 2,271,747 | \$ 1,522,939 | \$ 58,500 | \$ 556,891 | \$ (778,071) | \$ 659,990 | \$ 902,192 |
| CalTrans/CCOG Projects | \$ - | \$ 800,347 | \$ - | \$ 808,014 | \$ - | \$ 7,667 | \$ - | \$ - |
| Gas Tax | \$ 8,707 | \$ 111,001 | \$ 34,600 | \$ - | \$ - | \$ (76,401) | \$ - | \$ 8,707 |
| Local Transportation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOT - Roads | \$ 278,912 | \$ 128,100 | \$ - | \$ - | \$ - | \$ (122,290) | \$ - | \$ 284,722 |
| Transportation Impact Fees | \$ 191,294 | \$ 44,945 | \$ - | \$ - | \$ - | \$ (76,915) | \$ - | \$ 159,324 |
| CDBG (All Combined) | \$ 251,362 | \$ 100,560 | \$ - | \$ 140,560 | \$ - | \$ (21,890) | \$ - | \$ 189,472 |
| TOT - Tourism | \$ - | \$ 126,500 | \$ - | \$ - | \$ - | \$ (126,500) | \$ - | \$ - |
| TOT - Emergency Services | \$ - | \$ 126,500 | \$ - | \$ - | \$ - | \$ (120,750) | \$ - | \$ 5,750 |
| Fire Impact Fees | \$ 319 | \$ 1,869 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,188 |
| Police Impact Fees | \$ 2,048 | \$ 3,387 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,435 |
| Park Impact Fees | \$ 6,119 | \$ 2,904 | \$ - | \$ - | \$ - | \$ (9,023) | \$ - | \$ - |
| Other Public Safety Funds | \$ 26,144 | \$ 147,787 | \$ - | \$ - | \$ - | \$ (165,050) | \$ - | \$ 8,881 |
| UPWA | \$ 198,640 | \$ 20,750 | \$ 150,000 | \$ - | \$ - | \$ - | \$ - | \$ 69,390 |
| LLD | \$ 5,765 | \$ 164,932 | \$ 170,418 | \$ - | \$ - | \$ - | \$ - | \$ 279 |
| Wetlands Reserve - LLD | \$ 272,452 | \$ 600 | \$ 273,052 | \$ - | \$ - | \$ - | \$ - | \$ - |
| GHC | \$ - | \$ 778,000 | \$ 778,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | <u>\$ 10,095,792</u> | <u>\$ 8,958,379</u> | <u>\$ 8,491,019</u> | <u>\$ 1,429,824</u> | <u>\$ 730,936</u> | <u>\$ -</u> | <u>\$ 794,990</u> | <u>\$ 9,197,382</u> |

Revised 9/2/2014

City of Angels Camp - Summary of Revenues by Fund

| | <u>2013-14 Budget</u> | <u>2014-15 Proposed Budget</u> | <u>% Change</u> |
|--|----------------------------|--------------------------------|-----------------|
| <u>General Fund</u> | | | |
| Finance & Administration | \$ 2,141,614 | \$ 2,253,549 | 5.2% |
| Building & Planning | \$ 86,860 | \$ 88,870 | 2.3% |
| Museum | \$ 46,000 | \$ 50,000 | 8.7% |
| Fire | \$ 31,500 | \$ 27,950 | -11.3% |
| Police | \$ 65,273 | \$ 63,400 | -2.9% |
| Public Works | \$ 26,912 | \$ 44,985 | 67.2% |
| | <u>\$ 2,398,159</u> | <u>\$ 2,528,754</u> | 5.4% |
| <u>Water Fund</u> | | | |
| | <u>\$ 1,567,848</u> | <u>\$ 1,599,696</u> | 2.0% |
| <u>Wastewater Fund</u> | | | |
| | <u>\$ 2,239,000</u> | <u>\$ 2,271,747</u> | 1.5% |
| <u>Other Governmental Funds</u> | | | |
| CalTrans/CCOG | \$ 1,562,685 | \$ 800,347 | -48.8% |
| Gas Tax | \$ 110,687 | \$ 111,001 | 0.3% |
| Local Transportation | \$ 23,216 | \$ - | N/A |
| TOT Roads | \$ 115,000 | \$ 128,100 | 11.4% |
| TOT Tourism | \$ 115,000 | \$ 126,500 | 10.0% |
| TOT Emergency Services | \$ 115,000 | \$ 126,500 | 10.0% |
| Transportation Impact | \$ 8,488 | \$ 44,945 | 429.5% |
| CDBG Projects | \$ 100,000 | \$ 100,560 | N/A |
| Fire Impact | \$ 400 | \$ 1,869 | 367.3% |
| Police Impact | \$ - | \$ 3,387 | N/A |
| Park Impact | \$ - | \$ 2,904 | N/A |
| Other Public Safety Funds | \$ 155,176 | \$ 147,787 | -4.8% |
| UPA | \$ 20,500 | \$ 20,750 | 1.2% |
| LLD | \$ 158,788 | \$ 164,932 | 3.9% |
| Wetlands Reserve - LLD | \$ - | \$ 600 | N/A |
| Greenhorn Creek | \$ 813,000 | \$ 778,000 | -4.3% |
| | <u>\$ 3,297,940</u> | <u>\$ 2,558,182</u> | -22.4% |
| Total Revenue | <u>\$ 9,502,947</u> | <u>\$ 8,958,379</u> | -5.7% |

City of Angels Camp - Summary of Revenues by Source

| | 2013-14 Approved Budget | 2014-15 Proposed Budget | % Change |
|---|----------------------------|----------------------------|--------------|
| <u>Tax-Related Revenues</u> | | | |
| Property Tax in Lieu of Sales | \$ 208,346 | \$ 212,000 | 1.8% |
| Secured/Unsecured Property Tax | \$ 471,619 | \$ 489,444 | 3.8% |
| Sales Tax | \$ 550,000 | \$ 605,000 | 10.0% |
| Transient Occupancy Tax | \$ 855,000 | \$ 941,250 | 10.1% |
| Document Transfer Tax | \$ 11,000 | \$ 11,000 | 0.0% |
| Prop 172 Public Safety | \$ 15,000 | \$ 22,000 | 46.7% |
| Homeland Security | \$ 27,273 | \$ - | N/A |
| Gas Tax | \$ 110,687 | \$ 111,001 | 0.3% |
| Impact Fees | \$ 8,888 | \$ 52,105 | 486.2% |
| SLESF | \$ 100,000 | \$ 100,000 | 0.0% |
| AB 109 Prison Realignment | \$ 55,176 | \$ 25,537 | -53.7% |
| Assessments - LLD | \$ 158,788 | \$ 164,932 | 3.9% |
| Assessments GHC | \$ 810,000 | \$ 775,000 | -4.3% |
| | <u>\$ 3,381,777</u> | <u>\$ 3,509,269</u> | 3.8% |
| <u>License, Permit, & Fees</u> | | | |
| Franchise Fee | \$ 80,000 | \$ 85,000 | 6.3% |
| Business License | \$ 20,000 | \$ 22,000 | 10.0% |
| Motor Vehicle License in Lieu | \$ 230,444 | \$ 235,420 | 2.2% |
| Building Permits | \$ 80,000 | \$ 70,000 | -12.5% |
| Planning Fees | \$ 4,000 | \$ 14,950 | 273.8% |
| Other Planning-Related Permits | \$ 2,860 | \$ 3,920 | 37.1% |
| | <u>\$ 417,304</u> | <u>\$ 431,290</u> | 3.4% |
| <u>Sales Revenue</u> | | | |
| Museum | \$ 46,000 | \$ 50,000 | 8.7% |
| | <u>\$ 46,000</u> | <u>\$ 50,000</u> | 8.7% |
| <u>Service Revenues</u> | | | |
| Interagency Service Charges | \$ 23,975 | \$ 28,375 | 18.4% |
| Rentals | \$ 31,730 | \$ 19,133 | -39.7% |
| Fire Service Revenue | \$ 500 | \$ 5,500 | 1000.0% |
| Police Service Revenue | \$ 29,000 | \$ 22,250 | -23.3% |
| Water Monthly Service Chgs | \$ 1,525,348 | \$ 1,525,348 | 0.0% |
| Wastewater Monthly Service Chgs | \$ 2,210,000 | \$ 2,210,000 | 0.0% |
| Water Connection Fee | \$ 18,000 | \$ 36,323 | 101.8% |
| Wastewater Connection Fee | \$ 10,000 | \$ 39,747 | 297.5% |
| Utility Penalties & Other Fees | \$ 59,200 | \$ 63,600 | 7.4% |
| Hwy 49 Street Cleaning | \$ 2,712 | \$ 2,712 | 0.0% |
| UPA Service Charge | \$ 20,500 | \$ 20,500 | 0.0% |
| | <u>\$ 3,930,965</u> | <u>\$ 3,973,488</u> | 1.1% |
| <u>Outside Agency Funding Revenues</u> | | | |
| Fire Grants & Reimbursibles | \$ 20,000 | \$ 22,450 | 12.3% |
| Police Grants & Reimbursibles | \$ 4,000 | \$ 40,000 | 900.0% |
| Street & Road Project Funding | \$ 1,562,685 | \$ 800,347 | -48.8% |
| CDBG | \$ 100,000 | \$ 100,000 | 0.0% |
| Local Transportation Funds | \$ 23,216 | \$ - | N/A |
| | <u>\$ 1,709,901</u> | <u>\$ 962,797</u> | -43.7% |
| <u>Other Revenues</u> | | | |
| Interest Revenue | \$ 16,500 | \$ 31,035 | 88.1% |
| Copy Revenue | \$ 500 | \$ 500 | 0.0% |
| | <u>\$ 17,000</u> | <u>\$ 31,535</u> | 85.5% |
| Total Revenue | <u>\$ 9,502,947</u> | <u>\$ 8,958,379</u> | -5.7% |

Revised 9/2/2014

**City of Angels Camp - Summary of Operating Expenses by Type
For 2014-15 Budget**

| | 2013-14 Budget | 2014-15 Proposed Budget | % Change |
|--|----------------------------|----------------------------|-----------|
| <u>Salaries & Benefits</u> | | | |
| Salaries & Wages | \$ 2,645,885 | \$ 2,711,452 | 2% |
| Payroll Taxes, Benefits & Insurance | \$ 1,392,849 | \$ 1,526,829 | 10% |
| <i>Total Salaries & Benefits</i> | <u>\$ 4,038,734</u> | <u>\$ 4,238,281</u> | 5% |
| <u>Stipends</u> | <u>\$ 39,000</u> | <u>\$ 30,600</u> | -22% |
| <u>Utilities, Rents & Leases</u> | | | |
| Utilities | \$ 197,915 | \$ 220,150 | 11% |
| Rents & Leases | \$ 54,739 | \$ 34,900 | -36% |
| <i>Total Utilities, Rents & Leases</i> | <u>\$ 252,654</u> | <u>\$ 255,050</u> | 1% |
| <u>Professional Services</u> | | | |
| Legal | \$ 80,000 | \$ 80,000 | 0% |
| Legal - Contingency | \$ 40,000 | \$ - | N/A |
| Engineering | \$ - | \$ 2,500 | N/A |
| Surveying & GIS | \$ 30,000 | \$ 22,500 | -25% |
| Auditing Services | \$ 57,000 | \$ 23,500 | N/A |
| County Dispatch Services | \$ 128,373 | \$ 130,964 | 2% |
| Accounting Services | \$ 20,500 | \$ 5,000 | -76% |
| Water System Professional Svcs | \$ 8,600 | \$ 9,800 | 14% |
| WW System Professional Svcs | \$ 42,000 | \$ 79,500 | 89% |
| Other Professional Services | \$ 41,700 | \$ 44,720 | 7% |
| <i>Total Professional Services</i> | <u>\$ 448,173</u> | <u>\$ 398,484</u> | -11% |
| <u>Repairs & Maintenance</u> | <u>\$ 195,080</u> | <u>\$ 210,357</u> | 8% |
| <u>Tools & Equipment</u> | | | |
| Equipment & Tools | \$ 59,675 | \$ 55,450 | -7% |
| Grant-Funded Equipment | \$ 46,040 | \$ 20,000 | -57% |
| <i>Total Tools & Equipment</i> | <u>\$ 105,715</u> | <u>\$ 75,450</u> | -29% |
| <u>Materials & Supplies</u> | | | |
| Resale Merchandise | \$ 9,000 | \$ 9,000 | 0% |
| Fuel | \$ 63,900 | \$ 63,500 | -1% |
| Water - Materials & Supplies | \$ 73,400 | \$ 68,600 | -7% |
| WW - Materials & Supplies | \$ 147,500 | \$ 154,500 | 5% |
| Replacement Meters | \$ 41,000 | \$ 41,000 | 0% |
| Materials & Supplies - Other | \$ 92,524 | \$ 88,850 | -4% |
| <i>Total Materials & Supplies</i> | <u>\$ 427,324</u> | <u>\$ 425,450</u> | 0% |
| <u>Community Support</u> | <u>\$ 216,055</u> | <u>\$ 235,555</u> | 9% |
| <u>Other Services, Fees & Charges</u> | | | |
| LAFCO Fees | \$ 23,595 | \$ 23,595 | 0% |
| Water System Fees | \$ 25,000 | \$ 25,000 | 0% |
| WW System Fees | \$ 38,000 | \$ 45,000 | 18% |
| Liability Insurance | \$ 98,246 | \$ 120,615 | 23% |
| WW Other Services | \$ 80,000 | \$ 71,000 | -11% |
| Water Purchase Fees | \$ - | \$ 40,000 | N/A |
| Tuol Stanislaus IRWMA Fees | \$ - | \$ 10,000 | N/A |
| Elections | \$ - | \$ 10,000 | N/A |
| Services & Charges - Other | \$ 130,402 | \$ 110,125 | -16% |
| <i>Total Services, Fees & Charges</i> | <u>\$ 395,243</u> | <u>\$ 455,335</u> | |
| Total Operating Expenditures | <u><u>\$ 6,117,978</u></u> | <u><u>\$ 6,324,562</u></u> | 3% |

City of Angels Camp
Percentage of Net Expenditures by Fund
For 2014-15 Budget

| | Total Net Expenditures * | % of City Budgeted Expenditures |
|-----------------------------|-----------------------------|---------------------------------------|
| General Fund | \$ 2,711,705 | 27.5% |
| Reserve Post Retiree Health | \$ - | 0.0% |
| Water Fund | \$ 1,822,877 | 18.5% |
| Wastewater Fund | \$ 2,256,411 | 22.9% |
| CalTrans/CCOG Projects | \$ 800,347 | 8.1% |
| Gas Tax | \$ 111,001 | 1.1% |
| TOT - Roads | \$ 122,290 | 1.2% |
| Transportation Impact Fees | \$ 76,915 | 0.8% |
| CDBG (All Combined) | \$ 162,450 | 1.7% |
| TOT - Tourism | \$ 126,500 | 1.3% |
| TOT - Emergency Services | \$ 120,750 | 1.2% |
| Park Impact Fees | \$ 9,023 | 0.1% |
| Other Public Safety Funds | \$ 165,050 | 1.7% |
| UPWA | \$ 150,000 | 1.5% |
| LLD | \$ 170,418 | 1.7% |
| Wetlands Reserve - LLD | \$ 273,052 | 2.8% |
| GHC | \$ 778,000 | 7.9% |
| | <u>\$ 9,856,789</u> | <u>100.0%</u> |

*Net Expenditures were adjusted to exclude non-cash depreciation. It reflects transfers in and out for both funding and cost allocation but does not include general or service revenues.

Revised 9/2/2014

City of Angels Camp - Projects Included in Proposed Budget

For Fiscal Year 2014-15

| <u>Project Description</u> | <u>Approval Status</u> | <u>Current Year Budget</u> | <u>Outside Consultant / Construction</u> | <u>Internal Workforce</u> | <u>Funding Source</u> |
|---------------------------------------|------------------------|----------------------------|--|---------------------------|-----------------------|
| <u>Streets & Roads</u> | | | | | |
| SR 49/Main Street Sidewalk | Approved | \$ 196,581 | \$ 191,581 | \$ 5,000 | TE Funding |
| Stanislaus Avenue Sidewalk | Approved | \$ 5,000 | \$ - | \$ 5,000 | SR2S/Gas Tax/LTF |
| 4/49 PSR | Approved | \$ 213,300 | \$ 209,585 | \$ 3,715 | TE Funded |
| Gateway Corridor Plan | Approved | \$ 101,381 | \$ 101,381 | \$ - | CCOG |
| Murphys Grade Road Design | Approved | \$ 321,000 | \$ 305,467 | \$ 15,533 | CMAQ/Traffic Impact |
| | | <u>\$ 837,262</u> | <u>\$ 808,014</u> | <u>\$ 29,248</u> | |
| <u>CDBG</u> | | | | | |
| Economic Development Study Grant | Approved | \$ 105,000 | \$ 100,000 | \$ 5,000 | CDBG |
| Housing Element | New | \$ 43,812 | \$ 30,560 | \$ 13,252 | CDBG |
| Income Survey | New | \$ 13,638 | \$ 10,000 | \$ 3,638 | CDBG |
| | | <u>\$ 162,450</u> | <u>\$ 140,560</u> | <u>\$ 21,890</u> | |
| <u>Water Improvements</u> | | | | | |
| Water Rate Study | Approved | \$ 97,500 | \$ 36,000 | \$ 61,500 | Water Fund |
| Design: Water Treatment Plant Improve | Approved | \$ 215,000 | \$ 191,000 | \$ 24,000 | Water Fund |
| SCADA System Improvement | New | \$ 4,000 | \$ 4,000 | \$ - | Water Fund |
| Install New pH Meter | New | \$ 8,000 | \$ 8,000 | \$ - | Water Fund |
| | | <u>\$ 324,500</u> | <u>\$ 239,000</u> | <u>\$ 85,500</u> | |
| <u>Water Replacements</u> | | | | | |
| Design: Murphys Grade Rd Water | Approved | \$ 45,000 | \$ 43,500 | \$ 1,500 | Water Fund |
| Design: Bragg St Water Line | Approved | \$ 90,000 | \$ 76,500 | \$ 13,500 | Water Fund |
| Replace Water Meters (Annual) | New | \$ 81,167 | \$ 41,000 | \$ 40,167 | Water Fund |
| Finnegan Lane Water Line | New | \$ 75,000 | \$ 63,750 | \$ 11,250 | Water Fund |
| | | <u>\$ 291,167</u> | <u>\$ 224,750</u> | <u>\$ 66,417</u> | |
| <u>Wastewater Improvements</u> | | | | | |
| WW Rate Study | Approved | \$ 47,500 | \$ 9,000 | \$ 38,500 | Wastewater Fund |
| | | <u>\$ 47,500</u> | <u>\$ 9,000</u> | <u>\$ 38,500</u> | Wastewater Fund |
| <u>Wastewater Replacements</u> | | | | | |
| Design: Murphys Grade Rd Sewer | Approved | \$ 5,000 | \$ 4,500 | \$ 500 | Wastewater Fund |
| No Baker Street Sewer Main | New | \$ 50,000 | \$ 45,000 | \$ 5,000 | Wastewater Fund |
| | | <u>\$ 55,000</u> | <u>\$ 49,500</u> | <u>\$ 5,500</u> | |
| Total Proposed Projects | | <u>\$ 1,717,879</u> | <u>\$ 1,470,824</u> | <u>\$ 247,055</u> | |

**City of Angels Camp
2014-15 Proposed Budget - Debt Schedule**

| | Department | Interest Rate | Current Year Budgeted Principal Payment | Current Year Budgeted Interest Payment | Total Annual Debt Service Budget | Principle Due At Year End | Fiscal Year of Maturity |
|---|------------------------|---------------|---|--|----------------------------------|---------------------------|-------------------------|
| WestAmerica Bank - Hydrox Building | Admin & Finance | 5.5242% | \$ 86,689 | \$ 2,000 | \$ 88,689 | \$ - | 2015 |
| Angels Camp Veteran Memorial District | Admin & Finance | 3.2500% | \$ 10,000 | \$ 2,000 | \$ 12,000 | \$ 20,000 | 2017 |
| California Department of Public Health | Water Debt | 0.0% | \$ 74,468 | \$ - | \$ 74,468 | \$ 632,979 | 2023 |
| State Water Resources Control Board | Wastewater Debt | 1.0% | \$ 13,476 | \$ 2,484 | \$ 15,960 | \$ 234,416 | 2030 |
| United States Department of Rural Development | Wastewater Debt | 4.25% | \$ 75,000 | \$ 187,000 | \$ 282,566 | \$ 4,325,000 | 2044 |
| 2001A water and Wastewater Revenue Bonds | Wastewater Debt | 2.6% - 4.4% | \$ 260,000 | \$ 17,690 | \$ 277,690 | \$ 275,000 | 2016 |
| Internal Loan From Wastewater to Water** | Wastewater Replacement | 2% | \$ 50,000 | \$ 16,100 | \$ 66,100 | \$ 755,000 | N/A |
| Union Bank 2006 A Reassessment Rev Bonds | GHC | 3.375%-4.6% | \$ 490,000 | \$ 200,106 | \$ 690,106 | \$ 4,040,000 | 2021 |
| Union Bank 2006 B Reassessment Rev Bonds | GHC | 4.3%-5.0% | \$ 45,000 | \$ 18,848 | \$ 63,848 | \$ 410,000 | 2021 |

**Assumption that loan payments will be changed to \$50,000 per year until further action by Council.

City of Angels Camp
Summary of Cost Allocation Transfers for Proposed 2014-15 Budget

| | <u>2013-14 Budget</u> | <u>2014-15 Proposed Budget</u> | <u>% Change</u> |
|--|-----------------------|--------------------------------|-----------------|
| <u>General Fund</u> | | | |
| City Officials | \$ 17,094 | \$ 25,790 | 50.9% |
| City Attorney | \$ 54,740 | \$ 54,740 | 0.0% |
| Engineering | \$ 315,643 | \$ 247,569 | -21.6% |
| Administration & Finance | \$ 854,371 | \$ 758,397 | -11.2% |
| Building & Planning | \$ 123,043 | \$ 214,846 | 74.6% |
| Public Works | \$ 631,222 | \$ 668,957 | 6.0% |
| | <u>\$ 1,996,113</u> | <u>\$ 1,970,299</u> | -1.3% |
| <u>Water Fund</u> | | | |
| Water O&M | \$ (801,906) | \$ (741,559) | -7.5% |
| Water Improvements | \$ (53,000) | \$ (110,500) | 108.5% |
| Water Debt | \$ - | \$ 66,100 | N/A |
| Water Replacements | \$ (135,849) | \$ (107,417) | -20.9% |
| | <u>\$ (990,755)</u> | <u>\$ (893,376)</u> | -9.8% |
| <u>Wastewater Fund</u> | | | |
| Wastewater O&M | \$ (707,572) | \$ (643,971) | -9.0% |
| Wastewater Improvements | \$ (69,000) | \$ (62,500) | -9.4% |
| Wastewater Replacements | \$ (56,990) | \$ (71,600) | 25.6% |
| | <u>\$ (833,562)</u> | <u>\$ (778,071)</u> | -6.7% |
| <u>Streets & Roads</u> | | | |
| CalTrans/CCOG | \$ (69,700) | \$ 7,667 | -111.0% |
| Gas Tax | \$ (97,096) | \$ (76,401) | -21.3% |
| Traffic Impact | \$ - | \$ (76,915) | N/A |
| Park Impact | \$ - | \$ (9,023) | N/A |
| CDBG | \$ (5,000) | \$ (21,890) | 337.8% |
| TOT Roads | \$ - | \$ (122,290) | N/A |
| | <u>\$ (171,796)</u> | <u>\$ (298,852)</u> | 74.0% |
| Total Cost Allocation Transfers | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | |

City of Angels Camp
Schedule of Fund Transfers Included in Proposed 2014-15 Budget

| Other Governmental Funds | Wastewater | | Water O&M | | Water | | Transfers In | |
|--------------------------------|-------------------|-------------------|------------------|-------------------|------------------|-------------------|--------------|------------------|
| | O&M | Improvements | Replacements | Water O&M | Improvements | Replacements | | |
| City Officials | \$ 12,895 | | | \$ 12,895 | | | \$ | 25,790 |
| City Attorney | \$ 26,565 | | | \$ 28,175 | | | \$ | 54,740 |
| City Engineer | \$ 54,641 | \$ 25,000 | \$ 5,500 | \$ 64,324 | \$ 53,000 | \$ 26,250 | \$ | 247,569 |
| Administration & Finance | \$ 310,305 | \$ 37,500 | \$ 37,500 | \$ 313,855 | | | \$ | 758,397 |
| Community Support | | | | | | | \$ | 126,500 |
| Building & Planning | \$ 108,922 | \$ 20,000 | | \$ 49,661 | | | \$ | 214,846 |
| Fire Department | \$ 132,750 | | | | | | \$ | 132,750 |
| Police Department | \$ 153,050 | | | | | | \$ | 153,050 |
| Public Works | \$ 111,839 | \$ 203,301 | | \$ 272,649 | | \$ 81,167 | \$ | 668,956 |
| Water Debt | | | \$ 66,100 | | | | \$ | 66,100 |
| Transfers Out | \$ 711,152 | \$ 643,970 | \$ 82,500 | \$ 741,559 | \$ 53,000 | \$ 107,417 | \$ | 2,448,698 |

| Other Governmental Funds | Wastewater | | Water O&M | | Water | | General Fund | |
|--------------------------------|------------|--------------|--------------|-----------|--------------|--------------|--------------|-----|
| | O&M | Improvements | Replacements | Water O&M | Improvements | Replacements | | |
| City Officials | 33% | | | 33% | | | | 34% |
| City Attorney | 33% | | | 35% | | | | 32% |
| City Engineer | 22% | 10% | 2% | 26% | 21% | 11% | | |
| Administration & Finance | 27% | 3% | | 28% | 3% | | | 34% |
| Building & Planning | 9% | | | 13% | 5% | | | 45% |
| Public Works | 26% | | | 35% | | 10% | | 15% |

Revised 9/2/2014

City of Angels Camp

Proposed Budget 2014 – 2015

General Fund



City of Angels Camp

2014-15 Summary of Proposed Budget Impacts on General Fund Balance

| | Prior Year Budget | Current Proposed Budget | Difference |
|--|----------------------|-------------------------------|-------------------|
| City Officials | \$ (8,806) | \$ (13,285) | \$ (4,479) |
| City Attorney | \$ (65,760) | \$ (25,260) | \$ 40,500 |
| City Engineer | \$ - | \$ - | \$ - |
| Administration & Finance | \$ 1,814,671 | \$ 1,878,139 | \$ 63,468 |
| Community Support | \$ (118,155) | \$ (112,955) | \$ 5,200 |
| Building & Planning | \$ (148,991) | \$ (85,056) | \$ 63,935 |
| Museum | \$ (162,537) | \$ (172,216) | \$ (9,679) |
| Fire Department | \$ (296,766) | \$ (361,481) | \$ (64,715) |
| Police Department | \$ (1,136,173) | \$ (1,226,496) | \$ (90,323) |
| Public Works | \$ (35,813) | \$ (64,341) | \$ (28,528) |
| <i>Adj for Part-Time PERS Owed for Prior Years</i> | \$ (187,000) | \$ - | \$ 187,000 |
| Net Increase/(decrease) in Fund Balance | \$ (345,330) | \$ (182,951) | \$ 162,379 |
| Beginning Unreserved Fund Balance (Est-14/15) | \$ 1,361,356 | \$ 1,291,795 | |
| Reserve for Post Employment (Retiree) Health | \$ 275,769 | \$ - | |
| Projected Ending Fund Balance | \$ 1,291,795 | \$ 1,108,844 | |

City of Angels Camp - City Officials

Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|--|---------------------|---------------------------------|-----------------------|
| Revenues: | | | |
| <u>Non-Operating Revenue</u> | | | |
| Donations | - | 1,000 | - |
| <i>Total Non-Operating Revenue</i> | - | 1,000 | - |
| <u>Transfers In</u> | | | |
| Transfer in - WW O&M | 8,352 | 8,547 | 12,895 |
| Transfer in - Water O&M | 8,352 | 8,547 | 12,895 |
| <i>Total Transfers In</i> | 16,704 | 17,094 | 25,790 |
| Total Revenues | \$ 16,704 | \$ 18,094 | \$ 25,790 |
| Expenditures: | | | |
| <u>Stipends</u> | | | |
| City Clerk/Treasurer | 600 | 600 | 600 |
| City Council Stipend | 18,000 | 18,000 | 18,000 |
| Payroll Taxes | - | - | 1,377 |
| Workman's Compensation | - | - | 598 |
| <i>Total Stipends</i> | 18,600 | 18,600 | 20,575 |
| <u>Rents, Leases & Utilities</u> | | | |
| Telephone | - | - | - |
| <i>Total Rents & Utilities</i> | - | - | - |
| <u>Professional Services</u> | | | |
| Videographer | 3,338 | 3,600 | 4,800 |
| <i>Total Professional Services</i> | 3,338 | 3,600 | 4,800 |
| <u>Materials & Supplies</u> | | | |
| Office Supplies | 423 | 500 | 500 |
| Materials and Supplies | 1,160 | 1,000 | 1,000 |
| <i>Total Materials & Supplies</i> | 1,583 | 1,500 | 1,500 |
| <u>Community Support</u> | | | |
| Employee Appreciation | 978 | 2,200 | 1,200 |
| <i>Total Community Support</i> | 978 | 2,200 | 1,200 |
| <u>Other Services & Charges</u> | | | |
| Training & Travel | 551 | 1,000 | 1,000 |
| Elections | - | - | 10,000 |
| <i>Total Other Services & Charges</i> | 551 | 1,000 | 11,000 |
| Total Expenditures | \$ 25,050 | \$ 26,900 | \$ 39,075 |
| Net Inc/(Dec) in General Fund Balance | \$ (8,346) | \$ (8,806) | \$ (13,285) |

City of Angels Camp - City Attorney

Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|---|---------------------|---------------------------------|-----------------------|
| Revenues: | | | |
| <u>Transfers In</u> | | | |
| Transfer In - WW O&M | 42,507 | 26,565 | 26,565 |
| Transfer In - Water O&M | 45,777 | 28,175 | 28,175 |
| <i>Total Transfers In</i> | 88,284 | 54,740 | 54,740 |
| Total Revenues | \$ 88,284 | \$ 54,740 | \$ 54,740 |
| Expenditures: | | | |
| <u>Benefits, Insurances & Taxes</u> | | | |
| Health Insurance | 10,414 | - | - |
| Dental & Life Insurance | 960 | - | - |
| Vision Insurance | 234 | - | - |
| <i>Total Benefits, Insurances & Taxes</i> | 11,608 | - | - |
| <u>Professional Services</u> | | | |
| Legal/Attorney | 119,184 | 80,000 | 80,000 |
| Legal Contingency | - | 40,000 | - |
| <i>Total Professional Services</i> | 119,184 | 120,000 | 80,000 |
| <u>Materials & Supplies</u> | | | |
| Materials & Supplies | - | 500 | - |
| <i>Total Materials & Supplies</i> | - | 500 | - |
| Total Expenditures | \$ 130,792 | \$ 120,500 | \$ 80,000 |
| Net Inc/(Dec) in General Fund Balance | \$ (42,508) | \$ (65,760) | \$ (25,260) |

City of Angels Camp - Engineering Department

Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|---|---------------------|---------------------------------|-----------------------|
| Revenues: | | | |
| <u>Transfers In:</u> | | | |
| Transfer In | 111,915 | - | - |
| Transfer In - CalTrans | - | - | 6,600 |
| Transfer In - CCOG | - | - | 5,000 |
| Transfer In - Wastewater O&M | - | 20,561 | 54,641 |
| Transfer In - Water O&M | - | 16,022 | 64,324 |
| Transfer - TOT Roads | - | - | - |
| Transfer - Streets/Roads Projects | - | 22,540 | - |
| Transfer In - Gas Tax | - | - | 7,254 |
| Transfer In - WW Capital Improve | - | 69,000 | 25,000 |
| Transfer In - Water Capital Improve | - | 53,000 | 53,000 |
| Transfer In - WW Capital Replace | - | 56,990 | 5,500 |
| Transfer In - Water Capital Replace | - | 77,530 | 26,250 |
| <i>Total Transfers In</i> | 111,915 | 315,643 | 247,569 |
| Total Revenues | \$ 111,915 | \$ 315,643 | \$ 247,569 |
| Expenditures: | | | |
| <u>Salaries & Wages</u> | | | |
| Salaries | 89,370 | 178,965 | 136,834 |
| <i>Total Salaries & Wages</i> | 89,370 | 178,965 | 136,834 |
| <u>Benefits, Insurances & Taxes</u> | | | |
| Payroll Taxes | 7,796 | 16,840 | 10,468 |
| Health Insurance | 8,694 | 32,169 | 26,098 |
| Dental & Life Insurance | 909 | 2,505 | 2,122 |
| Vision Insurance | 323 | 828 | 607 |
| PERS | 20,252 | 37,965 | 28,277 |
| LTD | 588 | 1,171 | 918 |
| Worker's Compensation Insurance | - | - | 4,696 |
| <i>Total Benefits, Insurances & Taxes</i> | 38,562 | 91,478 | 73,185 |
| <u>Rents, Leases, & Utilities</u> | | | |
| Rents & Leases | - | 1,200 | - |
| Electricity | - | 1,350 | 700 |
| Telephone | - | 1,500 | 1,900 |
| <i>Total Rents, Leases, & Utilities</i> | - | 4,050 | 2,600 |

City of Angels Camp - Engineering Department
Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|--|---------------------|---------------------------------|-----------------------|
| <u>Repairs & Maintenance</u> | | | |
| Copier | - | 1,200 | 2,800 |
| Computer Maintenance | - | - | 500 |
| Equipment R&M | - | 1,500 | 200 |
| Vehicle R&M | - | 1,000 | 200 |
| <i>Total Repairs & Maintenance</i> | - | 3,700 | 3,700 |
| <u>Tools & Equipment</u> | | | |
| Tools | - | 300 | - |
| Computer Equipment | - | - | 1,500 |
| Safety Equipment | - | 500 | - |
| Equipment | - | 3,500 | 2,500 |
| <i>Total Tools & Equipment</i> | - | 4,300 | 4,000 |
| <u>Professional Services</u> | | | |
| Outside Consultant | - | 5,000 | 2,500 |
| IT Services | - | 1,000 | 500 |
| Engineering Services | 9,779 | - | 2,500 |
| GIS Consultant | - | 7,500 | 7,500 |
| Surveying Services | - | 15,000 | 10,000 |
| <i>Total Professional Services</i> | 9,779 | 28,500 | 23,000 |
| <u>Materials & Supplies</u> | | | |
| Field Supplies | - | 50 | 50 |
| Fuel | - | 1,000 | 500 |
| Office Supplies | - | 1,000 | 1,000 |
| Materials & Supplies | - | 500 | 200 |
| <i>Total Materials & Supplies</i> | - | 2,550 | 1,750 |
| <u>Other Services & Charges</u> | | | |
| Dues & Subscriptions | - | 500 | 500 |
| Training & Travel | - | 1,000 | 1,000 |
| Legal Notices | - | 500 | 500 |
| Recruiting | 2,078 | 100 | 500 |
| <i>Total Other Services & Charges</i> | 2,078 | 2,100 | 2,500 |
| Total Expenditures | \$ 139,790 | \$ 315,643 | \$ 247,569 |
| Net Inc/(Dec) in General Fund Balance | \$ (27,874) | \$ - | \$ - |

City of Angels Camp - Administration & Finance

Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|---|---------------------|---------------------------------|-----------------------|
| Revenues: | | | |
| <u>Tax-Related Revenues</u> | | | |
| Property Tax in Lieu of Sales | 162,234 | 208,346 | 212,000 |
| Secured/Unsecured Property Tax | 475,946 | 471,619 | 489,446 |
| Sales Tax | 546,243 | 550,000 | 605,000 |
| Franchise Fees | 85,483 | 80,000 | 85,000 |
| Transient Occupancy Tax | 515,390 | 510,000 | 561,750 |
| Document Transfer Tax | 11,781 | 11,000 | 11,000 |
| <i>Total Tax-Related Revenue</i> | <u>1,797,077</u> | <u>1,830,965</u> | <u>1,964,196</u> |
| <u>Licenses & Permits</u> | | | |
| Business License | 21,921 | 20,000 | 22,000 |
| Motor Vehicle License-in lieu | 230,017 | 230,444 | 235,420 |
| <i>Total License & Permit Revenue</i> | <u>251,938</u> | <u>250,444</u> | <u>257,420</u> |
| <u>Service Charges</u> | | | |
| Admin Fees - GHC | 14,000 | 14,000 | 14,000 |
| Admin Fees - School Construction | 237 | 375 | 375 |
| Admin Fees - LAFCO | 3,600 | 3,600 | 3,600 |
| Mgt Fees - LLD | 12,235 | 5,000 | 5,000 |
| Admin Fees - COG | - | - | - |
| <i>Total Service Charge Revenue</i> | <u>30,072</u> | <u>22,975</u> | <u>22,975</u> |
| <u>Other</u> | | | |
| Interest Earned | 4,147 | 6,000 | 4,000 |
| Property Rental | 31,872 | 30,730 | - |
| Property Rental - Post Office | - | - | 460 |
| Property Rental - Range | - | - | 4,000 |
| Photo Copier/Public Record | 533 | 500 | 500 |
| Other Revenues | 13,812 | - | - |
| <i>Total Other Revenue</i> | <u>50,364</u> | <u>37,230</u> | <u>8,960</u> |
| <u>Transfers In:</u> | | | |
| Transfer In - WW O&M | 334,312 | 357,190 | 310,305 |
| Transfer In - Water O&M | 466,080 | 492,181 | 313,855 |
| Transfer In - Gas Tax | - | - | 25,214 |

City of Angels Camp - Administration & Finance

Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|---|---------------------|---------------------------------|-----------------------|
| Transfer In - Traffic Impact | - | - | 20,000 |
| Transfer In - Park Impact | - | - | 9,023 |
| Transfer In - CDBG | - | 5,000 | 5,000 |
| Transfer In - Wastewater Capital Imp | - | - | 37,500 |
| Transfer In - Water Capital | - | - | 37,500 |
| <i>Total Transfers In</i> | 800,392 | 854,371 | 758,397 |
| Total Revenues | \$ 2,929,843 | \$ 2,995,985 | \$ 3,011,948 |
| Expenditures: | | | |
| <u>Salaries & Wages</u> | | | |
| Salaries | 362,252 | 445,935 | 536,601 |
| Overtime | 313 | - | - |
| <i>Total Salaries & Wages</i> | 362,565 | 445,935 | 536,601 |
| <u>Benefits, Insurances & Taxes</u> | | | |
| Payroll Taxes | 36,231 | 34,114 | 38,674 |
| Health Insurance | 57,881 | 60,688 | 76,223 |
| Dental & Life Insurance | 3,453 | 5,262 | 6,275 |
| Vision Insurance | 1,318 | 1,382 | 1,798 |
| PERS | 81,452 | 80,962 | 91,821 |
| LTD | 2,499 | 2,705 | 3,462 |
| Retiree Benefit | 49,403 | 56,000 | 3,742 |
| Auto/Cell Allowance | 2,800 | 4,800 | 4,800 |
| Benefit Administration Fees | (1,503) | - | 5,430 |
| Worker's Compensation Insurance | 118,505 | 126,063 | 8,711 |
| <i>Total Benefits, Insurances & Taxes</i> | 352,039 | 371,976 | 240,936 |
| <u>Rents, Leases, & Utilities</u> | | | |
| Electricity | 1,141 | 1,600 | 1,600 |
| Propane | 1,996 | 2,000 | 2,000 |
| Telephone | 6,536 | 5,800 | 8,400 |
| Internet | - | - | 1,700 |
| Equipment Lease | 6,819 | - | 1,000 |
| <i>Total Rents, Leases, & Utilities</i> | 16,492 | 9,400 | 14,700 |
| <u>Tools & Equipment</u> | | | |
| Computer/Software | 9,079 | 1,500 | 1,500 |
| <i>Total Tools & Equipment</i> | 9,079 | 1,500 | 1,500 |

City of Angels Camp - Administration & Finance

Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|--|---------------------|---------------------------------|-----------------------|
| <u>Repairs & Maintenance</u> | | | |
| Copier | 12,965 | 12,000 | 10,000 |
| Building R&M - Hydrox | 865 | 1,300 | - |
| Computer Maintenance/Software | 9,451 | 12,000 | 11,326 |
| Equipment R&M | 443 | 1,000 | 2,800 |
| Equipment Lease | - | 6,630 | - |
| Phone System | - | 600 | - |
| Building R&M | 986 | 1,000 | 500 |
| Grounds R&M | 559 | 500 | 600 |
| Alarm | 492 | 500 | 600 |
| <i>Total Repairs & Maintenance</i> | 25,761 | 35,530 | 25,826 |
| <u>Professional Services</u> | | | |
| Outside Consultant | 1,313 | 12,500 | 15,500 |
| IT Services | 3,706 | 2,400 | 4,220 |
| Audit Services | - | 57,000 | 23,500 |
| Accounting Services | 84,915 | 20,500 | 5,000 |
| Codification | 2,413 | 2,500 | 2,500 |
| <i>Total Professional Services</i> | 92,347 | 94,900 | 50,720 |
| <u>Materials & Supplies</u> | | | |
| Office Supplies | 24,473 | 18,500 | 3,000 |
| Customer Service Supplies | - | - | 5,000 |
| Materials & Supplies | 640 | 300 | 300 |
| Postage | - | - | 13,900 |
| <i>Total Materials & Supplies</i> | 25,113 | 18,800 | 22,200 |
| <u>Other Services & Charges</u> | | | |
| Dues & Subscriptions | 1,934 | 2,700 | 1,500 |
| Training & Travel | 3,770 | 3,000 | 4,000 |
| Facility/Janitorial Supplies | 2,025 | 2,200 | 2,000 |
| Admin Fee | 300 | 300 | 300 |
| Legal Notices | 856 | 500 | 500 |
| Recruiting | 1,843 | - | - |
| Bank Fees | 14,647 | 14,000 | 4,000 |
| Credit Card Fees | - | - | 11,000 |

City of Angels Camp - Administration & Finance

Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|---|---------------------|---------------------------------|-----------------------|
| Liability Insurance | 88,921 | 97,246 | 119,115 |
| Christmas Items | 129 | 450 | 450 |
| Miscellaneous | 19,790 | - | - |
| Bad Debt Expense | 16,594 | - | - |
| Interest on Late Tax Payments | 25,023 | - | - |
| Penalties on Late Tax Payments | 8,176 | - | - |
| <i>Total Other Services & Charges</i> | 184,007 | 120,396 | 142,865 |
| <u><i>Other Capital Outlay/Projects</i></u> | | | |
| Hydrox Facility | - | 162 | - |
| <i>Total Capital Outlay/Projects</i> | - | 162 | - |
| <u><i>Debt Service</i></u> | | | |
| Interest - Hydrox | 7,674 | - | 2,000 |
| Interest - Veteran Pool | - | - | 2,000 |
| Principle - Hydrox | 68,000 | 82,715 | 84,461 |
| Principle - Veteran Pool | - | - | 10,000 |
| <i>Total Debt Service</i> | 75,674 | 82,715 | 98,461 |
| <u><i>Transfers Out</i></u> | | | |
| Transfer Out RDA | - | - | - |
| <i>Total Transfers Out</i> | - | - | - |
| Total Expenditures | \$ 1,143,078 | \$ 1,181,314 | \$ 1,133,809 |
| Net Inc/(Dec) in General Fund Assets | \$ 1,786,765 | \$ 1,814,671 | \$ 1,878,139 |

City of Angels Camp - Community Support

Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|--|---------------------|---------------------------------|-----------------------|
| Revenues: | | | |
| <u>Transfers In:</u> | | | |
| Transfer In - TOT - Tourism | 111,713 | 115,000 | 126,500 |
| <i>Total Transfers In</i> | 111,713 | 115,000 | 126,500 |
| Total Revenues | \$ 111,713 | \$ 115,000 | \$ 126,500 |
| Expenditures: | | | |
| <u>Rents, Leases, & Utilities</u> | | | |
| Electricity | 1,210 | 1,500 | 1,500 |
| <i>Total Rents, Leases, & Utilities</i> | 1,210 | 1,500 | 1,500 |
| <u>Repairs & Maintenance</u> | | | |
| Building Maintenance | 2,474 | 6,600 | 800 |
| Grounds Maintenance | 41 | 500 | 100 |
| <i>Total Repairs & Maintenance</i> | 2,515 | 7,100 | 900 |
| <u>Materials & Supplies</u> | | | |
| Materials & Supplies | 1,529 | 1,500 | 1,500 |
| <i>Total Materials & Supplies</i> | 1,529 | 1,500 | 1,500 |
| <u>Community Support</u> | | | |
| Tourism/ Community Support | 111,713 | 115,000 | 126,500 |
| League of California Cities | 2,728 | 2,400 | 2,800 |
| Branding | - | - | - |
| ACBA Support | 4,667 | 10,300 | 10,300 |
| Fishing Tournament Support | (800) | 6,000 | 6,000 |
| Library Support | 5,000 | 11,700 | 11,700 |
| Central Sierra Economic Development Dues | 838 | 925 | 925 |
| Calaveras Chamber Dues | - | 200 | 400 |
| Frog Hop of Fame | 812 | 800 | 1,200 |
| Christmas Lights | 123 | 500 | 500 |
| ACCC Support-Centennial, Gold Rush | 21,474 | 32,000 | 32,000 |
| DAC Support | 14,720 | 43,230 | 43,230 |
| <i>Total Community Support</i> | 161,275 | 223,055 | 235,555 |
| Total Expenditures | \$ 166,528 | \$ 233,155 | \$ 239,455 |
| Net Inc/(Dec) in General Fund Balance | \$ (54,815) | \$ (118,155) | \$ (112,955) |

City of Angels Camp - Building/Planning Department

Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|---|---------------------|---------------------------------|-----------------------|
| Revenues: | | | |
| <u>Licenses & Permits</u> | | | |
| Sign Permits | 2,890 | 2,040 | 2,720 |
| Home Occupancy Permit | 680 | 520 | 600 |
| Building Permits | 55,306 | 80,000 | 70,000 |
| SB1186 | - | - | 300 |
| Encroachments | 720 | 300 | 300 |
| Planning Fees | 19,946 | 4,000 | 14,950 |
| <i>Total License & Permit Fees</i> | 79,543 | 86,860 | 88,870 |
| <u>Other</u> | | | |
| Reimbursables | - | - | - |
| <i>Total Other Revenue</i> | - | - | - |
| <u>Transfers In:</u> | | | |
| Transfer In - Wastewater O&M | 19,642 | 23,550 | 36,263 |
| Transfer In - Water O&M | 102,010 | 52,333 | 49,661 |
| Transfer In - Gas Tax | - | - | 54,384 |
| Transfer In | 4,680 | - | - |
| Transfer In - Traffic Impact | - | - | 20,000 |
| Transfer In - Streets/Roads Projects | - | 47,160 | - |
| Transfer In - Cal Trans | - | - | 13,933 |
| Transfer In - CDBG | - | - | 16,890 |
| Transfer In - CCOG | - | - | 3,715 |
| Transfer In - Water Capital | - | - | 20,000 |
| <i>Total Transfers in</i> | 126,332 | 123,043 | 214,846 |
| Total Revenues | \$ 205,874 | \$ 209,903 | \$ 303,716 |
| Expenditures: | | | |
| <u>Salaries & Wages</u> | | | |
| Salaries | 131,104 | 202,518 | 210,573 |
| <i>Total Salaries & Wages</i> | 131,104 | 202,518 | 210,573 |
| <u>Benefits, Insurances & Taxes</u> | | | |
| Payroll Taxes | 11,473 | 15,493 | 16,338 |
| Health Insurance | 28,364 | 34,410 | 36,759 |
| Dental & Life Insurance | 2,871 | 2,781 | 3,991 |

City of Angels Camp - Building/Planning Department

Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|---|---------------------|---------------------------------|-----------------------|
| Vision Insurance | 684 | 660 | 694 |
| PERS | 34,022 | 44,234 | 44,458 |
| LTD | 954 | 1,278 | 1,442 |
| Retiree | - | - | 18,702 |
| Worker's Compensation Insurance | - | - | 5,870 |
| <i>Total Benefits, Insurances & Taxes</i> | <u>78,368</u> | <u>98,856</u> | <u>128,254</u> |
| <u><i>Stipends</i></u> | | | |
| Planning Commission Stipends | 2,328 | 3,000 | 3,000 |
| <i>Total Stipends</i> | <u>2,328</u> | <u>3,000</u> | <u>3,000</u> |
| <u><i>Rents, Leases, & Utilities</i></u> | | | |
| Rents & Leases | 5,696 | - | - |
| Electricity | 2,479 | 1,350 | 900 |
| Telephone | 3,345 | 1,500 | 2,100 |
| <i>Total Rents, Leases, & Utilities</i> | <u>11,519</u> | <u>2,850</u> | <u>3,000</u> |
| <u><i>Tools & Equipment</i></u> | | | |
| Computer/Software | 2,367 | - | - |
| Copier | - | - | - |
| <i>Total Tools & Equipment</i> | <u>2,367</u> | <u>-</u> | <u>-</u> |
| <u><i>Repairs & Maintenance</i></u> | | | |
| Copier | 5,175 | 3,600 | 2,800 |
| Equipment R&M | - | - | 250 |
| Computer Maintenance/Software | 150 | 300 | 500 |
| Vehicle R&M | 597 | 650 | 600 |
| <i>Total Repairs & Maintenance</i> | <u>5,922</u> | <u>4,550</u> | <u>4,150</u> |
| <u><i>Professional Services</i></u> | | | |
| Outside Consultant | 280 | - | - |
| Engineering Services | 18,945 | - | - |
| Legal/Attorney | - | - | - |
| GIS Consultant | 15,909 | 7,500 | 5,000 |
| <i>Total Professional Services</i> | <u>35,134</u> | <u>7,500</u> | <u>5,000</u> |
| <u><i>Materials & Supplies</i></u> | | | |
| Field Supplies | - | 50 | 50 |
| Fuel | 890 | 500 | 900 |
| Office Supplies | 897 | 1,000 | 1,000 |
| <i>Total Materials & Supplies</i> | <u>1,787</u> | <u>1,550</u> | <u>1,950</u> |

City of Angels Camp - Building/Planning Department

Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|--|---------------------|---------------------------------|-----------------------|
| <i>Other Services & Charges</i> | | | |
| Dues & Subscriptions | 597 | 1,100 | 750 |
| Training & Travel | 1,544 | 7,000 | 3,500 |
| LAFCO | 23,595 | 23,595 | 23,595 |
| Legal Notices | 2,161 | 1,700 | 1,750 |
| Recruiting | - | 305 | 250 |
| Relocation Expense | 3,778 | " | - |
| Code Enforcement | - | 3,000 | 2,000 |
| Safety Program | - | 1,370 | 1,000 |
| Total Other Services & Charges | 31,676 | 38,070 | 32,845 |
| <i>Other Capital Outlay/Projects</i> | | | |
| Angels Creek Trail Master Plan | - | - | - |
| Total Capital Outlay/Projects | - | - | - |
| Total Expenditures | \$ 300,205 | \$ 358,894 | \$ 388,772 |
| Net Inc/(Dec) in General Fund Balance | \$ (94,331) | \$ (148,991) | \$ (85,056) |

City of Angels Camp - Museum

Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|---|---------------------|---------------------------------|-----------------------|
| Revenues: | | | |
| <u>Sales</u> | | | |
| Admissions | 19,683 | 27,000 | 30,000 |
| Retail Sales | 11,756 | 16,000 | 17,000 |
| Gold Panning | 2,874 | 3,000 | 3,000 |
| <i>Total Sales Revenue</i> | 34,313 | 46,000 | 50,000 |
| Total Revenues | \$ 34,313 | \$ 46,000 | \$ 50,000 |
| Expenditures: | | | |
| <u>Salaries & Wages</u> | | | |
| Salaries | 20,932 | 69,343 | 77,781 |
| Wages - Part Time | 64,963 | 66,071 | 65,452 |
| Holiday Pay | - | - | - |
| <i>Total Salaries & Wages</i> | 85,894 | 135,414 | 143,233 |
| <u>Benefits, Insurances & Taxes</u> | | | |
| Payroll Taxes | 7,743 | 10,359 | 10,957 |
| Health Insurance | 2,569 | 7,746 | 7,783 |
| Dental & Life Insurance | 389 | 587 | 642 |
| Vision Insurance | 145 | 195 | 205 |
| PERS | 1,765 | 4,101 | 4,398 |
| LTD | 333 | 485 | 511 |
| Unemployment Benefits | - | - | 1,000 |
| Worker's Compensation Insurance | - | - | 4,636 |
| <i>Total Benefits, Insurances & Taxes</i> | 12,944 | 23,473 | 30,133 |
| <u>Rents, Leases, & Utilities</u> | | | |
| Rents & Leases | - | - | - |
| Electricity | 3,297 | 5,500 | 4,000 |
| Propane | 388 | 2,000 | 1,000 |
| Telephone | 1,291 | 2,300 | 3,000 |
| <i>Total Rents, Leases, & Utilities</i> | 4,976 | 9,800 | 8,000 |
| <u>Repairs & Maintenance</u> | | | |
| Building Maintenance | 5,438 | 7,000 | 7,000 |
| Grounds Maintenance | 6,479 | 6,500 | 6,500 |
| Alarm | 3,867 | 3,000 | 4,500 |
| <i>Total Repairs & Maintenance</i> | 15,783.80 | 16,500 | 18,000 |

City of Angels Camp - Museum

Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|--|---------------------|---------------------------------|-----------------------|
| <u>Professional Services</u> | | | |
| Museum Director | 11,440 | - | - |
| <i>Total Professional Services</i> | 11,440 | - | - |
| <u>Materials & Supplies</u> | | | |
| Materials & Supplies | 5,564 | 6,000 | 6,000 |
| Resale Items | 9,294 | 9,000 | 9,000 |
| Promotional Materials | 2,696 | 4,000 | 4,000 |
| <i>Total Materials & Supplies</i> | 17,554.27 | 19,000 | 19,000 |
| <u>Other Services & Charges</u> | | | |
| Dues & Subscriptions | 574 | 600 | 600 |
| Training & Travel | 1,224 | 1,500 | 1,200 |
| Recruiting | 698 | 500 | 300 |
| Credit Card Fees | 1,968 | 750 | 750 |
| Insurance | 1,600 | 1,000 | 1,000 |
| <i>Total Other Services & Charges</i> | 6,064 | 4,350 | 3,850 |
| <u>Other Capital Outlay/Projects</u> | | | |
| Security Cameras | 191 | - | - |
| Equipment | 6,574 | - | - |
| Emergency Door Replacements | - | - | - |
| Wi-Fi Installation | 1,000 | - | - |
| <i>Total Capital Outlay/Projects</i> | 7,765 | - | - |
| Total Expenditures | \$ 162,421 | \$ 208,537 | \$ 222,216 |
| Net Inc/(Dec) in General Fund Balance | \$ (128,108) | \$ (162,537) | \$ (172,216) |

City of Angels Camp - Fire Department

Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|---|---------------------|---------------------------------|-----------------------|
| Revenues: | | | |
| <u>Other</u> | | | |
| Fire Special Services | 1,466 | 500 | 3,500 |
| Reimbursible Call Out | - | 20,000 | 15,000 |
| Cal Fire Grant | 108,686 | - | 7,450 |
| Other Revenues | 10 | - | 2,000 |
| <i>Total Other Revenue</i> | 110,162 | 20,500 | 27,950 |
| <u>Transfers In:</u> | | | |
| Transfer In - TOT Emergency | 108,000 | 115,000 | 120,750 |
| Transfer In - Prop 172 | 15,295 | 11,000 | 11,000 |
| Transfer In - K-9 Grant | 1,000 | 1,000 | 1,000 |
| <i>Total Transfers In</i> | 124,295 | 127,000 | 132,750 |
| Total Revenues | \$ 234,456 | \$ 147,500 | \$ 160,700 |
| Expenditures: | | | |
| <u>Salaries & Wages</u> | | | |
| Salaries | 167,453 | 136,548 | 144,273 |
| Wages - Part Time | 92,833 | 123,327 | 139,067 |
| Overtime | 23,009 | 10,000 | 12,773 |
| Holiday Pay | 2,514 | 5,080 | 5,536 |
| <i>Total Salaries & Wages</i> | 285,809 | 274,955 | 301,649 |
| <u>Benefits, Insurances & Taxes</u> | | | |
| Payroll Taxes | 23,359 | 21,703 | 23,765 |
| Health Insurance | 29,151 | 31,352 | 36,298 |
| Dental & Life Insurance | 3,298 | 2,724 | 2,992 |
| Vision Insurance | 821 | 660 | 694 |
| PERS | 21,402 | 21,686 | 35,079 |
| LTD | 939 | 786 | 1,003 |
| Retiree Benefit | - | - | 7,478 |
| State Unemployment Insurance | 5,121 | - | 6,000 |
| Worker's Compensation Insurance | - | - | 33,524 |
| <i>Total Benefits, Insurances & Taxes</i> | 84,091 | 78,911 | 146,832 |
| <u>Stipends</u> | | | |
| Stipends | 21,700 | 17,400 | 9,000 |
| <i>Total Stipends</i> | 21,700 | 17,400 | 9,000 |

City of Angels Camp - Fire Department
Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|---|---------------------|---------------------------------|-----------------------|
| <u>Rents, Leases, & Utilities</u> | | | |
| Electricity | 1,700 | 2,000 | 2,250 |
| Propane | 2,202 | 3,200 | 2,700 |
| Telephone | 3,031 | 4,000 | 4,200 |
| <i>Total Rents, Leases, & Utilities</i> | 6,933 | 9,200 | 9,150 |
| <u>Repairs & Maintenance</u> | | | |
| Copier | 1,865 | 1,750 | 1,750 |
| RMS System | 1,260 | 900 | 900 |
| Equipment R&M | 876 | 2,000 | 2,000 |
| Vehicle R&M | 9,579 | 8,000 | 8,000 |
| Radio R&M | 546 | 1,500 | 1,500 |
| Building R&M | 4,104 | 3,000 | 3,000 |
| Grounds R&M | 894 | 750 | 750 |
| SCBA Maintenance | 4,454 | 4,000 | 4,000 |
| <i>Total Repairs & Maintenance</i> | 23,577 | 21,900 | 21,900 |
| <u>Tools & Equipment</u> | | | |
| Safety Equipment | 10,465 | 7,000 | 12,125 |
| <i>Total Tools & Equipment</i> | 10,465 | 7,000 | 12,125 |
| <u>Professional Services</u> | | | |
| Outside Consultant | 6,143 | 700 | 700 |
| <i>Total Professional Services</i> | 6,143 | 700 | 700 |
| <u>Materials & Supplies</u> | | | |
| Office Supplies | 1,092 | 1,250 | 1,250 |
| Fuel | 5,541 | 6,000 | 5,300 |
| Code Books | - | 250 | 250 |
| Medical Supplies | 395 | 850 | 850 |
| Facility/Janitorial Supplies | 1,108 | 1,500 | 1,500 |
| <i>Total Materials & Supplies</i> | 8,136 | 9,850 | 9,150 |
| <u>Other Services & Charges</u> | | | |
| Dues & Subscriptions | 400 | 500 | 500 |
| Training & Travel | 6,189 | 4,000 | 3,325 |
| Physicals | 940 | 1,200 | 1,200 |
| Fire Uniforms | 2,478 | 3,650 | 3,650 |

City of Angels Camp - Fire Department
Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|--|---------------------|---------------------------------|-----------------------|
| K-9 Program | 785 | 1,000 | 1,000 |
| Fire Prevention | 1,106 | 1,000 | 1,000 |
| Fire Meals | 219 | 500 | 500 |
| Insurance | 547 | 500 | 500 |
| <i>Total Other Services & Charges</i> | 12,664 | 12,350 | 11,675 |
| <i>Other Capital Outlay/Projects</i> | | | |
| Purchase Radio Equipment | - | 5,000 | - |
| Purchase Computer Equipment | - | 5,000 | - |
| Insulate Apparatus Improvements | - | 2,000 | - |
| <i>Total Capital Outlay/Projects</i> | - | 12,000 | - |
| Total Expenditures | \$ 459,517 | \$ 444,266 | \$ 522,181 |
| Net Inc/(Dec) in General Fund Balance | \$ (225,061) | \$ (296,766) | \$ (361,481) |

City of Angels-Police Department
Proposed 2014/15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|--|---------------------|---------------------------------|-----------------------|
| Revenues: | | | |
| <u>Police Revenues</u> | | | |
| Traffic | 3,712 | 3,400 | 4,000 |
| Criminal Fines | 2,054 | 3,600 | 4,000 |
| Parking Enforcement | 6,926 | 5,000 | 9,000 |
| Police Special Services | 3,429 | 5,000 | 5,000 |
| PD Admin Fees | - | 12,000 | - |
| POST Training Reimbursement | - | 1,500 | 5,000 |
| Homeland Security | - | 27,273 | - |
| Police Mitigation Fees | (580) | - | - |
| OTS Grant | - | - | 35,000 |
| PD Vest Reimbursement | - | 2,500 | - |
| Donations | 1,200 | - | - |
| Reimbursable | 15,095 | 1,000 | 1,400 |
| <i>Total Police Revenue</i> | <u>31,835</u> | <u>61,273</u> | <u>63,400</u> |
| <u>Transfers In</u> | | | |
| Transfer In - SLESF Grant | 100,000 | 100,000 | 100,000 |
| Transfer In - SRO Foundation | - | - | - |
| Transfer In - Asset Forfeiture | - | 8,774 | 250 |
| Transfer In -Prop 172 | 15,295 | 4,000 | 11,000 |
| Transfer In - Bill 109 Prison Realign | - | 77,462 | 41,800 |
| Transfer In - K-9 Grant | 6,500 | 3,343 | - |
| <i>Total Transfers In</i> | <u>121,795</u> | <u>193,579</u> | <u>153,050</u> |
| Total Revenues | \$ 153,630 | \$ 254,852 | \$ 216,450 |
| Expenditures: | | | |
| <u>Salaries & Wages</u> | | | |
| Salaries | 484,594 | 608,752 | 595,391 |
| Overtime | 42,278 | 28,000 | 40,000 |
| Police Reserves/Part-Time Salaries | 6,274 | 10,000 | 5,000 |
| On-Call Pay | 9,885 | 10,205 | 10,200 |
| Holiday Pay | 14,956 | 25,496 | 26,290 |
| <i>Total Salaries & Wages</i> | <u>557,989</u> | <u>682,453</u> | <u>676,881</u> |
| <u>Benefits, Insurance & Taxes</u> | | | |
| Medicare | 6,960 | 9,896 | 9,966 |
| FICA | 42,410 | 42,312 | 42,074 |
| Health Insurance | 79,845 | 86,870 | 98,615 |
| Dental/Life Insurance | 8,741 | 7,913 | 8,464 |
| Vision Insurance | 2,308 | 2,176 | 2,144 |
| PERS | 163,528 | 217,343 | 209,843 |
| Long Term Disability | 3,655 | 3,793 | 4,205 |

City of Angels-Police Department
Proposed 2014/15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|--|---------------------|---------------------------------|-----------------------|
| Retiree Health Benefit | - | - | 11,220 |
| Unemployment Benefits | 5,178 | - | - |
| Workman's Compensation | - | - | 55,370 |
| Uniform Allowance | 2,850 | 5,850 | 7,400 |
| <i>Total Benefits, Insurance & Taxes</i> | 315,476 | 376,153 | 449,301 |
| <i><u>Rents, Leases & Utilities</u></i> | | | |
| Electricity | 3,617 | 4,000 | 3,600 |
| Propane | 1,048 | 1,600 | 1,000 |
| Telephone | 6,496 | 6,000 | 13,200 |
| CLETS Line | 5,087 | 4,300 | 4,300 |
| Auto | 5,502 | 22,006 | 22,000 |
| <i>Total Rents, Leases & Utilities</i> | 21,749 | 37,906 | 44,100 |
| <i><u>Repairs & Maintenance</u></i> | | | |
| Copier | 3,280 | 3,600 | 3,600 |
| RMS Software | 1,200 | 1,200 | 3,700 |
| Equipment maintenance | 4,197 | 5,000 | 2,700 |
| Vehicle Maintenance & Repair | 16,397 | 10,000 | 14,000 |
| Building Maintenance | 2,236 | 3,000 | 2,000 |
| Grounds Maintenance | 474 | 1,000 | 1,000 |
| <i>Total Repairs & Maintenance</i> | 27,784 | 23,800 | 27,000 |
| <i><u>Tools & Equipment</u></i> | | | |
| Safety Equipment | 4,461 | 4,000 | 3,000 |
| Computer Equipment | 1,386 | 3,500 | 2,500 |
| <i>Total Tools & Equipment</i> | 5,846 | 7,500 | 5,500 |
| <i><u>Professional Services</u></i> | | | |
| Outside Consultant | 25 | 500 | 500 |
| IT Services | 3,691 | 5,000 | 4,000 |
| County Dispatch Services | 128,220 | 128,373 | 130,964 |
| <i>Total Professional Services</i> | 131,936 | 133,873 | 135,464 |
| <i><u>Materials & Supplies</u></i> | | | |
| Range Supplies | 6,185 | 6,000 | 5,000 |
| Fuel | 42,258 | 28,000 | 32,000 |
| Office Supplies | 4,180 | 3,000 | 3,500 |
| Materials and Supplies | 2,807 | 1,000 | 1,000 |
| Facility/Janitorial Services | - | 3,000 | 1,500 |
| <i>Total Materials & Supplies</i> | 55,430 | 41,000 | 43,000 |

**City of Angels-Police Department
Proposed 2014/15 Budget**

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|---|---------------------|---------------------------------|-----------------------|
| <i>Other Charges & Services</i> | | | |
| Dues & Subscriptions | 777 | 600 | 700 |
| Training & Travel | 1,332 | 6,000 | 4,000 |
| Legal Notices | - | 200 | 200 |
| Recruiting | 1,971 | 1,000 | 200 |
| Investigations | 1,754 | 3,000 | 4,000 |
| Community Outreach | 458 | 1,000 | 1,000 |
| POST Training | 5,881 | 10,000 | 10,000 |
| PD Vests | - | 5,000 | - |
| K-9 Program | 12,072 | 13,000 | 9,800 |
| County Services - Bookings | 353 | 2,500 | 1,800 |
| Contingency | - | - | - |
| Total Other Charges & Services | 24,597 | 42,300 | 31,700 |
| <i>Capital Outlay</i> | | | |
| Equipment | - | 36,040 | 20,000 |
| Vehicle Replacement Deductible | - | - | 10,000 |
| Computer/Software | - | 10,000 | - |
| Total Capital Outlay | - | 46,040 | 30,000 |
| Total Expenditures | \$ 1,140,808 | \$ 1,391,025 | \$ 1,442,946 |
| Net Inc/(Dec) in GF Balance | \$ (987,177) | \$ (1,136,173) | \$ (1,226,496) |

City of Angels Camp - Public Works

Proposed 20114-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|---|---------------------|---------------------------------|-----------------------|
| Revenues: | | | |
| <u>Other</u> | | | |
| Hwy 49 Street Cleaning | 2,712 | 2,712 | 2,712 |
| Park Mitigation Fees | (1,453) | - | - |
| Property Rental | - | - | 13,673 |
| Park Rentals | 1,800 | 1,000 | 1,000 |
| Donations | 100 | - | - |
| Other Revenues | 1,849 | - | 4,000 |
| Inspections | 4,620 | 4,200 | 5,000 |
| Utility Processing Fee | 3,350 | 9,000 | 5,400 |
| Door Hanger Fee | 10,630 | 7,000 | 11,600 |
| Restoration Fee | 2,839 | 3,000 | 1,600 |
| <i>Total Other Revenue</i> | 26,447 | 26,912 | 44,985 |
| <u>Transfers In:</u> | | | |
| Transfer In - Wastewater O&M | 315,178 | 271,159 | 203,301 |
| Transfer in - Gas Tax | - | 97,096 | 111,839 |
| Transfer In - Water Replacement | - | 58,319 | 81,167 |
| Transfer In - Water O&M | 238,954 | 204,648 | 272,649 |
| <i>Total Transfers In</i> | 554,132 | 631,222 | 668,957 |
| Total Revenues | \$ 580,579 | \$ 658,134 | \$ 713,941 |
| Expenditures: | | | |
| <u>Salaries & Wages</u> | | | |
| Salaries | 288,882 | 302,902 | 322,462 |
| Overtime | 6,466 | 8,000 | 8,000 |
| Call Out Pay | 4,526 | 4,300 | 9,171 |
| On Call Pay | 13,082 | 13,000 | 13,000 |
| <i>Total Salaries & Wages</i> | 312,955 | 328,202 | 352,633 |
| <u>Benefits, Insurances & Taxes</u> | | | |
| Payroll Taxes | 28,119 | 23,172 | 27,090 |
| Health Insurance | 58,773 | 66,788 | 75,251 |
| Dental & Life Insurance | 5,176 | 4,417 | 5,917 |
| Vision Insurance | 1,814 | 1,519 | 1,798 |
| PERS | 67,899 | 59,392 | 67,685 |
| LTD | 1,991 | 1,989 | 2,290 |
| Retiree Expense | 3,535 | - | 9,352 |
| Auto/Cell Allowance | - | - | 1,496 |
| Worker's Compensation Insurance | - | - | 35,956 |
| <i>Total Benefits, Insurances & Taxes</i> | 167,307 | 157,277 | 226,835 |

City of Angels Camp - Public Works

Proposed 20114-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|---|---------------------|---------------------------------|-----------------------|
| <u>Rents, Leases, & Utilities</u> | | | |
| Rents & Leases | - | 7,900 | - |
| Electricity | 7,198 | 7,800 | 7,460 |
| Propane | 732 | 2,000 | 3,700 |
| Telephone | 5,996 | 5,225 | 4,400 |
| Auto Lease | 1,588 | 6,353 | 6,400 |
| <i>Total Rents, Leases, & Utilities</i> | 15,514 | 29,278 | 21,960 |
| <u>Repairs & Maintenance</u> | | | |
| Equipment R&M | 8,005 | 11,900 | 12,900 |
| Vehicle R&M | 2,353 | 3,900 | 2,900 |
| Building Maintenance | - | - | 1,000 |
| Grounds Maintenance | - | - | 500 |
| Scrubber Lease | - | - | 7,900 |
| Alarm | 935 | 1,030 | 1,030 |
| <i>Total Repairs & Maintenance</i> | 11,293 | 16,830 | 26,230 |
| <u>Tools & Equipment</u> | | | |
| Tools | 4,401 | 3,425 | 2,425 |
| Computers/Printers | - | - | 1,500 |
| Equipment | 3,284 | - | 500 |
| Equipment Rental | 55 | 400 | 400 |
| Safety Equipment | 196 | 750 | 1,000 |
| <i>Total Tools & Equipment</i> | 7,935 | 4,575 | 5,825 |
| <u>Professional Services</u> | | | |
| Outside Consultant | 3,890 | 3,600 | 3,600 |
| <i>Total Professional Services</i> | 3,890 | 3,600 | 3,600 |
| <u>Materials & Supplies</u> | | | |
| Office Supplies | 364 | 770 | 500 |
| Fuel | 22,992 | 18,400 | 15,500 |
| Materials & Supplies | 12,017 | 25,000 | 23,000 |
| Replacement Meters | 2,563 | 41,000 | 41,000 |
| New Hydrant Meters | 1,996 | 2,000 | 6,000 |
| Hydrant Repairs | 1,143 | 2,000 | 2,000 |
| Hydrant Replacements | - | 6,000 | 7,200 |
| <i>Total Materials & Supplies</i> | 41,075 | 95,170 | 95,200 |

City of Angels Camp - Public Works
Proposed 20114-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|--|---------------------|---------------------------------|-----------------------|
| <i>Other Services & Charges</i> | | | |
| Dues & Subscriptions | 1,679 | 3,500 | 1,500 |
| Training & Travel | 1,116 | 2,250 | 1,500 |
| Uniform Service | 3,774 | 3,465 | 3,000 |
| Legal Notices | - | - | - |
| Odor Control | 10,570 | 23,000 | 15,000 |
| Contingency | 15,885 | - | - |
| TV Line Rental | 15,106 | 25,000 | 25,000 |
| <i>Total Other Services & Charges</i> | 48,130 | 57,215 | 46,000 |
| <i>Other Capital Outlay/Projects</i> | | | |
| Capital Outlay Equipment | 3,889 | 1,800 | - |
| <i>Total Capital Outlay/Projects</i> | 3,889 | 1,800 | - |
| Total Expenditures | \$ 611,988 | \$ 693,947 | \$ 778,283 |
| Net Inc/(Dec) in General Fund Balance | \$ (31,409) | \$ (35,813) | \$ (64,341) |

City of Angels Camp

Proposed Budget 2014 – 2015

Water Fund



City of Angels Camp

2014-15 Summary of Proposed Budget Impacts on Water Fund Balance

| | Prior Year Budget | Current Proposed Budget | Difference |
|--|----------------------|-------------------------------|---------------------|
| Water O&M | \$ (280,121) | \$ (198,270) | \$ 81,851 |
| Water Improvements | \$ 162,827 | \$ (89,387) | \$ (252,214) |
| Water Debt Service | \$ 67,098 | \$ 66,498 | \$ (600) |
| Water Replacements | \$ (10,660) | \$ (137,022) | \$ (126,362) |
| <i>Adj for Part-Time PERS Owed for Prior Years</i> | \$ (13,000) | \$ - | \$ 13,000 |
| <i>Adj for Depreciation/L-T Debt Payments</i> | \$ 125,000 | \$ 135,000 | \$ 10,000 |
| Net Change to Unreserved Net Asset Balance | \$ 51,144 | \$ (223,181) | \$ (274,325) |
| Beginning Unreserved Net Asset Balance | \$ 6,624,235 | \$ 6,675,379 | |
| Projected Ending Unreserved Net Asset Balance | \$ 6,675,379 | \$ 6,452,198 | |

City of Angels Camp - Water Operations & Maintenance

Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|---|---------------------|---------------------------------|-----------------------|
| Revenues: | | | |
| <u>Service Charges</u> | | | |
| Water Service Fee - O&M | 1,002,160 | 1,085,570 | 1,085,570 |
| <i>Total Service Revenue</i> | 1,002,160 | 1,085,570 | 1,085,570 |
| <u>Other</u> | | | |
| Interest Earned | 14,631 | 5,000 | 5,000 |
| Utility Late Fee | 21,028 | 18,000 | 20,000 |
| <i>Total Other Revenue</i> | 35,658 | 23,000 | 25,000 |
| <u>Transfers In:</u> | | | |
| Transfer In - Water Capital | - | - | - |
| <i>Total Transfers In</i> | - | - | - |
| Total Revenues | \$ 1,037,819 | \$ 1,108,570 | \$ 1,110,570 |
| Expenditures: | | | |
| <u>Salaries & Wages</u> | | | |
| Salaries | 137,739 | 187,221 | 133,619 |
| Overtime | 3,206 | 2,750 | 2,200 |
| Call Out Pay | 585 | 2,250 | 200 |
| On Call Pay | 5,350 | 6,500 | 5,200 |
| <i>Total Salaries & Wages</i> | 146,880 | 198,721 | 141,219 |
| <u>Benefits, Insurances & Taxes</u> | | | |
| Payroll Taxes | 13,715 | 15,397 | 10,803 |
| Health Insurance | 29,292 | 36,905 | 31,912 |
| Dental & Life Insurance | 3,333 | 3,551 | 2,793 |
| Vision Insurance | 902 | 949 | 694 |
| PERS | 34,813 | 38,856 | 29,298 |
| LTD | 980 | 1,106 | 949 |
| Retiree Benefit | - | - | 1,496 |
| Worker's Compensation Insurance | - | - | 13,803 |
| <i>Total Benefits, Insurances & Taxes</i> | 83,035 | 96,764 | 91,748 |
| <u>Rents, Leases, & Utilities</u> | | | |
| Electricity | 12,999 | 15,000 | 15,000 |
| Telephone | 3,251 | 3,000 | 3,500 |
| Auto Lease | 111 | 2,750 | 2,750 |
| <i>Total Rents, Leases, & Utilities</i> | 16,360 | 20,750 | 21,250 |

City of Angels Camp - Water Operations & Maintenance

Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|--|---------------------|---------------------------------|-----------------------|
| <u>Repairs & Maintenance</u> | | | |
| Equipment R&M | 5,282 | 3,600 | 6,500 |
| Vehicle R&M | 909 | 1,500 | 1,500 |
| Building R&M | - | 5,000 | 3,000 |
| Alarm | 1,972 | 1,800 | 1,850 |
| <i>Total Repairs & Maintenance</i> | 8,163 | 11,900 | 12,850 |
| <u>Tools & Equipment</u> | | | |
| Tools | 1,320 | 2,950 | 2,700 |
| Equipment | 45,004 | 8,000 | - |
| Safety Equipment | 985 | 1,700 | 1,700 |
| Computer/Software | 260 | 500 | 2,500 |
| <i>Total Tools & Equipment</i> | 47,569 | 13,150 | 6,900 |
| <u>Professional Services</u> | | | |
| Outside Consultant | 3,922 | 4,500 | 4,500 |
| IT Services | (5) | 200 | 200 |
| Engineering Services | 712 | - | - |
| Courier Service | 4,163 | - | 1,200 |
| Load Test Generator | 1,146 | 1,600 | 1,600 |
| Pump Performance Testing | - | - | - |
| Tank Cleaning Inspection | 2,850 | 3,500 | 3,500 |
| Cathodic Protection | - | 3,500 | 3,500 |
| <i>Total Professional Services</i> | 12,788 | 13,300 | 14,500 |
| <u>Materials & Supplies</u> | | | |
| Office Supplies | 539 | 1,000 | 1,000 |
| Fuel | 1,268 | 2,700 | 2,200 |
| Materials & Supplies | 2,920 | 3,500 | 3,500 |
| Chlorine | 6,077 | 7,900 | 6,400 |
| Laboratory Supplies | 1,266 | 1,500 | 2,000 |
| Chemicals | 10,572 | 34,000 | 28,000 |
| Water Testing | 11,716 | 20,000 | 17,000 |
| <i>Total Materials & Supplies</i> | 34,356 | 70,600 | 60,100 |

City of Angels Camp - Water Operations & Maintenance

Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|---|---------------------|---------------------------------|-----------------------|
| <u>Other Services & Charges</u> | | | |
| Dues & Subscriptions | 822 | 1,500 | 1,500 |
| Training & Travel | 2,382 | 2,500 | 2,500 |
| Uniform Service | 239 | 200 | 600 |
| DPH Compliance | 1,333 | 3,000 | 3,000 |
| Recruiting | - | 500 | - |
| State Fees | 18,754 | 25,000 | 25,000 |
| UPWA Water Purchase Fees | - | - | 40,000 |
| Stanislaus IRWMA Fees | - | - | 10,000 |
| Bad Debt Expense | 867 | - | - |
| <i>Total Other Services & Charges</i> | 24,398 | 32,700 | 82,600 |
| <u>Depreciation</u> | | | |
| Depreciation | 132,309 | 125,000 | 135,000 |
| <i>Total Depreciation</i> | 132,309 | 125,000 | 135,000 |
| <u>Other Capital Outlay/Projects</u> | | | |
| Capital Outlay - Inventory | 1,224 | 3,900 | - |
| Capital Outlay - Vehicle | - | - | - |
| Contingency | 15,850 | - | - |
| <i>Total Capital Outlay/Projects</i> | 17,075 | 3,900 | - |
| <u>Debt Service</u> | | | |
| Principle - Hydrox | 2,023 | - | 1,114 |
| <i>Total Debt Service</i> | 2,023 | - | 1,114 |
| <u>Transfers Out</u> | | | |
| Transfer Out - City Officials | 8,352 | 8,547 | 12,895 |
| Transfer Out - City Attorney | 45,777 | 28,175 | 28,175 |
| Transfer Out - Engineering | 19,985 | 16,022 | 64,324 |
| Transfer Out - Administration/Finance | 466,080 | 492,181 | 313,855 |
| Transfer Out - Building/Planning | 102,010 | 52,333 | 49,661 |
| Transfer Out - Public Works | 238,954 | 204,648 | 272,649 |
| <i>Total Transfers Out</i> | 881,158 | 801,906 | 741,559 |
| Total Expenditures | \$ 1,406,114 | \$ 1,388,691 | \$ 1,308,840 |
| Net Inc/(Dec) in Water Net Assets | \$ (368,295) | \$ (280,121) | \$ (198,270) |

City of Angels Camp - Water Capital Improvement
Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Adopted Budget | 2014/2015 Proposed |
|---|---------------------|--------------------------------|-----------------------|
| Revenues: | | | |
| <u>Service Charges</u> | | | |
| Water Service Fee - Capital Improvement | 280,800 | 212,310 | 212,310 |
| <i>Total Service Charge Revenue</i> | 280,800 | 212,310 | 212,310 |
| <u>Other</u> | | | |
| Interest Earned | 72 | 1,500 | 12,000 |
| Water Capital Improvement Fee | 8,000 | 8,000 | 35,128 |
| Water Connection Fee - Building | 270 | 10,000 | 675 |
| <i>Total Other Revenue</i> | 8,342 | 19,500 | 47,803 |
| Total Revenues | \$ 289,142 | \$ 231,810 | \$ 260,113 |
| Expenditures: | | | |
| <u>Professional Services</u> | | | |
| Engineering Services - General | - | - | - |
| Engineering Services - Water Rate Study* | - | 983 | 36,000 |
| Engineering Services - WTP Improvement* | - | - | 191,000 |
| Engineering Services - Wtr Phase 1A Improve* | - | - | - |
| <i>Total Professional Services</i> | - | 983 | 227,000 |
| <u>Other Capital Outlay/Projects</u> | | | |
| Springbrook Software/Equipment Purchase | 1,300 | 15,000 | - |
| Install pH Meter | - | - | 8,000 |
| SCADA System Improvement | - | - | 4,000 |
| Water Master Plan | 62,699 | - | - |
| Headworks Projects | - | - | - |
| <i>Total Capital Outlay/Projects</i> | 63,998 | 15,000 | 12,000 |
| <u>Transfers Out</u> | | | |
| Transfer Out - Water - O & M | - | - | - |
| Transfer Out - F&A Rate Study | - | - | 37,500 |
| Transfer Out - B&P Rate Study | - | - | 20,000 |
| Transfer Out - Eng WTP | - | 32,000 | 24,000 |
| Transfer Out - Eng Rate Study | - | - | 4,000 |
| Transfer Out - Eng Wtr Phase 1A Improve | - | 21,000 | - |
| Transfer Out - Eng General | - | - | 25,000 |
| <i>Total Transfers Out</i> | - | 53,000 | 110,500 |
| Total Expenditures | \$ 63,998 | \$ 68,983 | \$ 349,500 |
| Net Inc/(Dec) in Water Fund Net Assets | \$ 225,143 | \$ 162,827 | \$ (89,387) |

City of Angels Camp - Water Capital Improvement
Proposed 2014-15 Budget

| | 2012/2013 | 2013/2014 | 2014/2015 |
|--|-----------|-------------------|-----------|
| | Actual | Adopted Budget | Proposed |

Summary of Expenditures by Project

| | | | |
|--|--|--|-------------------|
| Water Rate Study | | | \$ 97,500 |
| Install pH Meter for Reporting | | | \$ 8,000 |
| SCADA System Improvement | | | \$ 4,000 |
| Water Treatment Plant Improvement - Design | | | \$ 215,000 |
| Engineering General | | | \$ 25,000 |
| | | | <u>\$ 349,500</u> |

*Adjusted for actual funds used in 2013-2014 so as to not overstate expenditures or understate fund balance.

City of Angels Camp - Water Debt Service

Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Approved Budget | 2014/2015 Proposed |
|---|---------------------|---------------------------------|-----------------------|
| Revenues: | | | |
| <u>Other</u> | | | |
| Water Debt Service | 75,000 | 74,468 | 74,468 |
| Interest Earned | - | - | 400 |
| <i>Total Other Revenue</i> | 75,000 | 74,468 | 74,868 |
| <u>Transfers In:</u> | | | |
| Transfer In - Sewer Capital Replacement | 68,100 | 67,100 | 66,100 |
| <i>Total Transfers In</i> | 68,100 | 67,100 | 66,100 |
| Total Revenues | \$ 143,100 | \$ 141,568 | \$ 140,968 |
| Expenditures: | | | |
| <u>Debt Service</u> | | | |
| Debt Service | 74,470 | 74,470 | 74,470 |
| <i>Total Debt Service</i> | 74,470 | 74,470 | 74,470 |
| Total Expenditures | \$ 74,470 | \$ 74,470 | \$ 74,470 |
| Net Inc/(Dec) in Water Fund Net Assets | \$ 68,630 | \$ 67,098 | \$ 66,498 |

City of Angels Camp - Water Capital Replacement

Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Adopted Budget | 2014/2015 Proposed |
|---|---------------------|--------------------------------|-----------------------|
| Revenues: | | | |
| <u>Service Charges</u> | | | |
| Water Buy-In Fees | 260 | - | 520 |
| Water Service Fees - Capital Replacement | 153,000 | 153,000 | 153,000 |
| <i>Total Service Charge Revenue</i> | 153,260 | 153,000 | 153,520 |
| <u>Other</u> | | | |
| Interest Earned | - | - | 625 |
| <i>Total Other Revenue</i> | - | - | 625 |
| Total Revenues | \$ 153,260 | \$ 153,000 | \$ 154,145 |
| Expenditures: | | | |
| <u>Professional Services</u> | | | |
| Engineering Services | - | - | - |
| Engineering Services - Murphys Grd Rd Wtr* | - | - | 43,500 |
| Engineering Services - Vallecito Rd Wtr* | - | - | - |
| <i>Total Professional Services</i> | - | - | 43,500 |
| <u>Materials & Supplies</u> | | | |
| Replacement Meters* | - | 15,294 | - |
| <i>Total Materials & Supplies</i> | - | 15,294 | - |
| <u>Other Capital Outlay/Projects</u> | | | |
| Fire Hydrant Replacement(w/SR49 SW Project) | - | 4,358 | - |
| Bragg Street Water Line | - | - | 76,500 |
| Finnegan Lane Water Line | - | - | 63,750 |
| Safe Route to School | - | - | - |
| <i>Total Capital Outlay/Projects</i> | - | 4,358 | 140,250 |
| <u>Transfers Out</u> | | | |
| Transfer Out - Eng Murphys Grade Rd Wtr | - | 6,750 | 1,500 |
| Transfer Out - Eng Bragg Street | - | - | 13,500 |
| Transfer Out - Eng Finnegan Lane | - | - | 11,250 |
| Transfer Out - CalTrans/CCOG | - | 8,159 | - |
| Transfer Out - Eng S. Main Water Line | - | 20,000 | - |
| Transfer Out - Eng Vallecito Rd Wtr | - | 780 | - |
| Transfer Out - PW Water Meter Replacements | - | 58,319 | 81,167 |
| Transfer Out - Eng Bragg St Wtr | - | 50,000 | - |
| <i>Total Transfers Out</i> | - | 144,008 | 107,417 |
| Total Expenditures | \$ - | \$ 163,660 | \$ 291,167 |

City of Angels Camp - Water Capital Replacement
Proposed 2014-15 Budget

| | 2012/2013 Actual | 2013/2014 Adopted Budget | 2014/2015 Proposed |
|--|---------------------|--------------------------------|-----------------------|
| Net Inc/(Dec) in Water Fund Net Assets | \$ 153,260 | \$ (10,660) | \$ (137,022) |

| <i>Summary of Expenditures by Project</i> | |
|---|-------------------|
| Murphys Grade Road Water | \$ 45,000 |
| Finnegan Lane Water Line | \$ 75,000 |
| Bragg Street Water Line | \$ 90,000 |
| Replace Water Meters | \$ 81,167 |
| | <u>\$ 291,167</u> |

*Adjusted for actual funds used in 2013-2014 so as to not overstate expenditures or understate fund balance.