



Final Budget

For the Fiscal Year
July 1, 2022 – June 30, 2023

City Council

Alvin Broglio – Mayor
Jennifer Davis-Herndon – Vice Mayor
Caroline Shirato
Gretel Tiscornia
Isabel Moncada

City Administrator

Rebecca Callen

City Attorney

White Churchill

City Clerk

Rose Beristianos

Management Team

Scott Ellis – Police Chief
Chris O’Flinn – Public Works Superintendent
Michelle Gonzalez – Finance Director
John Rohrabough – Fire Chief
Amy Augustine – Contracted Planner

DATE: June 21, 2022
TO: City Council
FROM: Rebecca Callen, City Administrator

RE: DISCUSSION AND ADOPTION OF THE FY 2022-23 PROPOSED BUDGET

RECOMMENDATION

Approve the Resolution 22-XX Approving the Adoption of the Fiscal Year 2022/23 Budget.

BACKGROUND

The City is required to have a budget adopted no later than June 30, 2022, to take effect on July 1, 2022. The City Administrator and Departments have discussed needs and available resources to determine the best options for the upcoming fiscal year. The City Administrator brought forward a proposed version of the budget on June 7, 2022.

DISCUSSION

The proposed version of the budget included \$14,786,461 in appropriations for the fiscal year 2022/23. Based on discussions at the budget hearing and inclusive of required adjustments identified subsequent to the hearings, the revised Final Budget recommendation for adoption is \$14,875,089, or an increase of \$88,628.

The changes are as follows:

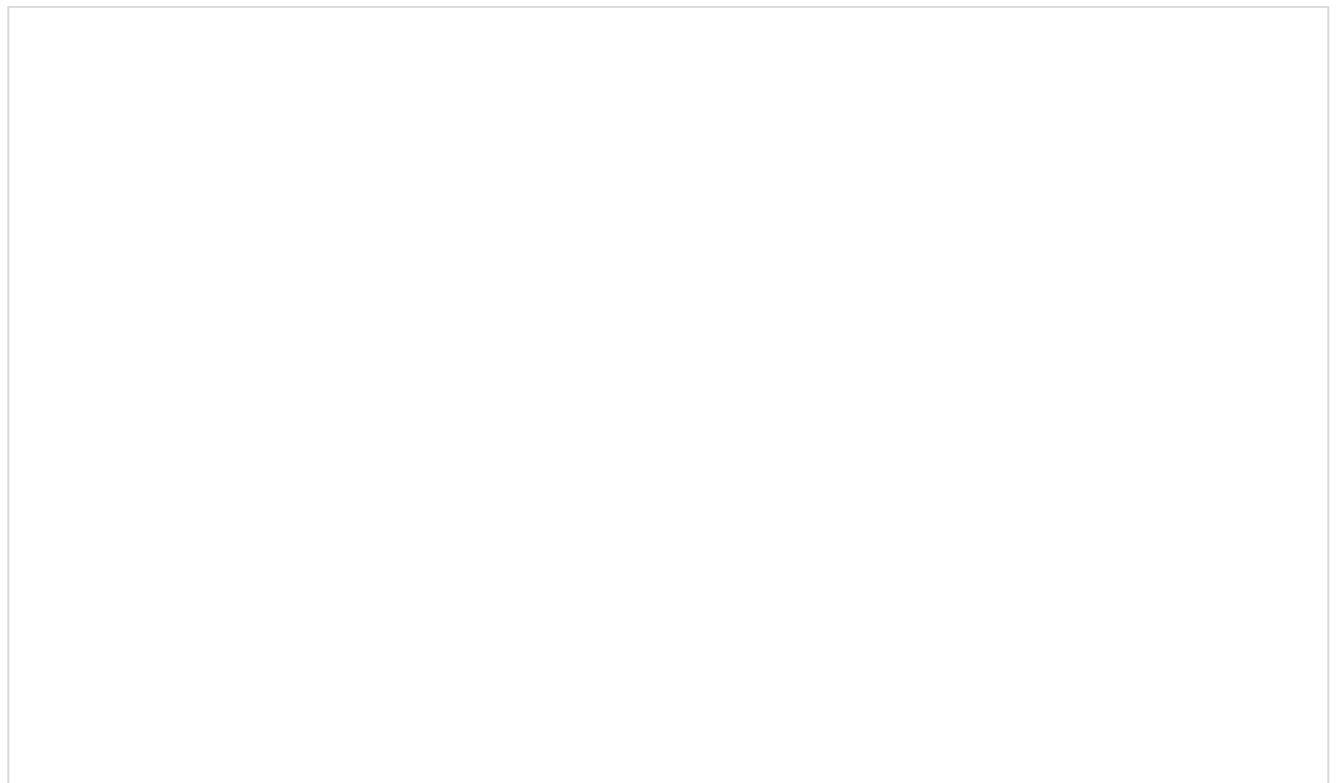
- Increase of \$2,412 for LAFCO
- Correction/Reduction in BHHS reimbursements for SRO \$44,766
- Increase of \$6,500 for ACBA Donations/waivers of City Services and Fees
 - Note that the request from ACBA was for \$7,036.81 plus any additional City staffing costs, encroachment fees, etc. The City Administrator met with Jessica Johnston, Caroline Schirato, and Martin Huberty to align their expertise to assist ACBA in its fundraising efforts to ultimately be self-sufficient, similar to MBA, GABA, and other organizations throughout the County.
- Increase of \$2,000 for website overhaul costs
- Increase of \$7,500 for additional insurance coverage for Impersonation Fraud
- Correction of \$75,000 for Capital Funds for the annual PLC replacement project
- Remove duplicate OPEB report costs \$2,500

General Fund

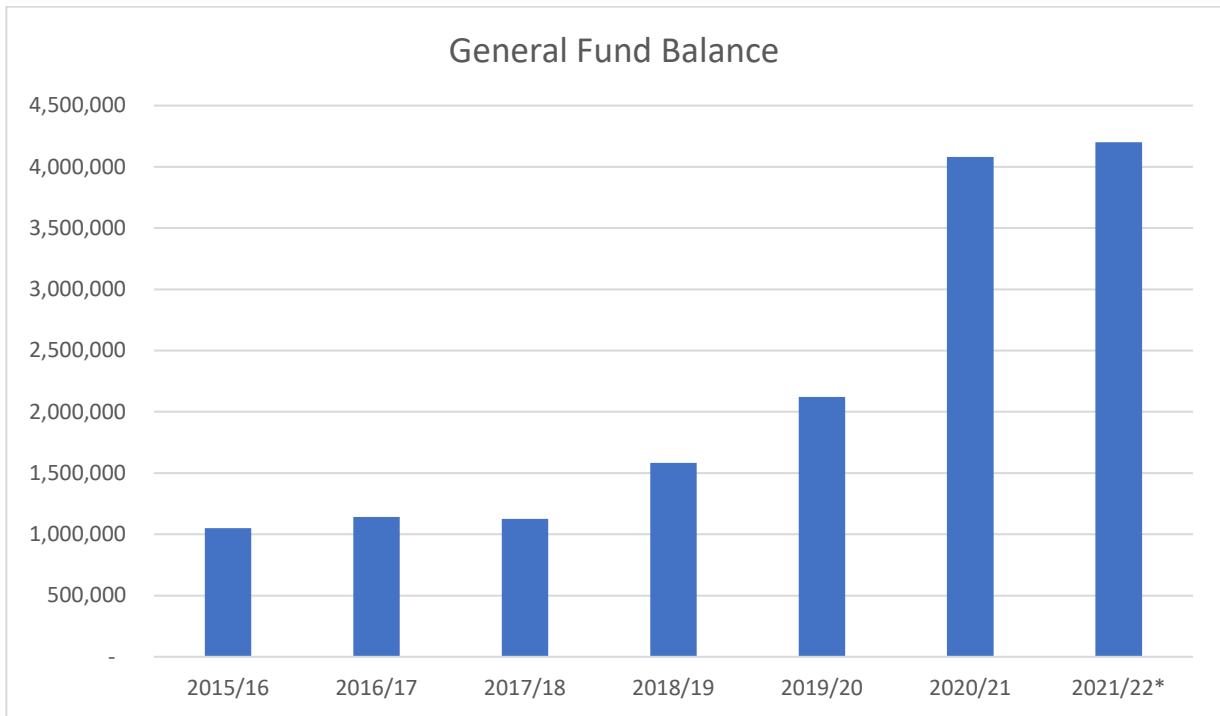
The General Fund is the city's largest operational fund. This fund provides funding for most of the city departments and a majority of core services including public safety, streets, and roads. Departments or functions under the General Fund are City Council, Administration, Finance, City Attorney, Community Services, Police, Fire, Streets and Roads, Parks, Building/Code/Planning, and Engineering.

Major Funding Sources for the General Fund

- Tax Revenues such as property Taxes (the city receives 0.785% of the 1% of ad valorem County property taxes), franchise fees, transient occupancy tax (TOT); State and County distributed revenues from sales tax revenues such as gas taxes, SLESF (Supplemental Law Enforcement Services Fund), Prop 172.
- Licenses and permits such as business licenses, plan reviews, and building inspections.
- Service charges
- Interdepartmental transfers from water and sewer funds to cover overhead costs incurred under the general fund departments (Finance is going to be building a new methodology and implementing this FY)



Further, the General Fund has a healthy fund reserve that has been building for several years.



The largest factors of the General Fund balance increase were the Sales tax and TOT increases (\$1,075,379), higher grant funding, and Strike Team reimbursements (discussion needed), in addition to miscellaneous revenue increases and lower than anticipated expenditures.

These increases prompted a General fund Reserve Policy to be adopted on April 2, 2019.

Economic Uncertainty Reserve (5%)
Exposures Reserve (5%)
Emergency Reserves (10%)
Internal Service Fund Reserve (2%)
Futures Capital Project Reserve (1%)
Encumbrance Reserve (2%)
Unassigned and Unrestricted Reserve (25%)

The policy adopted was done by minute order as opposed to resolution and lacks the methodology to determine what each of these is based on. At this point, the proposal includes the request to establish a NEW contingency fund with \$2,000,000 leaving \$1.8 million in unassigned balance in the General Fund, or 33% of Operating plus capital expenditures. Staff will bring forward a resolution and policy guide to address a healthy reserve policy for ALL City funds.



Important details in this proposal are:

- \$200,000 for Building Repairs (either addressing the Modular or refurbishing the old City Hall location)
- Create a NEW Contingency fund for the General Fund (\$2,000,000)
- Create a NEW Strike Team fund for Strike Team activities and retain the equipment use reimbursement component of the reimbursement
- Elimination of ALL sub-departments for Public Works to ONE department (7010)
- Elimination of cost allocations to Water and Wastewater for Building, planning, and Engineering
- Increase to City Council budget to accommodate 5 Council members to attend Council Member Academy)
- Direct change of Engineering Services for Water and Wastewater to those respective funds
- Significant investment in the website, network overhaul, server replacements, and cybersecurity
- Increase Building/Planning to accommodate Planning needs for upcoming projects, code compliance, and building inspection/plan review
- Full year of the additional 3 full-time Firefighters (adopted in the 2021/22 Fiscal Year)
- Fire medical equipment (paid with Prop 172 reserves)

- School Resource Officer (2/3 offset with BHHS reimbursement and 1/3 City Contribution)
- Police vehicle replacement
- Payment for K9 vehicle ordered 2021-22
- Investment in several road-related maintenance efforts throughout the city (most funded with allocations from Special Revenue Funds)

Overall this proposal is requesting to expend \$378,613 more than projected sources, using the fund balance that is being carried over. The basis for this is to align one-time sources (fund balance) with one-time expenditures, in addition to identifying shortfalls in the fee structure for Building and Planning.

One-time expenses of \$246,321 are as follows:

Finance and Administration	Network/Server overhaul	35,000
	Springbrook migration	14,320
	Citygate - Phase II	45,000
	Website overhaul	8,500
	Phones	3,500
Police	K9 replacement	45,876
	Vehicle replacement	70,000
Building Planning	Special Events and Code Compliance Software	11,000
Public Works	Boomer Mower	10,000
City Council	New Council Member Training	3,125

Building and Planning went from net revenue of \$39,567 in 2020/21 to a net expense of \$281,367 projected for 2022-23. Areas of concern for fees are the alignment of planning events and building plan review/inspections as it correlates with the Building Permits and Planning Fees. Additionally, there is an increase to the annual contracted costs for Building Official/Plan Review of \$10,000 and \$20,000 for Code Compliance.

Code Compliance is a health and safety activity and becomes a largely General Fund responsibility with very little to no offset in revenues.

Lastly, Public Works has deferred maintenance and park activities that have become a priority. As such, a catch-up of tools, safety equipment, deferred maintenance, and addressing hazard trees is a requirement. As additional funding is identified, that may alleviate some of the \$48,890 General Fund.

Special Revenue Funds

Special revenue funds are restricted funding sources that are designated for highly specific purposes. Several of the City fees, gas taxes, grants, and designated TOT funds are held in these funds and transferred to offset expenditures in General Fund departments. Transfer happens ONLY after confirmation of actual expense and approval of expenditure alignment to the funding source. The estimated fund balance is \$2.8 million. Overall activities budgeted for 2022-23 will reduce the balance by \$289,311.

The recommendation of creating a NEW Strike Team fund allows for the activity of Strike Team to be reimbursed for the personnel and supply costs in addition to saving off the equipment use reimbursement that can be put away for future capital equipment purchases/replacements. The practice has been to fold reimbursement into the General Fund. However, that overage then gets allocated across all General Fund departmental needs, and when a fire capital equipment request is made that need conflicts with the overall needs of the General Fund. Keeping it separate eliminates that conflict.

Capital Funds

Capital Funds are reserved for various capital activities across the General Fund and Enterprise funds. The estimated fund's balance is \$7 million with activities budgeted for 2022-23, the balance will increase to \$8.7 million. Please note, that due to several transitions, requirements to close out projects to determine remaining funding available, and coordination with CCOG, Engineering, and departmental staff, a Capital Improvement Project group will meet in July to establish a more comprehensive Capital Improvement Plan across the next three (3) years to be brought back to Council for adoption and amendment.

Debt Funds

The city has two debt service funds to address Water and Sewer Long Term Debt. There are currently two internal loans between Water and Sewer that are being recommended to be paid off as part of the 2022-23 budget using the fund balance in the Sewer Debt Service Fund.

Enterprise Funds

The City maintains its Water and Sewer functions. Each of those is a distinct enterprise and must be accounted for separately. The most current rate structure is intended to increase rates for Operations and Maintenance in addition to capital funding.

There are two types of capital projects that pertain to Water and Sewer:

- Repair and Rehabilitation of existing infrastructure
- Expansion of facilities and infrastructure to “expand” capacity or connections

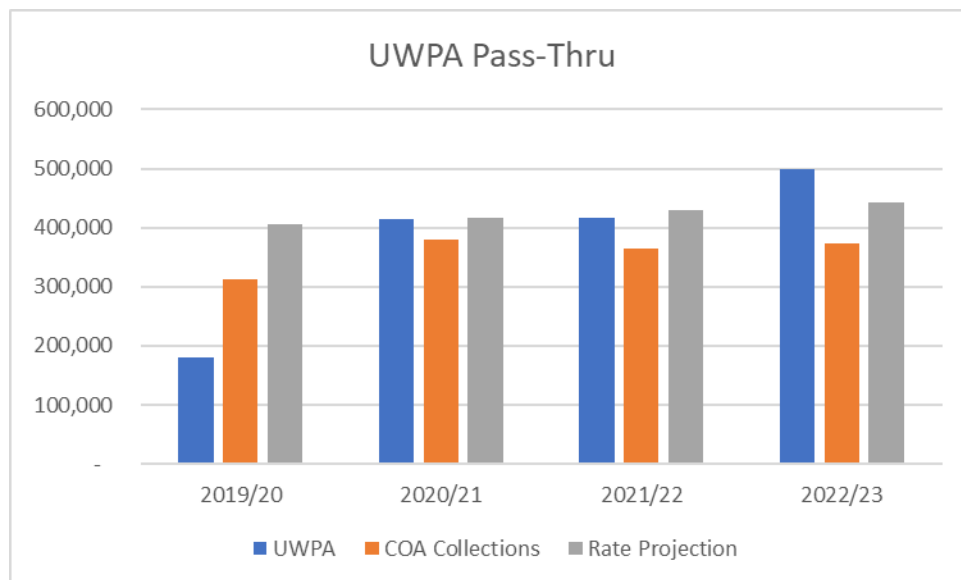
Repair and Rehabilitation are funded from rate revenues. These revenues have been accumulating in the operating funds for Water and Sewer and only a portion was transferred annually, based on a budget amount. The budgeted amount to transfer was based on the Capital budgeted each year, and what was ultimately expended. However, the accumulation of capital should be transferred to the extent that the bulk of the fund balance is in the respective Capital Funds for Water and Sewer and the remaining fund balance is sufficient to meet the best practice reserve balance in the operational funds.

Between Water (\$1.5 million) and Sewer (\$3.4 million), there is just over \$4.9 million in estimated fund balance. It is recommended to transfer \$500k and \$1 million respectively to the capital funds for future planning. Upon the capital plan workgroup meeting, this may change but will be brought back to Council for discussion and budget amendment.

UWPA Consideration

UWPA has requested contributing members to fund them at a level of \$540,000 (\$40,000 for the Water agreement paid from the Water O&M fund and \$500,000 paid from the pass-thru collections from ratepayers. The 2022-23 budget contemplated a rate for UWPA at a Water Year 3, using the rate structure in Attachment A. The contribution level at a water year 3 is \$442,629 for the Fiscal Year 2022-23. To meet this threshold, without pulling additional funds from the City operating funds, the City is pulling \$26,251 from the external UWPA reserve account identified this fiscal year, with cash carry projected as of 6/30/22 of \$34,281.93, leaving a projected reserve balance of \$3,161.93.

An important note is that the projected UWPA collections found in Attachment A for the Fiscal Year 2021/22 were \$429,737 to align with the requested funding base of \$417,000. However, the actual collections were \$365,281.87, or \$64,455.13 short. The intention of this rate structure was to collect sufficient funding for UWPA operations and Capital needs associated with water customers in the system.



The 2022/23 Fiscal Year is at a Water Year 3 (by the skin of our teeth). However, the request for funding from UWPA is \$57,371 higher than the rate structure anticipated, and the rate structure is showing that the actual collections are lower than projected from customers.

To alleviate some of this, both the City of Angels staff and UPUD staff are working with UWPA to identify funding opportunities via grants, loans, and project alignment opportunities with both agencies that may reduce the overall costs of capital projects. However, to address the issue of the collections not mirroring the projected collections, the recommendation is to utilize the Water Year 3.5 rate structure.

				Increase	
	3	4	3.5	Per Month	Annual
5/8"	13.57	17.35	15.46	1.89	22.68
3/4"	20.36	26.03	23.20	2.84	34.02
1"	33.93	43.38	38.66	4.73	56.7
1.5"	67.86	86.75	77.31	9.45	113.34
2"	108.57	138.8	123.69	15.12	181.38
3"	203.57	260.26	231.92	28.35	340.14
4"	339.29	433.76	386.53	47.24	566.82
6"	678.58	867.52	773.05	94.47	1133.64

This will ensure that the collections are in line with the operating needs of UWPA to supply water for our residents and smooth the increases that are further projected for the 2023/24 Fiscal Year should the City enter an Actual Water Year 4 (which is highly likely).

Final Remarks

The 2022-23 budget represents a stronger financial outlook than what had occurred in 2020-21 or 2021-22. The pandemic prevented much by the way of projecting growth due to the unknowns. I would like to thank Council for the guidance, the staff for their dedication, and thank the community for its resiliency and patience as we all worked to figure out these last two years!

ATTACHMENTS

- City of Angels 2022-23 Final Budget
- Angels Camp Capital Improvement Program 2020-2025
- Attachment A UWPA
- Resolution 22-XX

Table of Contents

Combined City Funding.....	12
Fund Balance Projections.....	13
Appropriations Summary.....	14
Revenue Summary.....	15
Expenses by Fund Class.....	15
Revenue by Fund Class.....	16
Appropriations Net.....	16
Debt.....	18
Capital Equipment List.....	19
CIP General Fund.....	19
CIP Water.....	20
CIP Sewer.....	20
General Fund 2022-23 Budget by Department.....	21
Special Revenue Budget 2022-23 By Fund.....	33
NEW Strike Team.....	39
Capital Funds 2022-23 Budget.....	40
Debt Funds 2022-23 Budget.....	43
Enterprise Funds 2022-23 Budget.....	44
Budget Detail by Department.....	47
City Council.....	47
City Attorney.....	47
City Engineer.....	48
Finance and Administration.....	49
Community Support.....	53
Building and Planning.....	54
Fire Department.....	57
Police.....	60
Public Works.....	64
Enterprise Budgets.....	67
Sewer O&M 2022-23 Budget.....	67
Water O&M 2022-23 Budget.....	71

Position Allocation	74
Financial Management Policy	74
A. General Financial Goals	74
B. Budget Administration	74
C. General Revenue Management.....	75
D. Utility Rates and Fees	76
E. Investments.....	76
F. Expenditures.....	76
G. Capital Improvement Program	77
H. Fund Balance and Reserves	78
K. Accounting, Auditing and Financial Reporting.....	78
L. Human Resources Management	79

Combined City Funding

The fund balances will continue to change immaterially until the final close of cash. This will take place sometime in August. As such, the beginning balances are estimates with the revenues and expenditures aligning with proposed budget activities. Ultimately, the General Fund's unassigned balance is being recommended to shift \$2,000,000 to a NEW General Fund Contingency fund leaving the balance of \$1.9 as an "assigned" balance restricted within the General Fund.

Description	General Fund	Special Revenue Fund	Capital Funds	Debt Service Funds	Enterprise Funds	Total
Revenues						
Beginning Balance	4,220,000	2,823,130	7,064,529	700,000	4,815,821	19,623,480
Taxes	3,709,000	492,500				4,201,500
Licenses & Permits	186,500	77,000	215,000			478,500
Fines and Penalties	10,400				20,000	30,400
Facilities Rentals	45,317				1,000	46,317
Charges for Service	32,700				5,086,547	5,119,247
Grants	327,952	848,184	1,978,049			3,154,185
Misc. Revenue	94,235		890,000		4,000	988,235
Interest	10,000	4,765	3,700	5,000	25,000	48,465
Transfers	624,240		1,500,000	224,574		2,348,814
Total Revenues	5,040,344	1,422,449	4,586,749	229,574	5,136,547	16,415,663
Expenditures						
Salaries and Benefits	3,264,697				1,057,262	4,321,959
Service and Supplies	1,835,432				1,165,732	3,001,164
Capital Outlay	318,828	250,000	2,663,049		243,000	3,474,877
Debt Service				418,795		418,795
Transfers	-	1,461,760	40,000	431,961	1,724,573	3,658,294
Total Expenses	5,418,957	1,711,760	2,703,049	850,756	4,190,567	14,875,089
Ending Balance	3,841,387	2,533,819	8,948,229	78,818	5,761,801	21,164,054
Reserves						
Unassigned Fund Balance	3,841,387	2,533,819	8,948,229	78,818	5,761,801	21,164,054

Fund Balance Projections

Fund Type	6/30/2022 Est Ending Balan	6/30/2023 Projected Ending Balan
General Funds		
010 General Fund	3,414,250	1,841,387
OXX GF Contingency	-	2,000,000
Special Revenue Funds		
(018) General Plan Reserve	41,264	44,764
(1XX) Strike Team	-	100,000
(205) Gas Tax	132,033	132,033
(206) SB1 RMRA	237,780	237,780
CDBG Grant	-	-
(214) 1st Homebuyers	149,218	149,818
(252) SLESF	118,105	80,000
(256) AB109	10,932	10,000
(257) Prop 172	66,193	106,193
(270) TOT EMS	116,674	80,000
(271) TOT Roads	35,000	35,000
(272) TOT- Tourism	9,825	8,500
(285) Traffic Impact	977,491	1,040,491
(286) Parking In-Lieu	14,337	22,387
(287) Park Impact	24,643	24,643
(288) Police Impact	41,057	43,597
(290) Fire Impact	15,573	18,613
(295) American Rescue Plan	473,180	400,000
Capital Funds		
(050) GF Capital Equipment	55,284	55,284
(115) GF Projects	-	-
(305) Sewer Expansion	336,336	375,000
(310) Sewer R&R	860,744	1,860,744
(355) Water Expansion	920,890	960,890
(365) Water R&R	5,096,311	5,696,311
Debt Funds		
(315) Sewer Debt	551,714	-
(360) Water Debt	170,710	78,818
Enterprise Funds		
(300) Sewer O&M	3,400,000	3,914,000
(350) Water O&M	1,500,000	1,847,801
Total	18,769,544	21,164,054

Appropriations Summary

Appropriations or Uses are the expenditures and transfers by activity.

Appropriations Summary	FY 2021	FY 2022	FY 2023	Percent
Department	Actuals	Amended	Proposed	Change
General Government				
City Council	24,536	30,078	36,382	21%
City Attorney	50,145	205,000	75,000	-63%
City Engineering	131,964	212,818	220,085	3%
Finance & Administration	1,032,788	1,338,429	1,109,105	-17%
Community Support	108,918	108,950	115,520	6%
Building & Planning	237,517	509,124	657,819	29%
Public Protection				
Fire	789,669	1,436,792	899,773	-37%
Police	1,592,769	2,126,562	2,009,787	-5%
Public Ways				
Public Works	208,783	1,083,407	457,886	-58%
Enterprise (Business-Type Activities)				
Water	390,981	471,431	1,548,049	228%
Wastewater	754,501	1,335,150	2,642,518	98%

The change with the City Attorney and Finance and Administration is the reduction of GF costs with a Cost Allocation to Water and Sewer. This plan is still being fully developed by the Finance Director and will be reviewed by the City Administrator. The current budget includes estimated cost allocations.

Revenue Summary

Revenues or Sources are also identified by the activity below.

Revenue Summary	FY 2021	FY 2022	FY 2023	Percent
Department	Actuals	Amended	Proposed	Change
General Government				
City Council	-	-	-	-
City Attorney	-	-	-	-
City Engineering	-	-	-	-
Finance & Administration	4,262,995	3,072,500	3,799,662	24%
Building & Planning	277,083	446,452	376,452	-16%
Public Protection				
Fire	118,590	342,022	184,500	-46%
Police	545,075	453,436	245,734	-46%
Public Ways				
Public Works	437,420	723,659	408,996	-43%
Enterprise (Business-Type Activities)				
Water	1,664,533	1,560,600	1,895,850	21%
Wastewater	2,817,617	2,356,600	3,240,697	38%

The reductions in Building and Planning are due to eliminating the allocation of Water and Sewer. The reduction of Fire and Police is due to no grant funding and the elimination of property rental revenue (MACT parking lot). The reduction to Public Works is the reduction of grant funding until it is fully developed against a project. Grants for Public Works are specific to road work.

Expenses by Fund Class

Expenses by Fund Class	FY 2021	FY 2022	FY 2023	Percent
	Actuals	Amended	Proposed	Change
Governmental Activities				
General Fund	4,747,888	7,286,160	5,418,957	-26%
Special Revenues	813,477	1,847,751	1,711,760	-7%
Capital	2,354,437	5,903,264	3,188,049	-46%
Debt Service	91,410	402,633	850,756	111%
Proprietary (Business-Like Activities)				
Enterprise	1,145,482	1,806,581	4,190,567	132%

Note that the General Fund and Capital budgets are both budgeted lower in 2022-23. This reflects several changes in how the City is budgeting, including tightening up the budget. Should grant funding or additional revenue streams come forward, those will be brought back to Council as an amendment.

Revenue by Fund Class

Revenue by Fund Class	FY 2021	FY 2022	FY 2023	Percent
	Actuals	Amended	Proposed	Change
Governmental Activities				
General Fund	5,641,163	5,038,069	5,040,344	0%
Special Revenues	728,415	1,867,395	1,422,449	-24%
Capital	2,322,999	5,062,884	4,586,749	-9%
Debt Service	760,150	402,633	229,574	-43%
Proprietary (Business-Like Activities)				
Enterprise	4,482,150	3,917,200	5,136,547	31%

Note that the Special Revenues are 24% lower. This is also a change in budget with a tightening of budgeting sources when it is known as opposed to budgeting a potential source. Additionally, the Debt Service is 43% lower by paying off the internal loan with the fund balance.

Appropriations Net

Approp Net	FY 2021	FY 2022	FY 2023	Percent
Department	Actuals	Amended	Proposed	Change
General Fund Departments				
City Council	(24,536)	(30,078)	(36,382)	21%
City Attorney	(50,145)	(205,000)	(75,000)	-63%
City Engineering	(131,964)	(212,818)	(57,685)	-73%
Finance & Administration	3,230,207	1,734,071	2,690,557	55%
Community Support	(108,918)	(108,950)	(90,520)	-17%
Building & Planning	39,567	(62,672)	(281,367)	349%
Fire Department	(671,079)	(1,094,770)	(715,273)	-35%
Police	(1,047,694)	(1,673,126)	(1,764,053)	5%
Special Revenue Fund Departments				
Strike Team	177,376	-	-	0%
Public Works	228,637	-	(48,890)	0%
Enterprise Fund Departments				
Water	1,273,552	1,089,169	347,801	-68%
Wastewater	2,063,116	1,021,450	598,179	-41%

This table shows the NET revenues less expenses by Department. Note that ALL General Fund Departments are net cost except for Finance and Administration. This is due to ALL Sales Tax, Property Tax, and the GF portion of TOT being accumulated in this budget.

The main contributor to the percentage changes in the department budgets is the change in cost allocation. The intention is to align the funding sources with activity and allowable expenses.

The main change in the Community Support reduction is the increase of TOT of \$25,000 from the CVB allocation to pay for Tourism based activities.

City of Angels FY 2022-2023												
Debt Service Schedule - Construction & Maintenance												
Year Ending June 30,	USDA - Pinnacle Wastewater Loan Construction of Waste Water Facility Original Loan 2004 Refinance 2017 Expiration 3/2032 Refinanced Amt \$4,043,725 2.73%		State of CA Dept of Water Resources - State Revolving Fund Wastewater Sewer System Upgrade Original Loan 2011 Expiration 9/2030 Amount \$3,372,800 (\$3,086,400 Forgiven) Balance due \$286,400 1.00%		State of CA Dept of Water Resources Water Construction Loan Construction of Water Facilities Original Loan 2002 Expiration 7/2023 Amount \$1,489,361 0.00%		Municipal Management, Inc. Police Vehicle Original Date 2018 Expiration 11/2023 Amount \$31,512 5.70%		Total			
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Beg Bal	2,864,844	-	136,449	-	111,702	-	9,297	-	3,122,292	-	-	
2023	252,427	76,487	14,565	848	74,468	-	6,904	351	348,364	77,687	-	
2024	259,907	69,545	14,710	746	37,234	-	2,393	28	314,244	70,319	-	
2025	267,379	62,399	14,857	642	-	-	-	-	282,236	63,041	-	
2026	274,841	55,048	15,006	538	-	-	-	-	289,847	55,586	-	
2027	282,295	47,494	15,527	432	-	-	-	-	297,822	47,927	-	
2028-2032	1,527,995	117,015	61,784	654	-	-	-	-	1,589,779	117,669	-	
Totals	2,864,844	427,989	136,449	3,860	111,702	-	9,297	380	3,122,292	432,229	-	
* Interfund loans between Water and Sewer are paid off in the 2022/23 Budget												

Capital Equipment List

City of Angels				
FY 2022-23				
Capital Equipment List				
Department	Description	Cost	Funding Source	Fund
Finance and Administration	Server/Network Project	35,000	Cash Carry	GF
Police	Replacement Vehicle	115,876	Cash Carry	GF
Strike Team	Misc Equipment from ST Reim	100,000	CalFire	ST
Public Works	Boom Mower	10,000	Cash Carry	GF
Water/Wastewater	Vehicle 3/4 Ton	84,000	Cash Carry	W/W
Water/Wastewater	Vehicle -1 1/2 Ton truck	84,000	Cash Carry	W/W
		428,876		
* One truck will have upfitting of a utility cab				

CIP General Fund

City of Angels						
FY 2022-23						
Capital Projects General Fund						
Department	Description	Total Cost	FY 2022-23	FY 2023-24	FY 2024-25	Funding Source
Building/Planning	Playground	177,952	177,952			Per Capita Grant
	Utica Park	3,000,000				Grant TBD
	Utica Bathroom	68,000	68,000			CDBG
	Angels Creek Trail*	5,085,000			520,000	CMAQ
Police	Range Project	15,000	15,000			Prop 172 Fund Balance
Public Works	50081- LTF Road Work	40,000	40,000			LTF
	50081- Road Repairs	100,000	100,000			CRSSA
	Sign Project*		15,000			RSTP
	Striping*		63,040			RSTP
	Foundry Lane	360,600		180,300	180,300	TIM Fee
	Traffic Signal #1	680,100		140,050	540,050	TIM Fee/Developer Funds
	Sidewalk Repairs	15,000	15,000			LTF
Fire	Fire Campus		250,000			CDBG Grant
Finance/Administration	City Hall - Fix Modular or refurbish old		200,000			Reserves
		9,541,652	943,992	320,350	1,240,350	

CIP Water

Note: To be amended in July/August to incorporate a broader plan

City of Angels					
FY 2022-23					
Capital Projects Water Fund	Total Cost	FY 2022-23	FY 2023-24	FY 2024-25	Funding Source
Backwash Handling Project	3,790,000				SWRB Grant
Water System Replacement Program Main St (P2)	390,000	75,000	315,000		Cash Carry
AMI	525,000		150,000	150,000	Cash Carry
Total	4,705,000	75,000	465,000	150,000	

CIP Sewer

Note: To be amended in July/August to incorporate a broader plan

City of Angels					
FY 2022-23					
Capital Projects Waste Water Fund	Total Cost	FY 2022-23	FY 2023-24	FY 2024-25	Funding Source
PLC Replacement (1 per year)	75,000	75,000	75,000	75,000	Cash Carry
Grit Removal		135,000			Cash Carry
I&I Annual project Line Repairs	100,000	100,000	100,000	100,000	Cash Carry
East Trunck Sewer Phase 1/Vallecito Rd	2,270,000	1,900,000			HAZMIT/SLRLF
Totals	2,445,000	2,210,000	175,000	175,000	

General Fund 2022-23 Budget by Department

General Fund (in 010)	(1000) City Officials	(1500) City Attorney	(2000) City Engineer
Expenses			
Salaries and Benefits			
50020-Medicare	261		
50021-FICA	1,116		
50042-Council/Commission Stipends	18,000		
50350-Workers' Compensation	1,080		
Total Salaries and Benefits	20,457	-	-
Service and Supplies			
50056-Computers/Software	1,625	-	325
50082-Videographer	4,800	-	-
50085-IT Services	1,000	-	-
50087-Engineering Services	-	-	57,360
50088-Legal Attorney Services	-	150,000	-
50089-Legal Contingency	-	25,000	-
50152-Office Supplies	500	-	-
50218-Employee Appreciation	2,000	-	-
50302-Training & Travel	5,500	-	-
50311-Legal Notices	500	-	-
59990-Cost Allocation O&M	-	(100,000)	-
Total Services and Supplies	15,925	75,000	57,685
Total Expenses and Capital Outlay	36,382	75,000	57,685
Revenue less Expenses	(36,382)	(75,000)	(57,685)

General Fund (in 010)	(3000) Finance and Administrative	(3002) Community Support	(4000) Building and Planning
Revenue			
Taxes			
40001-Secured/Unsecured Property Tax	690,000	-	-
40200-Sales Tax	1,302,000	-	-
40201-Prop 172 Public Safety	640,000	-	-
40202-Franchise Fees	192,000	-	-
40203-Transient Occupancy Tax	540,000	25,000	-
40205-Document Transfer Tax	20,000	-	-
40501-Motor Vehicle In-Leiu Tax	300,000	-	-
Total Local Taxes	3,684,000	25,000	-
Licenses and Permits			
40300-Business License	38,000	-	-
40301-Sign Permits	-	-	1,500
40302-Home Occupancy Permit	-	-	1,500
40303-Building Permits	-	-	90,000
40304-Encroachments	-	-	3,500
40307-SB 1186 Revenues	-	-	2,000
40600-Planning Fees	-	-	50,000
Total Licenses and Permits	38,000	-	148,500
Facilities Rentals			
40704-Property Rental	34,927	-	-
Total Facilities Rentals	34,927	-	-
Charges for Service			
40604-Admin Fees - GHC	14,000	-	-
40605-Admin Fees - School	600	-	-
40606-Admin - LAFCO	3,600	-	-
40620-Admin - LLD	5,000	-	-
Total Charges for Service	23,200	-	-
Grant Income			
44000-Grant Income	-	-	227,952
Total Grant Income	-	-	227,952
Misc Revenue			
40714-Reimburseable	500	-	-
40727-Legal Recovery - Starr	9,035	-	-
Total Misc Revenue	9,535	-	-

General Fund (in 010)	(3000) Finance and Administrative	(3002) Community Support	(4000) Building and Planning
Interest Income			
40700-Interest Earned	10,000	-	-
Total Interest Income	10,000	-	-
Total Revenues and Transfer In	3,799,662	25,000	376,452
		-	
Expenses			
Salaries and Benefits			
50000-Salaries	399,112	-	50,940
50002-Overtime	2,500	-	1,500
50017-Leave Payout	10,000	-	-
50020-Medicare	5,787	-	740
50021-FICA	24,745	-	3,159
50025-Health Insurance	66,440	-	15,147
50026-Dental & Life Insurance	7,075	-	1,712
50027-Vision Insurance	1,129	-	226
50028-PERS	49,176	-	7,142
50029-Long Term Disability	2,834	-	434
50034-Auto Allowance/Cell Phone	2,400	-	480
50037-Life Insurance	288	-	58
50038-PERSUL	112,462	-	37,122
50042-Council/Commission Stipends	-	-	3,000
50350-Workers' Compensation	23,947	-	3,882
Total Salaries and Benefits	707,895	-	125,542
		-	
Service and Supplies			
50051-Electricity	739	-	360
50052-Propane	1	-	-
50053-Telephone	2,520	-	1,104
50056-Computers/Software	6,940	-	2,839
50059-Internet/Wireless Connection	4,500	-	-
50060-Copier	7,207	-	720
50061-Computer Maint/Software Lease	43,974	-	350
50063-Equipment Maintenance & Repair	1,330	-	-
50066-Equipment Lease	631	-	-
50068-Building Maintenance	3,000	-	-
50069-Grounds Maintenance	500	-	-
50074-Alarm	1,500	-	-
50077-Equipment	6,000	-	-
50081-Outside Consultant	81,020	50,000	260,000
50085-IT Services	18,500	-	500
50086-Audit Services	31,500	-	-

General Fund (in 010)	(3000) Finance and Administrative	(3002) Community Support	(4000) Building and Planning
50087-Engineering Services	-	-	25,000
50090-Codification	2,480	-	-
50106-Retirement Benefit Consultants	3,500	-	-
50110-Revenue Consultant	2,500	-	-
50111-Utilities	7,128	-	2,040
50152-Office Supplies	5,000	-	1,500
50153-Materials and Supplies	800	-	-
50158-Facility/Janitorial Services	1,200	-	-
50173-Postage	3,500	-	-
50201-Community Support	-	6,500	-
50202-League of Cal. Cities	-	3,380	-
50207-Central Sierra RC&D	-	640	-
50220-DAC Support	-	55,000	-
50301-Dues & Subscriptions	2,790	-	-
50302-Training & Travel	9,000	-	2,500
50310-LAFCO Contribution	-	-	31,912
50311-Legal Notices	2,500	-	14,000
50313-Recruiting	500	-	-
50315-Fees	7,950	-	-
50351-Liability Ins	272,500	-	-
50366-Community Events/Meetings	-	-	500
50400-Miscellaneous	10,000	-	-
51005-Computer/Software	35,000	-	11,000
59990-Cost Allocation O&M	(175,000)	-	-
Total Services and Supplies	401,210	115,520	354,325
		-	
Capital Outlay		-	
51001-Capital Outlay - Equipment	-	-	-
51002-Capital Outlay - Vehicle	-	-	-
52096-Capital Project	-	-	177,952
Total Capital Outlay	-	-	177,952
		-	
Total Expenses and Capital Outlay	1,109,105	115,520	657,819
		-	
Revenue less Expenses	2,690,557	(90,520)	(281,367)

General Fund (in 010)	(6000) Fire Department	(6100) Police Department	(7010) Public Works	Totals
Revenue				
Taxes				
40001-Secured/Unsecured Property Tax	-	-	-	690,000
40200-Sales Tax	-	-	-	1,302,000
40201-Prop 172 Public Safety	-	-	-	640,000
40202-Franchise Fees	-	-	-	192,000
40203-Transient Occupancy Tax	-	-	-	565,000
40205-Document Transfer Tax	-	-	-	20,000
40501-Motor Vehicle In-Leiu Tax	-	-	-	300,000
Total Local Taxes	-	-	-	3,709,000
Licenses and Permits				
40300-Business License	-	-	-	38,000
40301-Sign Permits	-	-	-	1,500
40302-Home Occupancy Permit	-	-	-	1,500
40303-Building Permits	-	-	-	90,000
40304-Encroachments	-	-	-	3,500
40307-SB 1186 Revenues	-	-	-	2,000
40600-Planning Fees	-	-	-	50,000
Total Licenses and Permits	-	-	-	186,500
Fines & Penalties				
40401-Traffic/Parking	-	150	-	150
40402-Criminal Fines	-	250	-	250
40404-Parking Enforcement	-	10,000	-	10,000
Total Fines & Penalties	-	10,400	-	10,400
Facilities Rentals				
40704-Property Rental	-	-	9,390	44,317
40717-Park Shelter Rental	-	-	1,000	1,000
Total Facilities Rentals	-	-	10,390	45,317
Charges for Service				
40604-Admin Fees - GHC	-	-	-	14,000
40605-Admin Fees - School	-	-	-	600
40606-Admin - LAFCO	-	-	-	3,600
40608-Police Special Services	-	3,000	-	3,000
40612-Fire Special Services	5,000	-	-	5,000
40620-Admin - LLD	-	-	-	5,000
407XX-CCW Fees	-	1,500	-	1,500
Total Charges for Service	5,000	4,500	-	32,700

General Fund (in 010)	(6000) Fire Department	(6100) Police Department	(7010) Public Works	Totals
Grant Income				
44000-Grant Income	-	-	100,000	327,952
Total Grant Income	-	-	100,000	327,952
Misc Revenue				
40503-POST Training Reimbursement	-	2,500	-	2,500
40504-Highway 49 Street Cleaning	-	-	4,600	4,600
40614-Banner/Event Fees	-	-	500	500
40707-PD Vest Reimbursement	-	1,600	-	1,600
40714-Reimbursable	500	-	-	1,000
40727-Legal Recovery - Starr	-	-	-	9,035
44029-MOA PD Reimbursement County	-	75,000	-	75,000
Total Misc Revenue	500	79,100	5,100	94,235
Interest Income				
40700-Interest Earned	-	-	-	10,000
Total Interest Income	-	-	-	10,000
Transfer In				
49999-Fund Transfer - In	179,000	151,734	293,506	624,240
Total Transfer In	179,000	151,734	293,506	624,240
Total Revenues and Transfer In	184,500	245,734	408,996	5,040,344
Expenses				
Salaries and Benefits				
50000-Salaries	378,785	761,234	59,190	1,649,261
50001-Salaries - Part Time	180,960	38,000	-	218,960
50002-Overtime	18,407	40,000	2,000	64,407
50010-Callout	-	-	1,630	1,630
50011-On-Call Pay	-	18,322	2,071	20,393
50015-Holiday Pay	12,502	20,000	-	32,502
50017-Leave Payout	8,000	10,000	1,000	29,000
50020-Medicare	5,493	10,837	850	23,968
50021-FICA	23,485	46,334	3,632	102,471
50025-Health Insurance	59,745	104,563	9,856	255,751
50026-Dental & Life Insurance	5,676	9,951	953	25,367
50027-Vision Insurance	937	1,388	175	3,855
50028-PERS	49,980	124,808	6,775	237,881
50029-Long Term Disability	2,690	5,306	416	11,680
50032-Uniform Allowance	-	8,750	-	8,750
50034-Auto Allowance/Cell Phone	2,400	-	576	5,856

General Fund (in 010)	(6000) Fire Department	(6100) Police Department	(7010) Public Works	Totals
50037-Life Insurance	288	519	69	1,222
50038-PERSUL	12,708	248,544	22,602	433,438
50042-Council/Commission Stipends	-	-	-	21,000
50350-Workers' Compensation	28,637	55,330	4,429	117,305
Total Salaries and Benefits	790,693	1,503,886	116,224	3,264,697
Service and Supplies				
50051-Electricity	3,500	5,800	3,348	13,747
50052-Propane	2,000	1,500	1,000	4,501
50053-Telephone	4,200	16,363	3,000	27,187
50054-Fuel	13,000	30,000	-	43,000
50055-Street Lights	-	-	34,946	34,946
50056-Computers/Software	6,850	-	1,955	20,534
50058-Auto Lease	-	7,260	-	7,260
50059-Internet/Wireless Connection	-	4,500	-	9,000
50060-Copier	1,600	7,000	-	16,527
50061-Computer Maint/Software Lease	-	-	-	44,324
50062-RMS System	630	1,400	-	2,030
50063-Equipment Maintenance & Repair	3,000	2,000	5,500	11,830
50064-Vehicle Maintenance & Repair	20,000	17,000	1,000	38,000
50065-Radio Maintenance	1,500	-	-	1,500
50066-Equipment Lease	-	-	-	631
50068-Building Maintenance	3,500	4,500	4,700	15,700
50069-Grounds Maintenance	1,500	-	2,000	4,000
50070-Tools	-	-	2,000	2,000
50071-Equipment Rental	500	-	1,600	2,100
50072-Safety Equipment	-	8,500	1,500	10,000
50073-SCBA Maintenance	2,000	-	-	2,000
50074-Alarm	-	-	2,000	3,500
50075-Street Signs	-	-	15,000	15,000
50077-Equipment	-	-	26,100	32,100
50078- Computer Software	-	4,045	-	4,045
50081-Outside Consultant	700	-	172,200	563,920
50082-Videographer	-	-	-	4,800
50084-Administrative Fees	-	600	-	600
50085-IT Services	-	12,000	-	32,000
500XX-DOJ Fees (CCW)	-	1,500	-	1,500
50086-Audit Services	-	-	-	31,500
50087-Engineering Services	-	-	-	82,360
50088-Legal Attorney Services	-	-	-	150,000
50089-Legal Contingency	-	-	-	25,000
50090-Codification	-	-	-	2,480

General Fund (in 010)	(6000) Fire Department	(6100) Police Department	(7010) Public Works	Totals
50099-Dispatch Contract	-	188,514	-	188,514
50106-Retirement Benefit Consultants	-	-	-	3,500
50107-Solid Waste Fees	-	150	113	263
50110-Revenue Consultant	-	-	-	2,500
50111-Utilities	2,300	6,700	27,000	45,168
50133-Rims License	-	3,187	-	3,187
50135-Digital Evidence Maintenance	-	2,566	-	2,566
50151-Range Supplies	-	6,000	-	6,000
50152-Office Supplies	1,600	3,500	500	12,600
50153-Materials and Supplies	-	2,000	15,000	17,800
50156-Code Books	1,000	-	-	1,000
50157-Medical Supplies	21,500	-	-	21,500
50158-Facility/Janitorial Services	2,600	1,440	-	5,240
50173-Postage	-	-	-	3,500
50201-Community Support	-	-	-	6,500
50202-League of Cal. Cities	-	-	-	3,380
50207-Central Sierra RC&D	-	-	-	640
50218-Employee Appreciation	-	-	-	2,000
50220-DAC Support	-	-	-	55,000
50301-Dues & Subscriptions	100	1,000	500	4,390
50302-Training & Travel	5,000	10,000	4,000	36,000
50305-Physicals	2,500	-	-	2,500
50306-Fire Uniforms	4,500	-	-	4,500
50307-Uniform Service	-	-	6,700	6,700
50310-LAFCO Contribution	-	-	-	31,912
50311-Legal Notices	-	-	-	17,000
50313-Recruiting	-	7,500	-	8,000
50315-Fees	-	-	-	7,950
50318-Investigations	-	3,000	-	3,000
50320-POST Training	-	5,000	-	5,000
50323-PD Vests	-	3,000	-	3,000
50324-K-9 Program	-	7,500	-	7,500
50325-Fire Prevention	2,500	-	-	2,500
50326-Fire Meals	1,000	-	-	1,000
50351-Liability Ins	-	-	-	272,500
50366-Community Events/Meetings	-	-	-	500
50400-Miscellaneous	-	-	-	10,000
51005-Computer/Software	-	-	-	46,000
59990-Cost Allocation O&M	-	-	-	(275,000)
Total Services and Supplies	109,080	375,025	331,662	1,835,432

General Fund (in 010)	(6000) Fire Department	(6100) Police Department	(7010) Public Works	Totals
Capital Outlay				
51001-Capital Outlay - Equipment	-	15,000	10,000	25,000
51002-Capital Outlay - Vehicle	-	115,876	-	115,876
52096-Capital Project	-	-	-	177,952
Total Capital Outlay	-	130,876	10,000	318,828
Total Expenses and Capital Outlay	899,773	2,009,787	457,886	5,418,957
Revenue less Expenses	(715,273)	(1,764,053)	(48,890)	(378,613)

Special Revenue Budget 2022-23 By Fund

Special Revenue Funds	(018) General Plan	(1XX) Strike Team	(205) Gas Tax
Revenue			
Taxes			
40900-Gas Tax 2103			24,000
40901-Gas Tax 2105			17,000
40902-Gas Tax 2106			20,500
40903-Gas Tax 2107			20,000
40904-Gas Tax 2107.5			1,000
40906-RMRA Tax (SB1)			-
40204-Transient Occupancy Tax			
Total Local Taxes			82,500
Licenses and Permits			
40603-Road Mitigation Fees			
40602-Park Mitigation Fees			
40609-Park Mitigation Fees			
40613-Fire Mitigation Fees			
40630-General Plan Fee	3,500		
Total Licenses and Permits	3,500		-
Grant Income			
44000-Grant Income			-
44032-American Rescue Plan			-
Total Grant Income	-		-
Interest Income			
40700-Interest Earned			300
Total Interest Income			300
Total Revenues and Transfer In	3,500		82,800
Expenses			
Capital Outlay			
52096-Capital Project			-
51001-Capital Outlay - Equipment			-
51002-Capital Outlay - Vehicle			-
Total Capital Outlay			-
Transfers Out			
59999-Transfer out			82,800
Total Transfer Out	-		82,800
Total Expenses and Capital Outlay and TO	-		82,800
Revenue less Expenses	3,500		-

Special Revenue Funds	(206) SB1 RMRA	CDBG Grant	(214) 1st Homebuyers
Revenue			
Taxes			
40900-Gas Tax 2103			
40901-Gas Tax 2105			
40902-Gas Tax 2106			
40903-Gas Tax 2107			
40904-Gas Tax 2107.5			
40906-RMRA Tax (SB1)	50,000		
40204-Transient Occupancy Tax			
Total Local Taxes	50,000	-	-
Licenses and Permits			
40603-Road Mitigation Fees			
40602-Park Mitigation Fees			
40609-Park Mitigation Fees			
40613-Fire Mitigation Fees			
40630-General Plan Fee			
Total Licenses and Permits	-	-	-
Grant Income			
44000-Grant Income	-	235,004	
44032-American Rescue Plan	-		
Total Grant Income	-	235,004	-
Interest Income			
40700-Interest Earned	600	20	600
Total Interest Income	600	20	600
Total Revenues and Transfer In	50,600	235,024	600
Expenses			
Capital Outlay			
52096-Capital Project	-	235,000	-
51001-Capital Outlay - Equipment	-		-
51002-Capital Outlay - Vehicle	-		-
Total Capital Outlay	-	235,000	-
Transfers Out			
59999-Transfer out	50,600		
Total Transfer Out	50,600	-	-
Total Expenses and Capital Outlay and TO	50,600	235,000	-
Revenue less Expenses	-	24	600

Special Revenue Funds	(252) SLESF	(256) AB109	(257) Prop 172
Revenue			
Taxes			
40900-Gas Tax 2103			
40901-Gas Tax 2105			
40902-Gas Tax 2106			
40903-Gas Tax 2107			
40904-Gas Tax 2107.5			
40906-RMRA Tax (SB1)			
40204-Transient Occupancy Tax			
Total Local Taxes	-	-	-
Licenses and Permits			
40603-Road Mitigation Fees			
40602-Park Mitigation Fees			
40609-Park Mitigation Fees			
40613-Fire Mitigation Fees			
40630-General Plan Fee			
Total Licenses and Permits	-	-	-
Grant Income			
44000-Grant Income	100,000		40,000
44032-American Rescue Plan			
Total Grant Income	100,000	-	40,000
Interest Income			
40700-Interest Earned	43	32	
Total Interest Income	43	32	-
Total Revenues and Transfer In	100,043	32	40,000
Expenses			
Capital Outlay			
52096-Capital Project	-	-	-
51001-Capital Outlay - Equipment	-	-	-
51002-Capital Outlay - Vehicle	-	-	-
Total Capital Outlay	-	-	-
Transfers Out			
59999-Transfer out	100,000		
Total Transfer Out	100,000	-	-
Total Expenses and Capital Outlay and TO	100,000	-	-
Revenue less Expenses	43	32	40,000

Special Revenue Funds	(270) TOT EMS	(271) TOT Roads	(272) TOT- Tourism
Revenue			
Taxes			
40900-Gas Tax 2103			
40901-Gas Tax 2105			
40902-Gas Tax 2106			
40903-Gas Tax 2107			
40904-Gas Tax 2107.5			
40906-RMRA Tax (SB1)			
40204-Transient Occupancy Tax	120,000	120,000	120,000
Total Local Taxes	120,000	120,000	120,000
Licenses and Permits			
40603-Road Mitigation Fees			
40602-Park Mitigation Fees			
40609-Park Mitigation Fees			
40613-Fire Mitigation Fees			
40630-General Plan Fee			
Total Licenses and Permits	-	-	-
Grant Income			
44000-Grant Income			
44032-American Rescue Plan			
Total Grant Income	-	-	-
Interest Income			
40700-Interest Earned			
Total Interest Income	-	-	-
Total Revenues and Transfer In	120,000	120,000	120,000
Expenses			
Capital Outlay			
52096-Capital Project	-	-	-
51001-Capital Outlay - Equipment	-	15,000	-
51002-Capital Outlay - Vehicle	-	-	-
Total Capital Outlay	-	15,000	-
Transfers Out			
59999-Transfer out	120,000	120,000	120,000
Total Transfer Out	120,000	120,000	120,000
Total Expenses and Capital Outlay and TO	120,000	135,000	120,000
Revenue less Expenses	-	(15,000)	-

Special Revenue Funds	(285) Traffic Impact	(286) Parking In-Lieu	(287) Park Impact
Revenue			
Taxes			
40900-Gas Tax 2103			
40901-Gas Tax 2105			
40902-Gas Tax 2106			
40903-Gas Tax 2107			
40904-Gas Tax 2107.5			
40906-RMRA Tax (SB1)			
40204-Transient Occupancy Tax			
Total Local Taxes	-	-	-
Licenses and Permits			
40603-Road Mitigation Fees	60,000		
40602-Park Mitigation Fees		8,000	
40609-Park Mitigation Fees			
40613-Fire Mitigation Fees			
40630-General Plan Fee			
Total Licenses and Permits	60,000	8,000	-
Grant Income			
44000-Grant Income			
44032-American Rescue Plan			
Total Grant Income	-	-	-
Interest Income			
40700-Interest Earned	3,000	50	40
Total Interest Income	3,000	50	40
Total Revenues and Transfer In	63,000	8,050	40
Expenses			
Capital Outlay			
52096-Capital Project			
51001-Capital Outlay - Equipment			
51002-Capital Outlay - Vehicle			
Total Capital Outlay			
Transfers Out			
59999-Transfer out			
Total Transfer Out	-	-	-
Total Expenses and Capital Outlay and TO	-	-	-
Revenue less Expenses	63,000	8,050	40

Special Revenue Funds	(288) Police Impact	(290) Fire Impact	(295) American Rescue Plan	Totals
Revenue				
Taxes				
40900-Gas Tax 2103				24,000
40901-Gas Tax 2105				17,000
40902-Gas Tax 2106				20,500
40903-Gas Tax 2107				20,000
40904-Gas Tax 2107.5				1,000
40906-RMRA Tax (SB1)				50,000
40204-Transient Occupancy Tax				360,000
Total Local Taxes	-	-	-	492,500
Licenses and Permits				
40603-Road Mitigation Fees				60,000
40602-Park Mitigation Fees				8,000
40609-Park Mitigation Fees	2,500			2,500
40613-Fire Mitigation Fees		3,000		3,000
40630-General Plan Fee				
Total Licenses and Permits	2,500	3,000	-	77,000
Grant Income				
44000-Grant Income				375,004
44032-American Rescue Plan			473,180	473,180
Total Grant Income	-	-	473,180	848,184
Interest Income				
40700-Interest Earned	40	40		4,765
Total Interest Income	40	40	-	4,765
Total Revenues and Transfer In	2,540	3,040	473,180	1,422,449
Expenses				
Capital Outlay				
52096-Capital Project				235,000
51001-Capital Outlay - Equipment				15,000
51002-Capital Outlay - Vehicle				-
Total Capital Outlay				250,000
Transfers Out				
59999-Transfer out			868,360	1,461,760
Total Transfer Out	-	-	868,360	1,461,760
Total Expenses and Capital Outlay and TO	-	-	868,360	1,711,760
Revenue less Expenses	2,540	3,040	(395,180)	(289,311)

NEW Strike Team

Dept Requested - Dept 6010 Strike Team	2022-23 Request NEW FUND	2020-21 Actuals	2021-22 Budg	2021-22 Est Actuals
Total Revenues	\$250,000	\$462,776	\$235,000	\$150,000
44000-Grant Income	\$250,000	\$462,776	\$235,000	\$150,000
Strike team reimbursement	\$250,000	\$462,776	\$235,000	\$150,000
	\$0			
Total Expenses	\$250,000	\$285,400	\$235,000	\$127,385
50002-Overtime	\$0	\$0	\$150,000	\$168
		\$0	\$150,000	\$168
50003-Strike Team Salaries	\$150,000	\$238,072	\$0	\$0
	150,000	\$238,072	\$0	
50020-Medicare	\$0	\$1,791	\$1,100	\$0
		\$1,791	\$1,100	
50021-FICA	\$0	\$7,715	\$3,500	\$0
		\$7,715	\$3,500	
50025-Health Insurance	\$0	\$2,422	\$0	\$0
		\$2,422		
50026-Dental & Life Insurance	\$0	\$334	\$0	\$0
		\$334		
50027-Vision Insurance	\$0	\$57	\$0	\$0
		\$57		
50028-PERS	\$0	\$1,271	\$0	\$0
		\$1,271		
50029-Long Term Disability	\$0	-\$64	\$0	\$0
		-\$64		
50037-Life Insurance	\$0	\$2	\$0	\$0
		\$2		
50350-Workers' Compensation	\$0	\$7,580	\$6,000	\$12
		\$7,580	\$6,000	\$12
50064-Vehicle Maintenance & I	\$0	\$4,768	\$14,400	\$14,000
		\$4,768	\$14,400	\$14,000
50072-Safety Equipment	\$0	\$6,388	\$10,000	\$5,000
		\$6,388	\$10,000	\$5,000
50302-Training & Travel	\$0	\$5,337	\$0	\$0
	\$0	\$5,337		
50326-Fire Meals	\$0	\$193	\$0	\$0
	\$0	\$193		
50081-Outside Consultant	\$0	\$0	\$35,000	\$68,205
	\$0		\$35,000	\$68,205
51001-Capital Outlay - Equipm	\$100,000	\$9,534	\$15,000	\$40,000
	\$100,000	\$9,534	\$15,000	\$40,000
Totals	\$0	\$177,376	\$0	\$22,615

Capital Funds 2022-23 Budget

Capital Funds	(050) GF Capital Equip Reserve	(115) GF Projects
Revenue		
Misc Revenues		
40550-Asset Sales	40,000	850,000
40609-Park Mitigation Fees		
40613-Fire Mitigation Fees		
40630-General Plan Fee		
Total Licenses and Permits	40,000	850,000
Total Revenues and Transfer In	40,000	850,000
Expenses		
Capital Outlay		200,000
52096-Capital Project	-	-
51001-Capital Outlay - Equipment	-	
51002-Capital Outlay - Vehicle	-	
Total Capital Outlay	-	200,000
Transfers Out		
59999-Transfer out	40,000	
Total Transfer Out	40,000	-
Total Expenses and Capital Outlay and TO	40,000	200,000
Revenue less Expenses	-	650,000

Capital Funds	(139) Transportation Projects	(305) Sewer Expansion	(310) Sewer R&R
Revenue			
Licenses and Permits			
43006-Sewer Connection Fee - Buildin		50,000	
43010-Sewer Capital Replacement		120,000	-
Total Licenses and Permits		170,000	-
Grant Revenue			
4XXXX-HMGP			900,000
4XXXX-RSTP State	78,049		
4XXXX - CRSSA	100,000		
4XXXX - SWRB			900,000
Total Grant Revenue	178,049	-	1,800,000
Interest Income			
40700-Interest Earned		1,000	
Total Interest Income		1,000	-
Transfers In			
49999- Transfers In			1,000,000
Total Transfers In	-	-	1,000,000
Total Revenues and Transfer In	178,049	171,000	2,800,000
Expenses			
52096-Capital Project	178,049		2,210,000
51001-Capital Outlay - Equipment			-
51002-Capital Outlay - Vehicle			
Total Capital Outlay	178,049	-	2,210,000
Total Expenses and Capital Outlay and TO	178,049	-	2,210,000
Revenue less Expenses	-	171,000	590,000

Capital Funds	(355) Water Expansio	(365) Water R&R	Totals
Revenue			
Licenses and Permits			
43006-Sewer Connection Fee - Buildin			50,000
42007-Water Capital Improvement Fee	45,000		45,000
43010-Sewer Capital Replacement			120,000
Total Licenses and Permits	45,000	-	215,000
Grant Revenue			
4XXXX-HMGP			900,000
4XXXX-RSTP State			78,049
4XXXX - CRSSA			100,000
Total Grant Revenue	-	-	1,978,049
Misc Revenues			
40550-Asset Sales			890,000
Total Licenses and Permits		-	890,000
Interest Income			
40700-Interest Earned	2,700		3,700
Total Interest Income	2,700	-	3,700
Transfers In			
49999- Transfers In		500,000	1,500,000
Total Transfers In	-	500,000	1,500,000
Total Revenues and Transfer In	47,700	500,000	4,586,749
Expenses			
52096-Capital Project		75,000	2,463,049
Total Capital Outlay	-	75,000	2,663,049
Transfers Out			
59999-Transfer out			40,000
Total Transfer Out		-	40,000
Total Expenses and Capital Outlay and TO	-	75,000	2,703,049
Revenue less Expenses	47,700	425,000	1,883,700

Debt Funds 2022-23 Budget

Debt Service	(315) Sewer De	(360) Water Debt	Totals
Revenue			
Interest Income			
40700-Interest Earned	-	5,000	5,000
Total Interest Income	-	5,000	5,000
Transfers In			
49999- Transfers In	224,574	-	224,574
Total Transfers In	224,574	-	224,574
Total Revenues and Transfer In			
	224,574	5,000	229,574
Expenses			
Debt Service			
53000-Debt Service	266,992	74,468	341,460
53001-Interest Expense	77,335	-	77,335
Total Debt Service	344,327	74,468	418,795
Transfers Out			
59999-Transfers Out	431,961	-	431,961
Total Transfers Out	431,961	-	431,961
Total Expenses and Capital Outlay and TO			
	776,288	74,468	850,756
Revenue less Expenses			
	(551,714)	(69,468)	(621,182)

Enterprise Funds 2022-23 Budget

Enterprise	(300) Sewer O&M	(350) Water O&M	Totals
Revenue			
Fines & Penalties			
42003-Utility Late Fees	-	12,000	12,000
43002-Utility Late Fees	8,000	-	8,000
Total Fines & Penalties	8,000	12,000	20,000
Facilities Rentals			
40704-Property Rental	-	1,000	1,000
Total Facilities Rentals	-	1,000	1,000
Charges for Service			
43000-Sewer Service Fee - O&M	3,218,697	-	3,218,697
42000-Water Service Fee - O&M	-	1,867,850	1,867,850
Total Charges for Service	3,218,697	1,867,850	5,086,547
Misc Revenue			
40550-Asset Sales	4,000	-	4,000
Total Misc Revenue	4,000	-	4,000
Interest Income			
40700-Interest Earned	10,000	15,000	25,000
Total Interest Income	10,000	15,000	25,000
Total Revenues and Transfer In	3,240,697	1,895,850	5,136,547
Expenses			
Salaries and Benefits			
50000-Salaries	287,951	308,458	596,410
50001-Salaries - Part Time	-	5,000	5,000
50002-Overtime	12,450	6,500	18,950
50010-Callout	5,543	6,098	11,642
50011-On-Call Pay	5,162	6,954	12,115
50017-Leave Payout	18,000	14,000	32,000
50020-Medicare	4,168	4,464	8,631
50021-FICA	17,817	19,082	36,898
50025-Health Insurance	48,082	50,775	98,857
50026-Dental & Life Insurance	5,133	5,296	10,429
50027-Vision Insurance	776	828	1,604
50028-PERS	28,400	30,516	58,915
50029-Long Term Disability	2,040	2,186	4,226
50034-Auto Allowance/Cell Phone	2,184	2,414	4,598
50037-Life Insurance	332	290	622

Enterprise	(300) Sewer O&M	(350) Water O&M	Totals
50038-PERSUL	48,574	54,234	102,808
50350-Workers' Compensation	21,725	31,832	53,557
Total Salaries and Benefits	508,336	548,926	1,057,262
Service and Supplies			
50051-Electricity	105,938	20,074	126,012
50053-Telephone	5,500	2,600	8,100
50054-Fuel	5,500	3,300	8,800
50063-Equipment Maintenance & Repair	45,000	20,000	65,000
50064-Vehicle Maintenance & Repair	10,000	2,500	12,500
50068-Building Maintenance	10,000	2,000	12,000
50070-Tools	1,650	1,000	2,650
50071-Equipment Rental	1,000	-	1,000
50072-Safety Equipment	3,000	1,700	4,700
50074-Alarm	6,200	2,500	8,700
50076-Fire Break	3,500	-	3,500
50078-Computer/Software	1,622	1,749	3,370
50081-Outside Consultant	-	500	500
50085-IT Services	500	-	500
50087-Engineering Services	81,200	81,200	162,400
50093-Stream Gauge	4,800	-	4,800
50095-Load Test Generator	3,500	2,000	5,500
50098-Cathodic Protection	-	1,000	1,000
50120-Equipment R&M - Instruments	3,000	-	3,000
50152-Office Supplies	1,500	500	2,000
50153-Materials and Supplies	6,500	4,500	11,000
50159-Chlorine	-	3,000	3,000
50160-Laboratory Supplies	5,000	4,500	9,500
50161-Chemicals	120,000	25,000	145,000
50162-Water Testing	-	18,000	18,000
50163-Wastewater Testing	30,000	-	30,000
50301-Dues & Subscriptions	1,200	-	1,200
50302-Training & Travel	3,000	3,000	6,000
50307-Uniform Service	2,000	-	2,000
50309-DPH Compliance	-	2,000	2,000
50313-Recruiting	1,000	1,000	2,000
50315-Fees	54,500	15,000	69,500
50328-Sludge Handling	25,000	-	25,000
51018-UV System Maintenance	50,000	-	50,000
52009-Monitoring Well	10,000	-	10,000
50358-Bad Debt Expense	12,000	6,000	18,000
50362-Stream Testing	12,000	-	12,000

2022-23 Final Budget

Enterprise	(300) Sewer O&M	(350) Water O&M	Totals
50370-UPWA Water Purchase Fees	-	40,000	40,000
50371-TS IRWMA Fees	-	500	500
59990-Cost Allocation O&M	125,000	150,000	275,000
Total Services and Supplies	750,610	415,122	1,165,732
Capital Outlay			
52096-Capital Project	75,000	-	75,000
51001-Capital Outlay - Equipment	84,000	84,000	168,000
51002-Capital Outlay - Vehicle	-	-	-
Total Capital Outlay	159,000	84,000	243,000
Transfers Out			
59999 - Transfer Out	1,224,573	500,000	1,724,573
Total Transfers Out	1,224,573	500,000	1,724,573
Total Expenses, Capital Outlay, TO	2,642,518	1,548,049	4,190,567
Revenue less Expenses	598,179	347,801	945,980

Budget Detail by Department

City Council

Dept Requested - Dept 1000 City Officials	2022-23 Request 010 General Fund	2020-21 Actuals	2021-22 Budget	2021-22 Est Actuals
Total Expenses	\$36,382	\$24,536	\$30,078	\$28,928
50020-Medicare	\$261	\$344	\$269	\$269
5 Council Members	\$261	\$344	\$269	\$269
50021-FICA	\$1,116	\$1,502	\$1,153	\$1,153
	1,116	\$1,502	\$1,153	\$1,153
50028-PERS	\$0	\$688	\$0	\$0
	0	\$688	\$0	\$0
50056-Computers/Software	\$1,625	\$0	\$0	\$0
365	1,625	\$0	\$0	\$0
50081-Outside Consultant	\$0	\$501	\$0	\$0
	0	\$501	\$0	\$0
50082-Videographer	\$4,800	\$0	\$3,500	\$2,500
Council Meetings- Should look at se	4,800	\$0	\$3,500	\$2,500
50085-IT Services	\$1,000	\$300	\$0	\$100
Setup Council Meeting Systems	1,000	300	0	100
50042-Council/Commission Stipends	\$18,000	\$16,800	\$18,000	\$18,000
	18,000	\$16,800	\$18,000	\$18,000
50350-Workers' Compensation	\$1,080	\$986	\$1,406	\$1,406
	1,080	\$986	\$1,406	\$1,406
50152-Office Supplies	\$500	\$455	\$500	\$500
	500	\$455	\$500	\$500
50218-Employee Appreciation	\$2,000	\$1,960	\$2,000	\$2,000
	2,000	\$1,960	\$2,000	\$2,000
50302-Training & Travel	\$5,500	\$1,000	\$3,000	\$3,000
Council Member Academy (5 @ \$62	3,125	\$1,000	\$3,000	\$3,000
Travel to Sacramento (5 @ \$475 ea)	2,375			
50311-Legal Notices	\$500	\$0	\$500	\$0
	500		\$500	
Total	-\$36,382	-\$24,536	-\$30,078	-\$28,928

City Attorney

Dept Requested - Dept 1500 Attorney	2022-23 Request 010 General Fund	2020-21 Actuals	2021-22 Budget	2021-22 Est Actuals
Total Expenses	\$75,000	\$50,145	\$205,000	\$185,000
50088-Legal Attorney Services	\$150,000	\$148,544	\$180,000	\$160,000
General Council Services	\$150,000	\$148,544	\$180,000	\$160,000
50089-Legal Contingency	\$25,000	\$0	\$25,000	\$25,000
	\$25,000	\$0	\$25,000	\$25,000
59990-Cost Allocation O&M	-\$100,000	-\$98,399	\$0	\$0
Allocation to Non-GF Departments	-100,000	-\$98,399	0	
Total	-\$75,000	-\$50,145	-\$205,000	-\$185,000

City Engineer

Dept Requested - Dept 2000 Engineering	010 General Fund	2022-23 Request	2020-21 Actuals	2021-22 Budget	2021-22 Est Actuals
Total Expenses	\$57,685	\$220,085	\$131,964	\$212,818	\$206,818
50051-Electricity	\$0	\$0	\$1,341	\$0	\$0
	0	\$0	\$1,341	\$0	\$0
		\$0			
50053-Telephone	\$0	\$0	\$1,002	\$0	\$0
	0	\$0	\$1,002	\$0	\$0
50056-Computers/Software	\$325	\$325	\$349	\$0	\$0
365	325	\$325	\$349	\$0	\$0
50060-Copier	\$0	\$0	\$2,819	\$0	\$0
	0	\$0	\$2,819	\$0	\$0
50077-Equipment	\$0	\$0	\$0	\$500	\$500
	0	\$0	\$0	\$500	\$500
50085-IT Services	\$0	\$0	\$300	\$9,000	\$4,000
	0	\$0	\$300	\$9,000	\$4,000
50087-Engineering Services	\$57,360	\$219,760	\$125,157	\$203,000	\$203,000
Water Related Engineering		\$81,200			
Wastewater Related Engineering		\$81,200			
General Engineering/Technician	57,360	\$57,360			
		\$0			
		\$0	125,157	203,000	203,000
50107-Solid Waste Fees	\$0	\$0	\$375	\$0	\$0
	0	\$0	\$375	\$0	\$0
50152-Office Supplies	\$0	\$0	\$1,084	\$0	\$0
	0	\$0	\$1,084	\$0	\$0
50311-Legal Notices	\$0	\$0	\$0	\$1,000	\$0
General Legal Notices	0	\$0	\$0	\$1,000	\$0
59990-Cost Allocation O&M	\$0	\$0	-\$463	-\$682	-\$682
	0	\$0	-\$463	-\$682	-\$682
Total	-\$57,685	-\$220,085	-\$131,964	-\$212,818	-\$206,818

Finance and Administration

Dept Requested - Dept 3000 Finance and Administration	010 General Fund	2020-21 Actuals	2021-22 Budget	2021-22 Est Actuals
Total Revenues	\$3,799,662	\$4,262,995	\$3,072,500	\$4,026,493
40001-Secured/Unsecured Property Tax	\$690,000	\$666,969	\$650,000	\$680,000
	\$690,000	\$666,969	\$650,000	\$680,000
	\$0			
40200-Sales Tax	\$1,302,000	\$1,276,362	\$840,000	\$1,000,000
	\$1,302,000	\$1,276,362	\$840,000	\$1,000,000
40201-Prop 172 Public Safety	\$640,000	\$688,170	\$431,000	\$431,000
	\$640,000	\$688,170	\$431,000	\$431,000
40202-Franchise Fees	\$192,000	\$174,537	\$192,000	\$192,000
	\$192,000	\$174,537	\$192,000	\$192,000
40203-Transient Occupancy Tax	\$540,000	\$997,848	\$540,000	\$540,000
	\$540,000	\$997,848	\$540,000	\$540,000
40205-Document Transfer Tax	\$20,000	\$38,015	\$20,000	\$20,000
	\$20,000	\$38,015	\$20,000	\$20,000
40300-Business License	\$38,000	\$37,767	\$33,000	\$33,000
	\$38,000	\$37,767	\$33,000	\$33,000
40501-Motor Vehicle In-Leiu Tax	\$300,000	\$305,039	\$300,000	\$300,000
	\$300,000	\$305,039	\$300,000	\$300,000
40604-Admin Fees - GHC	\$14,000	\$14,000	\$14,000	\$14,000
	\$14,000	\$14,000	\$14,000	\$14,000
40605-Admin Fees - School	\$600	\$563	\$1,000	\$1,000
	\$600	\$563	\$1,000	\$1,000
40606-Admin - LAFCO	\$3,600	\$3,600	\$3,600	\$3,600
	\$3,600	\$3,600	\$3,600	\$3,600
40620-Admin - LLD	\$5,000	\$5,000	\$5,000	\$5,000
	\$5,000	\$5,000	\$5,000	\$5,000
40700-Interest Earned	\$10,000	\$10,327	\$10,000	\$10,000
	10,000	\$10,327	\$10,000	\$10,000
40704-Property Rental	\$34,927	\$34,926	\$24,900	\$24,900
Post Office	27427			
Grazing Lease	\$7,500	\$34,926	\$24,900	\$24,900
40714-Reimbursable	\$500	\$9,872	\$2,000	\$2,000
	\$500	\$9,872	\$2,000	\$2,000
40727-Legal Recovery - Starr	\$9,035	\$0	\$6,000	\$60,223
Per Loan Agreement	\$9,035	\$0	\$6,000	\$60,223
44032-American Rescue Plan	\$0	\$0	\$0	\$473,180
	\$0	\$0	\$0	\$473,180
49999-Transfers In	\$0	\$0	\$0	\$473,180
American Rescue Plan	\$0	\$0	\$0	\$473,180
Total Expenses	\$1,102,105	\$1,032,788	\$1,338,429	\$1,375,768
50000-Salaries	\$399,112	\$410,465	\$433,638	\$433,638
5 FTEs	\$399,112	\$410,465	\$433,638	\$433,638
50002-Overtime	\$2,500	\$1,028	\$0	\$1,000
Misc OT	\$2,500	\$1,028	\$0	\$1,000

Dept Requested - Dept 3000 Finance and Administration	010 General Fund	2020-21 Actuals	2021-22 Budget	2021-22 Est Actuals
50017-Leave Payout	\$10,000	\$26,396	\$15,336	\$60,000
Misc Payouts	\$10,000	\$26,396	\$15,336	\$60,000
50020-Medicare	\$5,787	\$6,725	\$6,579	\$6,579
	\$5,787	\$6,725	\$6,579	\$6,579
50021-FICA	\$24,745	\$27,861	\$28,134	\$28,134
	24,745	\$27,861	\$28,134	\$28,134
50022-State Unemployment Insurance	\$0	\$0	\$5,000	\$0
	0	\$0	\$5,000	\$0
50025-Health Insurance	\$66,440	\$65,541	\$62,837	\$62,837
	66,440	\$65,541	\$62,837	\$62,837
50026-Dental & Life Insurance	\$7,075	\$5,016	\$4,544	\$4,544
	7,075	\$5,016	\$4,544	\$4,544
50027-Vision Insurance	\$1,129	\$788	\$952	\$952
	1,129	\$788	\$952	\$952
50028-PERS	\$49,176	\$49,328	\$44,250	\$44,250
	49,176	\$49,328	\$44,250	\$44,250
50029-Long Term Disability	\$2,834	\$2,393	\$2,823	\$2,823
	2,834	\$2,393	\$2,823	\$2,823
50031-Retiree Benefit	\$0	\$0	\$7,762	\$7,762
		\$0	\$7,762	\$7,762
50034-Auto Allowance/Cell Phone	\$2,400	\$5,074	\$4,800	\$2,500
	2,400	\$5,074	\$4,800	\$2,500
50035-Benefit Admin Fees Retiree	\$0	\$3,809	\$4,000	\$4,000
		\$3,809	\$4,000	\$4,000
50037-Life Insurance	\$288	\$256	\$234	\$234
	288	\$256	\$234	\$234
50038-PERSUL	\$112,462	\$55,779	\$61,268	\$61,268
	112,462	\$55,779	\$61,268	\$61,268
50350-Workers' Compensation	\$23,947	\$18,241	\$27,226	\$27,226
	23,947	\$18,241	\$27,226	\$27,226
50051-Electricity	\$739	\$738	\$2,000	\$2,500
CPPA	739			
		\$738	\$2,000	\$2,500
50052-Propane	\$1	\$1	\$2,100	\$2,100
Campora	1	\$1	\$2,100	\$2,100
50053-Telephone	\$2,520	\$4,662	\$5,500	\$3,500
Cal.Net	2,520	\$4,662	\$5,500	\$3,500
50056-Computers/Software	\$6,940	\$1,953	\$2,000	\$2,000
Smartsheet	600	\$1,953	\$2,000	\$2,000
Microsoft 365 - Was already paying \$1,95	2,400			
Adobe	540			
Target Solutions - Moved from Fire	3400			
50059-Internet/Wireless Connection	\$4,500	\$0	\$1,500	\$1,500
Comcast - NEW	4,500	\$0	\$1,500	\$1,500
Note: Was paying \$1452 for City Hall Old Location				
50060-Copier	\$7,207	\$0	\$0	\$0
US Bank Lease	1168			
WF Lease	5,004			

Dept Requested - Dept 3000 Finance and Administration	010 General Fund	2020-21 Actuals	2021-22 Budget	2021-22 Est Actuals
Zoom Lease	1035			
50061-Computer Maint/Software Lease	\$43,974	\$0	\$17,800	\$17,800
Springbrook (Cloud)	34974			
Govinvest	9,000			
		\$0	\$17,800	\$17,800
50063-Equipment Maintenance & Repair	\$1,330	\$625	\$1,800	\$1,800
Cisco Annual Fire Sprinklers	80	\$625	\$1,800	\$1,800
Angels Sheet Metal Annual	450			
Misc Repairs (Door, leaks, etc.)	800			
50066-Equipment Lease	\$631	\$661	\$600	\$600
Pitney Bowes	631	\$661	\$600	\$600
50068-Building Maintenance	\$3,000	\$362	\$500	\$500
General Maintenance, plus door, leaks	3,000	\$362	\$500	\$500
50069-Grounds Maintenance	\$500	\$509	\$750	\$750
Misc	500	\$509	\$750	\$750
50074-Alarm	\$1,500	\$2,274	\$1,500	\$1,500
Signal Service	1,500	\$2,274	\$1,500	\$1,500
50077-Equipment	\$6,000	\$732	\$0	\$0
Computers, staff equipment	2,500	\$732	\$0	\$0
Phones	3,500			
50081-Outside Consultant	\$81,020	\$125,195	\$179,400	\$179,400
Dataprose - Print/mail	13,200	\$125,195	\$179,400	\$179,400
Citygate	45,000			
Website	8,500			
Springbrook Migration	14,320			
50085-IT Services	\$18,500	\$3,793	\$13,499	\$13,499
Computerfiremen	6000			
Additional IT Services	12,500	\$3,793	\$13,499	\$13,499
50086-Audit Services	\$31,500	\$0	\$29,600	\$29,600
Larry Bain	29,000	\$0	\$29,600	\$29,600
SCO - Road Report	2500			
50090-Codification	\$2,480	\$1,161	\$1,800	\$1,800
Annual Fee	480	\$1,161	\$1,800	\$1,800
Ordinance Updates	2000			
50106-Retirement Benefit Consultants	\$3,500	\$0	\$2,100	\$2,100
GASB 68 Report	1000	\$0	\$2,100	\$2,100
OPEB Report	2500			
50110-Revenue Consultant	\$2,500	\$2,250	\$6,200	\$6,200
MuniServices Sale Tax Audit	2,500	\$2,250	\$6,200	\$6,200
50111-Utilities	\$7,128	\$6,741	\$6,800	\$6,800
City of Angels Water/Sewer	7,128	\$6,741	\$6,800	\$6,800
50152-Office Supplies	\$5,000	\$4,939	\$4,250	\$4,250
Misc Office Supplies	5,000	\$4,939	\$4,250	\$4,250
50153-Materials and Supplies	\$800	\$777	\$750	\$750
Misc non-office supplies	800	\$777	\$750	\$750
50158-Facility/Janitorial Services	\$1,200	\$0	\$1,200	\$1,200
City Hall Cleaning	1,200	\$0	\$1,200	\$1,200

Dept Requested - Dept 3000 Finance and Administration	010 General Fund	2020-21 Actuals	2021-22 Budget	2021-22 Est Actuals
50173-Postage	\$3,500	\$0	\$4,200	\$4,200
Pitney Bowes Postage	3,500	\$0	\$4,200	\$4,200
50301-Dues & Subscriptions	\$2,790	\$966	\$1,550	\$1,550
Web Domain	400			
FPPC Dues	150			
Calaveras Enterprise	40			
GFOA x 2	650			
ICMA	1400			
PO Box 667	150	\$966	\$1,550	\$1,550
50302-Training & Travel	\$9,000	\$1,791	\$4,000	\$4,000
CalCities	2,500	\$1,791	\$4,000	\$4,000
Springbrook Conferences	2,500			
CSJVRMA	500			
Misc Travel	500			
Springbrook Training Staff	3000			
50311-Legal Notices	\$2,500	\$2,133	\$1,000	\$1,000
Ordinance Publishing	\$2,500	\$2,133	\$1,000	\$1,000
50313-Recruiting	\$500	\$320	\$500	\$500
Advertising and backgrounds	\$500	\$320	\$500	\$500
50315-Fees	\$7,950	\$45,668	\$27,100	\$27,100
PCI Non-Compliance	750			
Civic Pay - Online Trans Fee	\$7,200	\$45,668	\$27,100	\$27,100
50351-Liability Ins	\$272,500	\$152,570	\$255,937	\$255,937
CSJVRMA	265,000	\$152,570	\$255,937	\$255,937
Fraud Coverage	7,500			
50400-Miscellaneous	\$10,000	\$15,000	\$0	\$75
Misc Appraisal/Recordings	10,000	\$15,000	\$0	\$75
51001-Capital Outlay - Equipment	\$0	\$1,000	\$0	\$0
		\$1,000	\$0	\$0
51005-Computer/Software	\$35,000	\$0	\$53,110	\$53,110
Server/Network Project	35000	\$0	\$53,110	\$53,110
53009-Penalties on Late PERS Payment	\$0	\$0	\$0	\$400
		\$0	\$0	\$400
59990-Cost Allocation O&M	-\$175,000	-\$22,733	\$0	\$0
Water	-95000	-\$22,733	\$0	\$0
Sewer	-80000			
Other				
Totals	\$2,690,557	\$3,230,207	\$1,734,071	\$2,650,725

Community Support

Dept Requested - Dept 3002 Comm. Support	2022-23 Request 010 General Fund	2020-21 Actuals	2021-22 Budget	2021-22 Est Actuals
Total Revenues	\$25,000	\$0	\$0	\$0
40203-Transient Occupancy Tax	25,000	0	0	0
49999-Transfer In	-	0	0	0
Total Expenses	\$115,520	\$108,918	\$108,950	\$109,018
50081-Museum Support	\$50,000	\$50,000	\$50,000	\$50,000
	\$50,000	\$50,000	\$50,000	\$50,000
50201-Community Support	\$6,500	\$0	\$0	\$0
ACBA	\$6,500	\$0	\$0	\$0
50202-League of Cal. Cities	\$3,380	\$3,282	\$3,300	\$3,380
	\$3,380	\$3,282	\$3,300	\$3,380
50207-Central Sierra RC&D	\$640	\$636	\$650	\$638
	640	\$636	650	638
50220-DAC Support	55,000	55,000	55,000	55,000
	55,000	\$55,000	55000	55000
Total	-\$90,520	-\$108,918	-\$108,950	-\$109,018

Building and Planning

Dept Requested - Dept 4000 Building/Planning	010 General Fund	2020-21 Actuals	2021-22 Budget	2021-22 Est Actuals
Total Revenues	\$376,452	\$277,083	\$446,452	\$450,562
40301-Sign Permits	\$1,500	\$1,774	\$1,500	\$1,500
	\$1,500	\$1,774	\$1,500	\$1,500
40302-Home Occupancy Permit	\$1,500	\$2,166	\$1,500	\$1,500
	\$1,500	\$2,166	\$1,500	\$1,500
40303-Building Permits	\$90,000	\$111,969	\$90,000	\$90,000
	\$90,000	\$111,969	\$90,000	\$90,000
40304-Encroachments	\$3,500	\$4,089	\$3,500	\$4,200
	\$3,500	\$4,089	\$3,500	\$4,200
40307-SB 1186 Revenues	\$2,000	\$0	\$2,000	\$2,000
	\$2,000	\$0	\$2,000	\$2,000
40600-Planning Fees	\$50,000	\$56,820	\$50,000	\$50,000
	\$50,000	\$56,820	\$50,000	\$50,000
40601-Plan Check Fees	\$0	\$0	\$0	\$1,610
		\$0	\$0	\$1,610
40630-Long-Range Planning Fee	\$0	\$1,987	\$0	\$1,800
Long Range Planning Impact Fee		\$1,987	\$0	\$1,800
40700-Interest Earned	\$0	\$67	\$0	\$0
		\$67	\$0	\$0
40714-Reimbursable	\$0	\$10,000	\$0	\$0
		\$10,000	\$0	\$0
40802-LTF Funds from CCOG	\$0	\$41,454	\$0	\$0
		\$41,454	\$0	\$0
44000-Grant Income	\$227,952	\$46,757	\$297,952	\$297,952
SB2 Affordable Housing Grant (\$15,000			
LEAP Grant (Carry Over)	\$35,000			
Per Capita Grant (Carry Over)	\$177,952	\$46,757	\$297,952	\$297,952
49999-Fund Transfer - In	\$0	\$0	\$0	\$0
Total Expenses	\$655,691.47	\$237,517	\$509,124	\$539,126
50000-Salaries	\$50,940	\$44,761	\$61,838	\$61,838
1 FTE	\$50,940	\$44,761	\$61,838	\$61,838
50002-Overtime	\$1,500	\$1,210	\$0	\$500
Misc OT	\$1,500	\$1,210	\$0	\$500
50017-Leave Payout	\$0	\$0	\$0	\$4,464
	0	\$0	\$0	\$4,464
50020-Medicare	\$740	\$780	\$941	\$941
	\$740	\$780	\$941	\$941
50021-FICA	\$3,159	\$3,353	\$3,420	\$3,420
	\$3,159	\$3,353	\$3,420	\$3,420
50025-Health Insurance	\$15,147	\$8,636	\$13,268	\$13,268
	\$15,147	\$8,636	\$13,268	\$13,268
50026-Dental & Life Insurance	\$1,712	\$928	\$1,256	\$1,256

Dept Requested - Dept 4000 Building/Planning	010 General Fund	2020-21 Actuals	2021-22 Budget	2021-22 Est Actuals
	\$1,712	\$928	\$1,256	\$1,256
50027-Vision Insurance	\$226	\$9	\$225	\$225
	\$226	\$9	\$225	\$225
50028-PERS	\$7,142	\$7,684	\$8,151	\$8,151
	\$7,142	\$7,684	\$8,151	\$8,151
50029-Long Term Disability	\$434	\$267	\$424	\$424
	\$434	\$267	\$424	\$424
50031-Retiree Benefit	\$0	\$0	\$16,605	\$16,605
	0	\$0	\$16,605	\$16,605
50034-Auto Allowance/Cell Phone	\$480	\$173	\$0	\$60
	\$480	\$173	\$0	\$60
50037-Life Insurance	\$58	\$44	\$46	\$46
	\$58	\$44	\$46	\$46
50038-PERSUL	\$37,122	\$17,167	\$17,167	\$17,167
	\$37,122	\$17,167	\$17,167	\$17,167
50350-Workers' Compensation	\$3,882	\$1,800	\$2,583	\$2,583
	\$3,882	\$1,800	\$2,583	\$2,583
50042-Council/Commission Stipends	\$3,000	\$1,550	\$3,000	\$3,000
	\$3,000	\$1,550	\$3,000	\$3,000
50051-Electricity	\$360	\$1,341	\$1,500	\$1,500
CPPA	\$360	\$1,341	\$1,500	\$1,500
50053-Telephone	\$1,104	\$1,094	\$1,200	\$1,200
Cal.Net	\$1,104	\$1,094	\$1,200	\$1,200
50056-Computers/Software	\$2,839	\$350	\$500	\$500
Adobe	\$180			
Signal Service	\$234			
365	\$325	\$350	\$500	\$500
Smartsheet	\$300			
Parcelquest	\$1,800			
50060-Copier	\$720	\$4,915	\$0	\$500
Wells Fargo Lease	\$720	\$4,915	\$0	\$500
50061-Computer Maint/Software L	\$350	\$0	\$150	\$150
365	350	\$0	\$150	\$150
50063-Equipment Maintenance & I	\$0	\$0	\$1,000	\$1,000
	0	\$0	\$1,000	\$1,000
50081-Outside Consultant	\$260,000	\$82,756	\$87,000	\$87,000
City Planner Contract	\$90,000			
City Planner Task Orders (SB2,	\$50,000			
Code Enforcement	\$20,000			
Building Inspector	\$90,000	\$74,101	\$80,000	\$80,000
Roark Weber (City Projects and	\$10,000	\$8,655	\$7,000	\$7,000
50085-IT Services	\$500	\$375	\$2,000	\$2,000
	\$500	\$375	\$2,000	\$2,000
50087-Engineering Services	\$25,000	\$19,271	\$0	\$0
Dewberry - Planning & Building /	\$25,000	\$19,271	\$0	\$0
50111-Utilities	\$2,040	\$1,883	\$1,850	\$1,850
City of Angels	\$2,040	\$1,883	\$1,850	\$1,850
50152-Office Supplies	\$1,500	\$684	\$2,600	\$2,600

Dept Requested - Dept 4000 Building/Planning	010 General Fund	2020-21 Actuals	2021-22 Budget	2021-22 Est Actuals
	\$1,500	\$684	\$2,600	\$2,600
50301-Dues & Subscriptions	\$0	\$1,799	\$2,300	\$2,300
	0	\$1,799	\$2,300	\$2,300
50302-Training & Travel	\$2,500	\$0	\$500	\$500
Planning Commissioner Training	\$1,000			
Staff Training	\$1,500	\$0	\$500	\$500
50310-LAFCO Contribution	\$31,912	\$30,479	\$30,593	\$30,593
2022/2023 LAFCo Contribution	\$31,912	\$30,479	\$30,593	\$30,593
50311-Legal Notices	\$14,000	\$4,170	\$12,000	\$12,000
Legal noticing public hearings	\$7,000			
Ordinances Publishing	\$7,000	\$4,170	\$12,000	\$12,000
50313-Recruiting	\$0	\$0	\$0	\$250
	0	\$0	\$0	\$250
50366-Community Events/Meetings	\$500	\$0	\$50,000	\$50,000
Building/Planning Outreach	\$500	\$0	\$50,000	\$50,000
51005-Computer/Software	\$11,000	\$0	\$8,967	\$8,967
Add Special Events module to	\$2,000			
Add Code Enforcement Module	\$9,000	\$0	\$8,967	\$8,967
52096-Capital Project	\$177,952	\$0	\$177,952	\$177,952
Per Capita - Playground/Park	\$177,952	\$0	\$177,952	\$177,952
59990-Cost Allocation O&M	\$0	\$0	\$0	\$12,114
	0	\$0	\$0	\$12,114
59999-Transfer Out	\$0	\$0	\$0	\$12,114
Transfers to GF 010	0	\$0	\$0	\$12,114
Totals	-\$281,367	\$39,567	-\$62,672	-\$88,564

Fire Department

Dept Requested - Dept 6000 Fire Dept	010 General Fund	2020-21 Actua	2021-22 Budget	2021-22 Est Actuals
Total Revenues	\$184,500	\$118,590	\$342,022	\$300,520
40204-Transient Occupancy Tax	\$0	\$47,668	\$120,000	\$120,000
	\$0	\$47,668	\$120,000	\$120,000
40612-Fire Special Services	\$5,000	\$2,628	\$5,000	\$2,500
	\$5,000	\$2,628	\$5,000	\$2,500
40613-Fire Mitigation Fees	\$0	\$523	\$2,500	\$1,200
		\$523	\$2,500	\$1,200
40700-Interest Earned	\$0	\$0	\$100	\$100
		\$0	\$100	\$100
40704-Property Rental	\$0	\$10,920	\$19,000	\$10,920
	\$0	\$10,920	\$19,000	\$10,920
40706-Donation	\$0	\$0	\$0	\$0
		\$0	\$0	\$0
40714-Reimbursable	\$500	\$8,847	\$500	\$200
What are these for?	\$500	\$8,847	\$500	\$200
44000-Grant Income	\$0	\$336	\$59,322	\$30,000
		\$336	\$59,322	\$30,000
49999-Fund Transfer - In	\$179,000	\$47,668	\$135,600	\$135,600
TOT	\$120,000.00	\$47,668.00	\$120,000.00	120,000
257 Prop 172	\$33,000.00	\$0.00	\$13,000.00	13,000
290 Fire Impact Fee	\$26,000	\$0	\$2,600	\$2,600
40718-Misc Refund	\$0	\$0	\$0	\$0
Total Expenses	\$899,773	\$789,669	\$1,436,792	\$888,944
50000-Salaries	378,785	\$145,683	\$169,044	\$177,547
5 FTEs	329,645	\$145,683	\$169,044	\$177,547
1 Contracted FC	49,140			
50001-Salaries - Part Time	180,960	\$347,108	\$398,608	\$363,993
5 Extra Hires	180,960	\$347,108	\$398,608	\$363,993
50002-Overtime	18,407	\$13,127	\$0	\$21,953
Misc OT	10,000	\$13,127	\$0	\$21,953
Call Out	\$8,407.00			
50004-Fire Planned Overtime	0	\$760	\$4,727	\$4,495
		\$760	\$4,727	\$4,495
50015-Holiday Pay	12,502	\$5,689	\$5,600	\$5,915
	12,502	\$5,689	\$5,600	\$5,915
50017-Leave Payout	8,000	\$7,488	\$8,424	\$0
	8,000	\$7,488	\$8,424	\$0
50020-Medicare	5,493	\$6,508	\$7,230	\$7,894
	5,493	\$6,508	\$7,230	\$7,894
50021-FICA	23,485	\$27,942	\$30,947	\$33,755
	23,485	\$27,942	\$30,947	\$33,755
50025-Health Insurance	59,745	\$23,570	\$26,984	\$27,841
	59,745	\$23,570	\$26,984	\$27,841
50026-Dental & Life Insurance	5,676	\$2,835	\$2,998	\$3,159

Dept Requested - Dept 6000 Fire Dept	010 General Fund	2020-21 Actua	2021-22 Budget	2021-22 Est Actuals
	5,676	\$2,835	\$2,998	\$3,159
50027-Vision Insurance	937	\$458	\$505	\$451
	937	\$458	\$505	\$451
50028-PERS	49,980	\$52,889	\$60,796	\$49,685
	49,980	\$52,889	\$60,796	\$49,685
50029-Long Term Disability	2,690	\$523	\$1,016	\$1,050
	2,690	\$523	\$1,016	\$1,050
50031-Retiree Benefit	0	\$0	\$6,226	\$0
		\$0	\$6,226	\$0
50034-Auto Allowance/Cell Phone	2,400	\$404	\$248	\$430
	2,400	\$404	\$248	\$430
50037-Life Insurance	288	\$62	\$93	\$153
	288	\$62	\$93	\$153
50038-PERSUL	12,708	\$8,635	\$10,881	\$10,519
	12,708	\$8,635	\$10,881	\$10,519
50350-Workers' Compensation	28,637	\$53,870	\$38,038	\$40,885
	28,637	\$53,870	\$38,038	\$40,885
50051-Electricity	3,500	\$2,786	\$3,500	\$2,591
	3,500	\$2,786	\$3,500	\$2,591
50052-Propane	2,000	\$1,683	\$2,000	\$819
	2,000	\$1,683	\$2,000	\$819
50053-Telephone	4,200	\$3,597	\$3,500	\$4,115
	4,200	\$3,597	\$3,500	\$4,115
50054-Fuel	13,000	\$0	\$10,500	\$0
	13,000	\$0	\$10,500	\$0
50056-Computers/Software	6,850	\$1,522	\$1,600	\$1,466
Microsoft 365	1,950	\$1,522	\$1,600	\$1,466
Lexipol	\$4,900			
50060-Copier	1,600	\$1,522	\$1,600	\$1,466
	1,600	\$1,522	\$1,600	\$1,466
50062-RMS System	630	\$630	\$900	\$630
	630	\$630	\$900	\$630
50063-Equipment Maintenance & Rep	3,000	\$1,398	\$3,000	\$200
	3,000	\$1,398	\$3,000	\$200
50064-Vehicle Maintenance & Repai	20,000	\$14,964	\$20,580	\$29,247
	20,000	\$14,964	\$20,580	\$29,247
50065-Radio Maintenance	1,500	\$0	\$1,500	\$0
	1,500	\$0	\$1,500	\$0
50068-Building Maintenance	3,500	\$1,981	\$7,500	\$8,079
	3,500	\$1,981	\$7,500	\$8,079
50069-Grounds Maintenance	1,500	\$708	\$1,500	\$1,264
	1,500	\$708	\$1,500	\$1,264
50071-Equipment Rental	500	\$431	\$0	\$0
	500	\$431	\$0	\$0
50072-Safety Equipment	0	\$17,646	\$0	\$0
		\$17,646	\$0	\$0
50073-SCBA Maintenance	2,000	\$0	\$4,000	\$0

Dept Requested - Dept 6000 Fire Dept	010 General Fund	2020-21 Actua	2021-22 Budget	2021-22 Est Actuals
	2,000	\$0	\$4,000	\$0
50081-Outside Consultant	700	\$399	\$700	\$0
	700	\$399	\$700	\$0
50107-Solid Waste Fees	0	\$0	\$75	\$0
		\$0	\$75	\$0
50111-Utilities	2,300	\$2,037	\$2,200	\$2,196
	2,300	\$2,037	\$2,200	\$2,196
50152-Office Supplies	1,600	\$2,136	\$1,500	\$1,570
	1,600	\$2,136	\$1,500	\$1,570
50156-Code Books	1,000	\$0	\$2,000	\$0
	1,000	\$0	\$2,000	\$0
50157-Medical Supplies	21,500	\$943	\$1,500	\$480
	1,500	\$943	\$1,500	\$480
Prop 172 Addl Medical Supplies	20,000			
50158-Facility/Janitorial Services	2,600	\$2,279	\$2,000	\$3,851
	2,600	\$2,279	\$2,000	\$3,851
50301-Dues & Subscriptions	100	\$0	\$50	\$100
	100	\$0	\$50	\$100
50302-Training & Travel	5,000	\$3,440	\$9,500	\$8,433
	5,000	\$3,440	\$9,500	\$8,433
50305-Physicals	2,500	\$454	\$1,500	\$370
	2,500	\$454	\$1,500	\$370
50306-Fire Uniforms	4,500	\$631	\$3,500	\$1,838
	4,500	\$631	\$3,500	\$1,838
50325-Fire Prevention	2,500	\$0	\$500	\$0
Outreach materials	2,500	\$0	\$500	\$0
50326-Fire Meals	1,000	\$840	\$500	\$504
Fire Line Emergency Meals, Water	1,000	\$840	\$500	\$504
51001-Capital Outlay - Equipment	0	\$30,091	\$395,000	\$50,000
		\$30,091	\$395,000	\$50,000
59999-Fund Transfer - Out	0	\$0	\$181,922	\$0
Transfers to GF 010		\$0	\$181,922	\$0
Totals	-\$715,273	-\$671,079	-\$1,094,770	-\$588,424

Police

Dept Requested - Dept 6100 Police	010 General Fund	2020-21 Actuals	2021-22 Budget	2021-22 Est Actuals
Total Revenues	\$245,734	\$545,075	\$453,436	\$229,767
40401-Traffic/Parking	\$150	\$138	\$200	\$250
	\$150	\$138	\$200	\$250
	\$0			
40402-Criminal Fines	\$250	\$202	\$400	\$150
	\$250	\$202	\$400	\$150
40404-Parking Enforcement	\$10,000	\$10,285	\$20,000	\$7,000
		\$10,285	\$20,000	\$7,000
Reduced Parking Enforcemen	10,000			
40503-POST Training Reimburs	\$2,500	\$2,685	\$5,000	\$1,500
	\$2,500	\$2,685	\$5,000	\$1,500
40507-SLESF Grant	\$0	\$100,000	\$100,000	\$100,000
		\$100,000	\$100,000	\$100,000
40550-Asset Sales	\$0	\$0	\$0	\$2,688
		\$0	\$0	\$2,688
40602-Park Mitigation Fees	\$0	\$1,461	\$2,500	\$1,500
		\$1,461	\$2,500	\$1,500
40608-Police Special Services	\$3,000	\$4,087	\$3,000	\$3,000
Expected revenue no increas	\$3,000	\$4,087	\$3,000	\$3,000
407XX-CCW Fees	\$1,500	\$237	\$2,600	\$250
	\$1,500	\$237	\$2,600	\$250
40700-Interest Earned	\$0	\$237	\$2,600	\$250
		\$237	\$2,600	\$250
40704-Property Rental	\$0	\$18,720	\$18,500	\$18,720
	\$0	\$18,720	\$18,500	\$18,720
40707-PD Vest Reimbursement	\$1,600	\$834	\$0	\$0
Expecting the purchase and r	\$1,600	\$834	\$0	\$0
40714-Reimburseable	\$0	\$0	\$78,845	\$0
	\$0	\$0	\$78,845	\$0
44029-MOA PD Reimbursement	\$75,000	\$0	\$0	\$350
BH SRO	\$75,000	\$0	\$0	\$350
44000-Grant Income	\$0	\$135,672	\$36,735	\$94,109
No current grants in the pipeli	\$0	\$135,672	\$36,735	\$94,109
40718-Misc Refund	\$0	\$0	\$0	\$0
		\$0	\$0	\$0
49999-Fund Transfer - In	\$151,734	\$270,517	\$183,056	\$0
SLESF	\$100,000	\$270,517	\$183,056	\$0
Cannabis Tx Grant (253)	\$0	\$0	\$0	\$0
OTS	\$23,734	\$0	\$0	\$0
Prop 172	28,000	\$0	\$0	\$0
Total Expenses	\$2,009,787	\$1,592,769	\$2,126,562	\$1,905,105
50000-Salaries	\$761,234	\$556,049	\$692,557	\$715,000
8 FTEs	\$682,107	\$556,049	\$692,557	\$715,000
1 SRO	65206			
K9 Pay	9,423			

Dept Requested - Dept 6100 Police	010 General Fund	2020-21 Actuals	2021-22 Budget	2021-22 Est Actuals
Cell Phone	480			
Stipend	4018			
50001-Salaries - Part Time	\$38,000	\$10,959	\$15,292	\$11,961
PT Clerical	\$23,000	\$10,959	\$15,292	\$11,961
Reserve Hours	\$15,000			
50002-Overtime	\$40,000	\$29,770	\$44,020	\$34,751
Special Event O/T added Price	\$40,000	\$29,770	\$44,020	\$34,751
50010-Callout	\$0	\$0	\$0	\$0
		\$0	\$0	\$0
50011-On-Call Pay	\$18,322	\$12,078	\$10,046	\$15,000
Estimated but should be based on	\$18,322	\$12,078	\$10,046	\$15,000
50015-Holiday Pay	\$20,000	\$18,165	\$34,875	\$21,594
	\$20,000	\$18,165	\$34,875	\$21,594
50017-Leave Payout	\$10,000	\$490	\$12,974	\$5,000
	\$10,000	\$490	\$12,974	\$5,000
50020-Medicare	\$10,837	\$9,716	\$11,910	\$11,627
	\$10,837	\$9,716	\$11,910	\$11,627
50021-FICA	\$46,334	\$41,714	\$50,928	\$49,718
	46,334	\$41,714	\$50,928	\$49,718
50025-Health Insurance	\$104,563	\$65,209	\$81,600	\$77,121
	104,563	\$65,209	\$81,600	\$77,121
50026-Dental & Life Insurance	\$9,951	\$7,774	\$11,662	\$8,468
	9,951	\$7,774	\$11,662	\$8,468
50027-Vision Insurance	\$1,388	\$1,217	\$1,639	\$1,162
	1,388	\$1,217	\$1,639	\$1,162
50028-PERS	\$124,808	\$100,086	\$137,679	\$110,576
	124,808	\$100,086	\$137,679	\$110,576
50029-Long Term Disability	\$5,306	\$2,814	\$3,896	\$4,187
	5,306	\$2,814	\$3,896	\$4,187
50031-Retiree Benefit	\$0	\$0	\$10,378	\$0
		\$0	\$10,378	\$0
50032-Uniform Allowance	\$8,750	\$6,855	\$8,750	\$7,750
	8,750	\$6,855	\$8,750	\$7,750
50037-Life Insurance	\$519	\$403	\$421	\$460
	519	\$403	\$421	\$460
50038-PERSUL	\$248,544	\$197,523	\$231,163	\$223,474
	248,544	\$197,523	\$231,163	\$223,474
50350-Workers' Compensation	\$55,330	\$26,563	\$62,099	\$61,184
	55,330	\$26,563	\$62,099	\$61,184
50051-Electricity	\$5,800	\$5,117	\$5,100	\$5,445
Estimated Cost	5,800	\$5,117	\$5,100	\$5,445
50052-Propane	\$1,500	\$967	\$1,300	\$389
Anticipated Cost	1,500	\$967	\$1,300	\$389
50053-Telephone	\$16,363	\$12,588	\$14,000	\$12,772
MCI	552			
Cal.Net	5800			
AT&T	2415			

Dept Requested - Dept 6100 Police	010 General Fund	2020-21 Actuals	2021-22 Budget	2021-22 Est Actuals
Verizon	4596			
CPPA	3,000	\$12,588	\$14,000	\$12,772
50054-Fuel	\$30,000	\$0	\$25,000	\$0
Fuel Trend plus 10%	30,000		\$25,000	
50058-Auto Lease	\$7,260	\$7,256	\$7,256	\$7,256
Dodge Charger	7,260	\$7,256	\$7,256	\$7,256
50059-Internet/Wireless Connec	\$4,500	\$4,876	\$4,500	\$6,603
Comcast	4,500	\$4,876	\$4,500	\$6,603
50060-Copier	\$7,000	\$4,876	\$4,500	\$6,603
Anticipated Cost Increase	7,000	\$4,876	\$4,500	\$6,603
50062-RMS System	\$1,400	\$1,200	\$1,200	\$0
\$50 per license increase. Fro	1,400	\$1,200	\$1,200	\$0
50063-Equipment Maintenance	\$2,000	\$964	\$2,000	\$0
	2,000	\$964	\$2,000	\$0
50064-Vehicle Maintenance & R	\$17,000	\$9,172	\$15,000	\$10,322
Vehicles Aging	17,000	\$9,172	\$15,000	\$10,322
50068-Building Maintenance	\$4,500	\$1,911	\$3,000	\$800
	4,500	\$1,911	\$3,000	\$800
50069-Grounds Maintenance	\$0	\$1,353	\$1,000	\$0
50068 and 50069 Combined to	0	\$1,353	\$1,000	\$0
Maybe consolidate to Building and Grounds Maint.				
50072-Safety Equipment	\$8,500	\$6,759	\$20,130	\$22,633
Taser Contract and Other Equi	8,500	\$6,759	\$20,130	\$22,633
50078- Computer Software	\$4,045	\$0	\$1,500	\$0
Unexpected Software Needs	1,000		\$1,500	
Social Media Software	120			
365	2925			
50084-Administrative Fees	\$600	\$0	\$1,000	\$0
	600	\$0	\$1,000	\$0
50085-IT Services	\$12,000	\$7,600	\$5,000	\$3,600
Increased IT Service Needs ar	12,000	\$7,600	\$5,000	\$3,600
500XX-DOJ Fees (CCW)	\$1,500	\$0	\$0	\$0
	1,500	\$0	\$0	\$0
50099-Dispatch Contract	\$188,514	\$172,964	\$172,964	\$172,964
SO Contract with 5% CPI	188,514	\$172,964	\$172,964	\$172,964
50107-Solid Waste Fees	\$150	\$150	\$90	\$150
058-014-012	75	\$150	\$90	\$150
062-009-039	75			
50111-Utilities	\$6,700	\$6,209	\$5,900	\$6,660
W/WW	6,700	\$6,209	\$5,900	\$6,660
50133-Rims License	\$3,187	\$2,747	\$2,600	\$2,802
Increase of \$400 due to Mobile	3,187	\$2,747	\$2,600	\$2,802
50135-Digital Evidence Mainten	\$2,566	\$4,774	\$2,500	\$4,000
Change to"AXON BWC/Photo	2,566	\$4,774	\$2,500	\$4,000
50151-Range Supplies	\$6,000	\$2,176	\$6,000	\$4,118
Range Supplied and Buildout	6,000	\$2,176	\$6,000	\$4,118
50152-Office Supplies	\$3,500	\$3,318	\$3,500	\$1,925

Dept Requested - Dept 6100 Police	010 General Fund	2020-21 Actuals	2021-22 Budget	2021-22 Est Actuals
Expected expenses no increa:	3,500	\$3,318	\$3,500	\$1,925
50153-Materials and Supplies	\$2,000	\$1,950	\$1,500	\$1,002
Misc. Needs	2,000	\$1,950	\$1,500	\$1,002
50158-Facility/Janitorial Service	\$1,440	\$1,380	\$1,440	\$1,080
Expected expenses no increa:	1,440	\$1,380	\$1,440	\$1,080
50301-Dues & Subscriptions	\$1,000	\$1,198	\$1,000	\$170
CLETS Group, Cal Chiefs, IACI	1,000	\$1,198	\$1,000	\$170
50302-Training & Travel	\$10,000	\$3,004	\$12,000	\$5,052
Reduced. Have not expended	10,000	\$3,004	\$12,000	\$5,052
50311-Legal Notices	\$0	\$85	\$100	\$0
	\$0	\$85	\$100	\$0
50313-Recruiting	\$7,500	\$7,520	\$7,500	\$4,150
Expecting Officer hiring x2	\$7,500	\$7,520	\$7,500	\$4,150
50318-Investigations	\$3,000	\$1,939	\$2,000	\$557
Increase due to need for possi	\$3,000	\$1,939	\$2,000	\$557
50320-POST Training	\$5,000	\$3,229	\$5,000	\$1,550
Expected expenses no increa:	\$5,000	\$3,229	\$5,000	\$1,550
50323-PD Vests	\$3,000	\$0	\$3,000	\$0
Expected expenses no increa:	\$3,000	\$0	\$3,000	\$0
50324-K-9 Program	\$7,500	\$7,300	\$8,500	\$5,817
Reduced due to less K9 trainin	\$7,500	\$7,300	\$8,500	\$5,817
51001-Capital Outlay - Equipme	\$15,000	\$23,919	\$0	\$42,344
Range Project	15000	\$23,919	\$0	\$42,344
51002-Capital Outlay - Vehicle	\$115,876	\$23,919	\$37,500	\$42,344
Replacement vehicle needed	\$70,000	\$23,919	\$37,500	\$42,344
Vehicle Approved 2021-22	\$45,876			
52112- Homeless/Mentally Ill Ou	\$0	\$0	\$10,394	\$0
To General Fund		\$0	\$10,394	\$0
59999- Transfer Out	\$0	\$0	\$136,735	\$0
To General Fund		\$0	\$136,735	\$0
Totals	-\$1,764,053	-\$1,047,694	-\$1,673,126	-\$1,675,338

Public Works

Dept Requested - Dept 7010 Public Works Operations	010 General Fund	2020-21 Actuals	2021-22 Budget	2021-22 Est Actuals
Total Revenues	\$408,996	\$437,420	\$723,659	\$711,297
40504-Highway 49 Street Cleaning	\$4,600	\$0	\$4,600	\$4,622
	\$4,600	\$0	\$4,600	\$4,622
	\$0			
40602-Park Mitigation Fees	\$0	\$5,633	\$9,000	\$14,500
Misc Improvement and In Lieu		\$5,633	\$9,000	\$14,500
40614-Banner/Event Fees	\$500	\$482	\$500	\$485
Misc Banner Placement	\$500	\$482	\$500	\$485
40700-Interest Earned	\$0	\$595	\$100	\$600
Interest Less Bank Charges		\$595	\$100	\$600
40704-Property Rental	\$9,390	\$6,754	\$18,890	\$9,890
Pickled porch	\$9,390	\$6,754	\$18,890	\$9,890
40714-Reimbursable	\$0	\$52	\$0	\$0
	\$0	\$52	\$0	\$0
40717-Park Shelter Rental	\$1,000	\$902	\$1,000	\$750
Misc Park Cover Rental	\$1,000	\$902	\$1,000	\$750
40802-LTF Funds from CCOG	\$0	\$0	\$40,000	\$40,000
Annual CCOG Reimbursement		\$0	\$40,000	\$40,000
40900-Gas Tax 2103	\$0	\$27,507	\$33,922	\$29,500
Based on per capita		\$27,507	\$33,922	\$29,500
40901-Gas Tax 2105	\$0	\$21,005	\$22,104	\$21,250
11.5% of tax revenues in excess of 9 cts/gal		\$21,005	\$22,104	\$21,250
40902-Gas Tax 2106	\$0	\$25,067	\$27,414	\$26,000
Allocation based on population		\$25,067	\$27,414	\$26,000
40903-Gas Tax 2107	\$0	\$28,423	\$28,129	\$25,700
Allocation based on population		\$28,423	\$28,129	\$25,700
40904-Gas Tax 2107.5	\$0	\$1,000	\$1,000	\$1,000
\$1000 per year (based on population)		\$1,000	\$1,000	\$1,000
44000-Grant Income	\$100,000	\$300,000	\$400,000	\$400,000
CRSSA	100,000	\$300,000	\$400,000	\$400,000
49999-Fund Transfer - In	\$293,506	\$20,000	\$137,000	\$137,000
TOT - Tourism - Museum Bathrooms	\$7,000	\$0	\$137,000	\$137,000
TOT - Roads	\$120,000	\$20,000		
LTF	\$40,000	\$0		
Street Gas Tax (205)	\$126,506			
Total Expenses	\$457,885.56	\$208,783	\$1,083,407	\$373,480
50000-Salaries	\$59,190	\$59,913	\$83,030	\$83,000
6 FTE	\$58,890	\$59,913	\$83,030	\$83,000
Uniforms	300			
50002-Overtime	\$2,000	\$3,980	\$8,842	\$8,400
	\$2,000	\$3,980	\$8,842	\$8,400
50010-Callout	\$1,630	\$760	\$741	\$1,200
	\$1,630	\$760	\$741	\$1,200
50011-On-Call Pay	\$2,071	\$6,008	\$3,464	\$15,250
	\$2,071	\$6,008	\$3,464	\$15,250
50017-Leave Payout	\$1,000	\$739	\$0	\$0

Dept Requested - Dept 7010 Public Works Operations	010 General Fund	2020-21 Actuals	2021-22 Budget	2021-22 Est Actuals
	\$1,000	\$739	\$0	\$0
50020-Medicare	\$850	\$1,221	\$1,399	\$1,513
	\$850	\$1,221	\$1,399	\$1,513
50021-FICA	\$3,632	\$5,277	\$5,983	\$6,469
	3,632	\$5,277	\$5,983	\$6,469
50025-Health Insurance	\$9,856	\$10,879	\$31,437	\$13,480
	9,856	\$10,879	\$31,437	\$13,480
50026-Dental & Life Insurance	\$953	\$1,209	\$3,127	\$1,332
	953	\$1,209	\$3,127	\$1,332
50027-Vision Insurance	\$175	\$238	\$486	\$237
	175	\$238	\$486	\$237
50028-PERS	\$6,775	\$9,080	\$16,532	\$9,000
	6,775	\$9,080	\$16,532	\$9,000
50029-Long Term Disability	\$416	\$320	\$927	\$600
	416	\$320	\$927	\$600
50034-Auto Allowance/Cell Phone	\$576	\$319	\$396	\$450
	576	\$319	\$396	\$450
50037-Life Insurance	\$69	\$75	\$130	\$100
	69	\$75	\$130	\$100
50038-PERSUL	\$22,602	\$0	\$2,082	\$8,282
	22,602	\$0	\$2,082	\$8,282
50350-Workers' Compensation	\$4,429	\$8,000	\$11,330	\$8,191
	4,429	\$8,000	\$11,330	\$8,191
50051-Electricity	\$3,348	\$553	\$3,100	\$584
	3,348	\$553	\$3,100	\$584
50052-Propane	\$1,000	\$0	\$800	\$0
	1,000	\$0	\$800	\$0
50053-Telephone	\$3,000	\$2,634	\$2,650	\$2,834
	3,000	\$2,634	\$2,650	\$2,834
50055-Street Lights	\$34,946	\$35,007	\$40,000	\$32,357
	34,946	\$35,007	\$40,000	\$32,357
50056-Computers/Software	\$1,955	\$0	\$500	\$0
Microsoft 365	455	\$0	\$500	\$0
Computers for staff (GF, W, WW)	1,500			
50063-Equipment Maintenance & Rep	\$5,500	\$1,337	\$2,600	\$800
Park Repairs	2,000	\$1,337	\$2,600	\$800
Misc Repairs	2,000			
Tractor Repair	1500			
50064-Vehicle Maintenance & Repair	\$1,000	\$210	\$0	\$340
	1,000	\$210	\$0	\$340
50068-Building Maintenance	\$4,700	\$5,828	\$4,700	\$2,500
	4,700	\$5,828	\$4,700	\$2,500
50069-Grounds Maintenance	\$2,000	\$1,207	\$1,850	\$550
	2,000	\$1,207	\$1,850	\$550
50070-Tools	\$2,000	\$104	\$2,000	\$150
	2,000	\$104	\$2,000	\$150
50071-Equipment Rental	\$1,600	\$2,423	\$1,600	\$1,300
	1,600	\$2,423	\$1,600	\$1,300

Dept Requested - Dept 7010 Public Works Operations	010 General Fund	2020-21 Actuals	2021-22 Budget	2021-22 Est Actuals
50072-Safety Equipment	\$1,500	\$1,460	\$1,500	\$1,275
	1,500	\$1,460	\$1,500	\$1,275
50074-Alarm	\$2,000	\$1,345	\$2,000	\$1,730
	2,000	\$1,345	\$2,000	\$1,730
50075-Street Signs	\$15,000	\$511	\$40,000	\$200
Road Closure Signs	15,000	\$511	\$40,000	\$200
50077-Equipment	\$26,100	\$4,048	\$1,100	\$715
	1,100	\$4,048	\$1,100	\$715
Misc PW Equipment	25,000			
50081-Outside Consultant	\$172,200	\$16,170	\$11,200	\$14,750
Hazard Trees	12,200	\$16,170	\$11,200	\$14,750
LTF Road Work	40,000			
Road Maintenance	100,000			
Sidewalk Repairs	20,000			
50107-Solid Waste Fees	\$113	\$332	\$113	\$332
	113	\$332	\$113	\$332
50111-Utilities	\$27,000	\$34,112	\$25,000	\$42,986
	27,000	\$34,112	\$25,000	\$42,986
50152-Office Supplies	\$500	\$890	\$500	\$675
	500	\$890	\$500	\$675
50153-Materials and Supplies	\$15,000	\$2,065	\$5,600	\$2,880
Road Base	15,000	\$2,065	\$5,600	\$2,880
50301-Dues & Subscriptions	\$500	\$548	\$500	\$130
	500	\$548	\$500	\$130
50302-Training & Travel	\$4,000	\$268	\$4,000	\$580
	4,000	\$268	\$4,000	\$580
50307-Uniform Service	\$6,700	\$3,241	\$2,700	\$2,000
40/40/20 W/WW/GF	\$6,700	\$3,241	\$2,700	\$2,000
50313-Recruiting	\$0	\$0	\$0	\$0
	\$0			
51001-Capital Outlay - Equipment	\$10,000	\$0	\$395,000	\$68,205
Boom Mower	\$10,000		\$395,000	\$68,205
51042-Park Acquisition	\$0	\$4,550	\$0	\$410
		\$4,550	\$0	\$410
52096-Capital Project	\$0	\$0	\$395,000	\$68,205
		\$0	\$395,000	\$68,205
59990-Cost Allocation O&M	\$0	-\$18,078	-\$30,512	-\$30,512
		-\$18,078	-\$30,512	-\$30,512
59999-Transfers Out	\$0	\$0	\$0	\$0
Gas Tax 205				
LTF				
Totals	-\$48,890	\$228,637	-\$359,748	\$337,817

Enterprise Budgets

Sewer O&M 2022-23 Budget

Dept Requested - Dept 8000 Sewer O&M	300 Sewer O&M	2020-21 Actuals	2021-22 Budg	2021-22 Est Actuals
Total Revenues	\$3,240,697	\$2,817,617	\$2,356,600	\$3,008,123
40700-Interest Earned	\$10,000	\$13,520	\$10,000	\$0
	\$10,000	\$13,520	\$10,000	
40714-Reimbursable	\$0	\$90	\$0	\$0
		\$90		
43000-Sewer Service Fee - O&M	\$3,218,697	\$2,759,514	\$2,330,600	\$2,982,326
	\$3,218,697	\$2,759,514	\$2,330,600	\$2,982,326
43002-Utility Late Fees	\$8,000	\$0	\$8,000	\$0
	\$8,000	\$0	\$8,000	
43008-Title 22 - Greenhorn Creek	\$0	\$44,493	\$0	\$17,797
		\$44,493		\$17,797
40550-Asset Sales	\$4,000	\$0	\$4,000	\$4,000
	\$4,000		\$4,000	\$4,000
49999 - Transfer In	\$0	\$0	\$4,000	\$4,000
From Sewer O&M Fund 300	\$0		\$4,000	\$4,000
Total Expenses	\$2,642,518.44	\$754,501	\$1,335,150	\$938,072
50000-Salaries	\$287,951	\$175,151	\$246,967	\$181,891
6 FTE Dept 7010	67,737	175,151	246,967	181,891
2 FTE Dept 8000	57,106			
4 FTE Dept 8001	163,109			
50001-Salaries - Part Time	\$0	\$0	\$0	\$3,329
		\$0	\$0	\$3,329
50002-Overtime	\$12,450	\$604	\$4,575	\$6,647
6 FTE Dept 7010	2300			
2 FTE Dept 8000	4450			
3 FTE Dept 8001	\$5,700	\$604	\$4,575	\$6,647
50010-Callout	\$5,543	\$956	\$4,385	\$2,166
2 FTE Dept 8000	1608.675			
6 FTE Dept 7010	1874.04			
3 FTE Dept 8001	\$2,061	\$956	\$4,385	\$2,166
50011-On-Call Pay	\$5,162	\$3,835	\$6,250	\$3,318
2 FTE Dept 8000	812.57			
6 FTE Dept 7010	2381.42			
3 FTE Dept 8001	\$1,968	\$3,835	\$6,250	\$3,318
50017-Leave Payout	\$18,000	\$18,414	\$10,000	\$20,751
	\$18,000	\$18,414	\$10,000	\$20,751
50020-Medicare	\$4,168	\$2,659	\$3,814	\$2,310
6 FTE Dept 7010	977			
2 FTE Dept 8000	825	2,659	3,814	2,310
4 FTE Dept 8001	2,366			
50021-FICA	\$17,817	\$11,441	\$16,311	\$10,185
6 FTE Dept 7010	4,177			
2 FTE Dept 8000	3,527	11,441	16,311	10,185
4 FTE Dept 8001	10,112			
50025-Health Insurance	\$48,082	\$29,323	\$40,650	\$31,846
6 FTE Dept 7010	11,335	29,323	40,650	31,846
2 FTE Dept 8000	7,489			

Dept Requested - Dept 8000 Sewer O&M	300 Sewer O&M	2020-21 Actuals	2021-22 Budg	2021-22 Est Actuals
4 FTE Dept 8001	29,258			
50026-Dental & Life Insurance	\$5,133	\$4,040	\$4,100	\$3,835
6 FTE Dept 7010	1,096	4,040	4,100	3,835
2 FTE Dept 8000	619			
4 FTE Dept 8001	3,418			
50027-Vision Insurance	\$776	\$613	\$867	\$532
6 FTE Dept 7010	201	\$613	\$867	\$532
2 FTE Dept 8000	116			
4 FTE Dept 8001	459			
50028-PERS	\$28,400	\$20,129	\$28,438	\$17,948
6 FTE Dept 7010	7,791	20,129	28,438	17,948
2 FTE Dept 8000	4,318			
4 FTE Dept 8001	16,291			
50029-Long Term Disability	\$2,040	\$998	\$1,473	\$1,203
6 FTE Dept 7010	478	998	1,473	1,203
2 FTE Dept 8000	404			
4 FTE Dept 8001	1,158			
50031-Retiree Benefit	\$0	\$0	\$2,274	\$2,274
		\$0	\$2,274	\$2,274
50034-Auto Allowance/Cell Phone	\$2,184	\$643	\$908	\$657
6 FTE Dept 7010	662	643	908	657
2 FTE Dept 8000	427			
4 FTE Dept 8001	1,094			
50037-Life Insurance	\$332	\$149	\$183	\$164
6 FTE Dept 7010	148	\$149	\$183	\$164
2 FTE Dept 8000	52			
4 FTE Dept 8001	132			
50038-PERSUL	\$48,574	\$53,406	\$44,483	\$44,483
6 FTE Dept 7010	25,992	53,406	44,483	44,483
2 FTE Dept 8000	487			
4 FTE Dept 8001	22,095			
50350-Workers' Compensation	\$21,725	\$0	\$19,922	\$16,841
6 FTE Dept 7010	5,094	0	19,922	16,841
2 FTE Dept 8000	4,300			
4 FTE Dept 8001	12,331			
50051-Electricity	\$105,938	\$117,464	\$118,000	\$98,091
	105,938	\$117,464	\$118,000	\$98,091
50053-Telephone	\$5,500	\$4,426	\$5,000	\$5,325
	5,500	\$4,426	\$5,000	\$5,325
50054-Fuel	\$5,500	\$0	\$5,500	\$0
	5,500	\$0	\$5,500	\$0
50063-Equipment Maintenance & R	\$45,000	\$33,699	\$61,000	\$16,115
	45,000	\$33,699	\$61,000	\$16,115
50064-Vehicle Maintenance & Repa	\$10,000	\$3,278	\$5,500	\$1,099
	10,000	\$3,278	\$5,500	\$1,099
50068-Building Maintenance	\$10,000	\$3,631	\$14,000	\$1,016
	10,000	\$3,631	\$14,000	\$1,016
50070-Tools	\$1,650	\$1,134	\$1,650	\$655
	1,650	\$1,134	\$1,650	\$655
50071-Equipment Rental	\$1,000	\$389	\$1,000	\$70
	1,000	\$389	\$1,000	\$70

Dept Requested - Dept 8000	300 Sewer O&M	2020-21 Actuals	2021-22 Budg	2021-22 Est Actuals
50072-Safety Equipment	\$3,000	\$1,399	\$2,600	\$3,095
	3,000	\$1,399	\$2,600	\$3,095
50074-Alarm	\$6,200	\$4,484	\$6,200	\$5,956
	6,200	\$4,484	\$6,200	\$5,956
50076-Fire Break	\$3,500	\$0	\$3,000	\$0
	3,500	\$0	\$3,000	\$0
50078-Computer/Software	\$1,622	\$0	\$1,500	\$0
365 7010	523.25			
365 8000	357.5			
365 8001	741	\$0	\$1,500	\$0
50085-IT Services	\$500	\$0	\$500	\$300
	500	\$0	\$500	\$300
50087-Engineering Services	\$81,200	\$0	\$800	\$0
	81,200	\$0	\$800	\$0
50093-Stream Gauge	\$4,800	\$4,800	\$4,800	\$2,400
	4,800	\$4,800	\$4,800	\$2,400
50095-Load Test Generator	\$3,500	\$0	\$3,000	\$0
	3,500		\$3,000	\$0
50120-Equipment R&M - Instrument	\$3,000	\$0	\$3,000	\$0
	3,000		\$3,000	\$0
50152-Office Supplies	\$1,500	\$1,245	\$1,000	\$1,281
	1,500	\$1,245	\$1,000	\$1,281
50153-Materials and Supplies	\$6,500	\$940	\$6,500	\$1,095
	6,500	\$940	\$6,500	\$1,095
50160-Laboratory Supplies	\$5,000	\$4,712	\$5,000	\$4,243
	5,000	\$4,712	\$5,000	\$4,243
50161-Chemicals	\$120,000	\$127,716	\$120,000	\$120,000
	120,000	\$127,716	\$120,000	\$120,000
50163-Wastewater Testing	\$30,000	\$26,347	\$57,000	\$21,008
	30,000	\$26,347	\$57,000	\$21,008
50301-Dues & Subscriptions	\$1,200	\$891	\$1,200	\$204
	1,200	\$891	\$1,200	\$204
50302-Training & Travel	\$3,000	\$472	\$3,000	\$253
	3,000	\$472	\$3,000	\$253
50307-Uniform Service	\$2,000	\$1,831	\$2,000	\$1,108
Look at	\$2,000	\$1,831	\$2,000	\$1,108
50313-Recruiting	\$1,000	\$982	\$300	\$665
	\$1,000	\$982	\$300	\$665
50315-Fees	\$54,500	\$32,505	\$54,500	\$54,938
Spray Field	23500			
Other	\$31,000	\$32,505	\$54,500	\$54,938
50328-Sludge Handling	\$25,000	\$7,553	\$25,000	\$13,020
	\$25,000	\$7,553	\$25,000	\$13,020
51018-UV System Maintenance	\$50,000	\$42,420	\$50,000	\$36,721
	\$50,000	\$42,420	\$50,000	\$36,721
52009-Monitoring Well	\$10,000	\$9,822	\$18,000	\$5,034
	\$10,000	\$9,822	\$18,000	\$5,034
50358-Bad Debt Expense	\$12,000	\$0	\$12,000	\$12,000
	\$12,000	\$0	\$12,000	\$12,000
50362-Stream Testing	\$12,000	\$0	\$12,000	\$12,000
	12,000	\$0	\$12,000	\$12,000

Dept Requested - Dept 8000 Sewer O&M	300 Sewer O&M	2020-21 Actuals	2021-22 Budg	2021-22 Est Actuals
52121-EQ Basin Level Sensor	\$0	\$0	\$20,000	\$20,000
TBD - CIP	0	\$0	\$20,000	\$20,000
52139-Sludge Handling & Storage	\$0	\$0	\$160,000	\$35,000
Completed	0	\$0	\$160,000	\$35,000
51001-Capital Outlay - Equipment	84,000			
1/2 ton Truck 50/50 w/ww	32,500			
1/2 ton diesel for hydro pull	51,500			
52156-Programmable Logic Contro	\$75,000	\$0	\$75,000	\$75,000
2022 Project	75,000	\$0	\$75,000	\$75,000
52155- Grit Removal	\$0	\$0	\$20,000	\$20,000
TBD - CIP		\$0	\$20,000	\$20,000
59990-Cost Allocation O&M	125,000			
To General Fund	125000			
59999 - Transfer Out	\$1,224,573	\$0	\$20,000	\$20,000
Transfer to CIP	1,000,000	\$0	\$20,000	\$20,000
Pay Off Water Loans	-			
Debt Service Transfer	224573			
Total	\$598,179	\$2,063,116	\$1,021,450	\$2,070,051

Water O&M 2022-23 Budget

Dept Requested - Dept 8001 Water O&M	2022-23 Request 350 Water O&M	2020-21 Actuals	2021-22 Budget	2021-22 Est Actuals
Total Revenues	\$1,895,850	\$1,664,533	\$1,560,600	\$1,860,434
40700-Interest Earned	\$15,000	\$23,352	\$15,000	\$15,000
	\$15,000	\$23,352	\$15,000	\$15,000
40704-Property Rental	\$1,000	\$1,000	\$0	\$0
	\$1,000	\$1,000		\$0
42000-Water Service Fee - O&M	\$1,867,850	\$1,601,381	\$1,533,600	\$1,845,434
	\$1,867,850	\$1,601,381	\$1,533,600	\$1,845,434
42003-Utility Late Fees	\$12,000	\$0	\$12,000	\$0
	\$12,000	\$0	\$12,000	\$0
44000-Grant Income	\$0	\$38,800	\$0	\$0
		\$38,800	\$0	\$0
Total Expenses	\$1,548,049	\$390,981	\$471,431	\$393,042
50000-Salaries	\$308,458	\$118,296	\$157,896	\$142,547
6 FTEs for Dept 7010	\$94,242	\$118,296	\$157,896	\$142,547
2 FTES Dept 8000	71,138			
4 FTES Dept 8001	143,078			
50001-Salaries - Part Time	\$5,000	\$0	\$0	\$3,329
	\$5,000	\$0	\$0	\$3,329
50002-Overtime	\$6,500	\$525	\$2,925	\$4,945
	\$6,500	\$525	\$2,925	\$4,945
50010-Callout	\$6,098	\$510	\$1,258	\$1,486
6 FTEs for Dept 7010	2,607			
2 FTES Dept 8000	2,006			
4 FTES Dept 8001	1,485	\$510	\$1,258	\$1,486
50011-On-Call Pay	\$6,954	\$3,836	\$6,250	\$3,318
6 FTEs for Dept 7010	3,313			
2 FTES Dept 8000	1,915			
4 FTES Dept 8001	\$1,726	\$3,836	\$6,250	\$3,318
50017-Leave Payout	\$14,000	\$11,773	\$0	\$13,267
	\$14,000	\$11,773	\$0	\$13,267
50020-Medicare	\$4,464	\$1,910	\$2,449	\$1,885
6 FTEs for Dept 7010	\$1,359	\$1,910	\$2,449	\$1,885
2 FTES Dept 8000	1,030			
4 FTES Dept 8001	2,075			
50021-FICA	\$19,082	\$8,214	\$10,472	\$8,512
6 FTEs for Dept 7010	5,812	\$8,214	\$10,472	\$8,512
2 FTES Dept 8000	4,399			
4 FTES Dept 8001	8,871			
50025-Health Insurance	\$50,775	\$14,932	\$25,989	\$21,750
6 FTEs for Dept 7010	15,770	\$14,932	\$25,989	\$21,750
2 FTES Dept 8000	9,340			
4 FTES Dept 8001	25,665			
50026-Dental & Life Insurance	\$5,296	\$2,094	\$2,621	\$2,503
6 FTEs for Dept 7010	1,525	\$2,094	\$2,621	\$2,503
2 FTES Dept 8000	773			
4 FTES Dept 8001	2,998			
50027-Vision Insurance	\$828	\$341	\$554	\$361
6 FTEs for Dept 7010	280	\$341	\$554	\$361
2 FTES Dept 8000	144			
4 FTES Dept 8001	404			

Dept Requested - Dept 8001 Water O&M	2022-23 Request 350 Water O&M	2020-21 Actuals	2021-22 Budget	2021-22 Est Actuals
50028-PERS	\$30,516	\$14,928	\$18,182	\$14,510
6 FTEs for Dept 7010	10,840	\$14,928	\$18,182	\$14,510
2 FTES Dept 8000	5,385			
4 FTES Dept 8001	14,291			
50029-Long Term Disability	\$2,186	\$691	\$942	\$828
6 FTEs for Dept 7010	666	\$691	\$942	\$828
2 FTES Dept 8000	504			
4 FTES Dept 8001	1,016			
50031-Retiree Benefit	\$0	\$0	\$1,876	\$1,876
		\$0	\$1,876	\$1,876
50034-Auto Allowance/Cell Phone	\$2,414	\$411	\$580	\$450
6 FTEs for Dept 7010	922	\$411	\$580	\$450
2 FTES Dept 8000	533			
4 FTES Dept 8001	960			
50037-Life Insurance	\$290	\$93	\$117	\$105
6 FTEs for Dept 7010	111	\$93	\$117	\$105
2 FTES Dept 8000	64			
4 FTES Dept 8001	115			
50038-PERSUL	\$54,234	\$72,946	\$44,483	\$44,483
6 FTEs for Dept 7010	36,163	\$72,946	\$44,483	\$44,483
2 FTES Dept 8000	607			
4 FTES Dept 8001	17,464			
50350-Workers' Compensation	\$31,832	\$13,990	\$12,737	\$0
6 FTEs for Dept 7010	7,087	\$13,990	\$12,737	
2 FTES Dept 8000	5,364			
4 FTES Dept 8001	19,382			
50051-Electricity	\$20,074	\$19,128	\$18,000	\$18,587
	20,074	\$19,128	\$18,000	\$18,587
50053-Telephone	\$2,600	\$2,213	\$3,000	\$2,516
	2,600	\$2,213	\$3,000	\$2,516
50054-Fuel	\$3,300	\$0	\$3,000	\$3,000
	3,300	\$0	\$3,000	\$3,000
50063-Equipment Maintenance & Repa	\$20,000	\$7,183	\$15,000	\$18,934
	20,000	\$7,183	\$15,000	\$18,934
50064-Vehicle Maintenance & Repair	\$2,500	\$482	\$1,500	\$931
	2,500	\$482	\$1,500	\$931
50068-Building Maintenance	\$2,000	\$928	\$2,000	\$252
	2,000	\$928	\$2,000	\$252
50070-Tools	\$1,000	\$1,033	\$1,000	\$1,000
	1,000	\$1,033	\$1,000	\$1,000
50072-Safety Equipment	\$1,700	\$239	\$1,700	\$585
	1,700	\$239	\$1,700	\$585
50074-Alarm	\$2,500	\$1,632	\$2,000	\$2,448
	2,500	\$1,632	\$2,000	\$2,448
50078-Computer/Software	\$1,749	\$0	\$2,500	\$2,500
7010 365	936	\$0		
8000 365	254	\$0		
8001 365	559	\$0	\$2,500	\$2,500
50081-Outside Consultant	\$500	\$0	\$500	\$0
	500	\$0	\$500	\$0
50087-Engineering Services	81,200			
	81,200			
50095-Load Test Generator	\$2,000	\$0	\$1,600	\$0

Dept Requested - Dept 8001 Water O&M	2022-23 Request 350 Water O&M	2020-21 Actuals	2021-22 Budget	2021-22 Est Actuals
	2,000	\$0	\$1,600	\$0
50097-Tank Cleaning Inspection	\$0	\$0	\$4,000	\$0
	0	\$0	\$4,000	\$0
50098-Cathodic Protection	\$1,000	\$0	\$1,000	\$0
	1,000	\$0	\$1,000	\$0
50152-Office Supplies	\$500	\$0	\$300	\$157
	500	\$0	\$300	\$157
50153-Materials and Supplies	\$4,500	\$0	\$3,000	\$0
Misc	3,000	\$0	\$3,000	\$0
Conservation Supplies	1,500			
50159-Chlorine	\$3,000	\$1,416	\$2,500	\$2,439
	3,000	\$1,416	\$2,500	\$2,439
50160-Laboratory Supplies	\$4,500	\$897	\$4,500	\$2,175
	4,500	\$897	\$4,500	\$2,175
50161-Chemicals	\$25,000	\$20,371	\$22,000	\$18,778
	25,000	\$20,371	\$22,000	\$18,778
50162-Water Testing	\$18,000	\$17,263	\$18,000	\$10,858
	18,000	\$17,263	\$18,000	\$10,858
50301-Dues & Subscriptions	\$0	\$172	\$1,000	\$504
		\$172	\$1,000	\$504
50302-Training & Travel	\$3,000	\$194	\$3,000	\$250
	3,000	\$194	\$3,000	\$250
50307-Uniform Service	\$0	\$1,831	\$2,000	\$1,108
Look at across GF/W/WW 40/40/20	\$0	\$1,831	\$2,000	\$1,108
50309-DPH Compliance	\$2,000	\$111	\$2,000	\$0
	\$2,000	\$111	\$2,000	\$0
50313-Recruiting	\$1,000	\$111	\$500	\$665
	\$1,000	\$111	\$500	\$665
50315-Fees	\$15,000	\$10,087	\$20,000	\$13,000
	\$15,000	\$10,087	\$20,000	\$13,000
50358-Bad Debt Expense	\$6,000	\$0	\$6,000	\$6,000
	\$6,000	\$0	\$6,000	\$6,000
50370-UPWA Water Purchase Fees	\$40,000	\$40,000	\$40,000	\$20,000
	\$40,000	\$40,000	\$40,000	\$20,000
50371-TS IRWMA Fees	\$500	\$200	\$500	\$200
	\$500	\$200	\$500	\$200
51001-Capital Outlay - Equipment	\$84,000	\$0	\$0	\$0
1/2 ton Truck 50/50 w/ww	32,500			
1/2 ton diesel for hydro pull	51,500			
59990-Cost Allocation O&M	150,000			
GF Allocation	150,000			
59999 - Transfer Out	\$500,000	\$0	\$0	\$0
	\$500,000			
To Fund 365				
Total	\$347,801	\$1,273,552	\$1,089,169	\$1,467,392

Position Allocation

Positions	FY 2021	FY 2022	FY 2022A	FY 2023C	FY 2023
	Adopted	Final	Amended	Changes	Proposed
General Fund Departments					
General Fund Departments					
City Council	5	5	0	0	5
City Attorney	0	0	0	0	0
City Engineering	0	0	0	0	0
Finance & Administration	5	5	0	0	5
Building & Planning	1	1	0	0	1
Special Revenue Fund Departments					
Strike Team	0	0	0	0	0
Public Works	6	6	0	0	6
Enterprise Fund Departments					
Water	4	4	0	0	4
Wastewater	2	2	0	0	2
Sworn and Safety Positions					
Police	9	9	0	0	9
Fire Department	3	3	3	0	6
Totals	35	35	3	0	38

Financial Management Policy

A. General Financial Goals

The general financial goals of the City of Angels are:

1. To maintain a financially viable City that provides an adequate level of municipal services.
2. To maintain financial flexibility in order to be able to continually adapt to local and regional economic changes.
3. To maintain and enhance the sound fiscal condition of the City.

B. Budget Administration

1. The City will strive to adopt a balanced budget by June 30 preceding the budget period. A balanced budget means that operating revenues must fully cover operating expenditures, including debt service, as set forth in B.6. below. A balanced budget allows for total expenditures to exceed revenues; however, beginning fund balance and strategic reserve funds can only be used to fund capital improvement projects or other one-time, non-recurring expenditures, as set forth in B.10. below.
2. The City will prepare a budget calendar no later than the 1st City Council meeting of February preceding the budget

period.

3. The City will use a budget development process that emphasizes long-range planning and effective program management. The process will:
 - a. Reinforce the importance of long-range planning in managing the City's fiscal affairs.
 - b. Focus on developing and budgeting for the accomplishment of significant goals.
 - c. Establish realistic timeframes for achieving goals.
 - d. Create a proactive budget that provides for stable operations and assures the City's long-term fiscal health.
 - e. Promote orderly spending patterns.
4. During the budget development process, the existing budget will be thoroughly examined to assure removal or reduction of any services or programs that could be eliminated or reduced in cost.
5. The City will avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets.
6. The City will strive to support current operating expenditures, including debt service, with current revenues.
7. The City will have to goal to implement a forecasting practice for its revenues and expenditures for each of the succeeding five years to be updated annually.
8. The status of major program goals will be formally reported to the City Council on a periodic, ongoing basis.
9. The City Council will review and amend appropriations, if necessary, on a periodic, ongoing basis.
10. The City will strive to preserve the spending of fund balance and strategic reserve funds for capital improvement projects, or other one-time, non-recurring expenditures.
11. Unspent, unencumbered operating and capital improvement program appropriations will lapse at the end of the budget period. Requests for lapsed program appropriations may be resubmitted for inclusion in the subsequent budget period. Unspent but encumbered appropriations at the end of the budget period shall amend the budget of the subsequent period by means of a budget amendment approved by the City Council.

c. General Revenue Management

1. The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source.
2. The City will have the goal to emphasize and facilitate long-range financial planning; the City will have the goal to maintain current projections of revenues for the succeeding five years.
3. Because revenues, especially those of the General Fund, are sensitive to both local and regional economic conditions, revenue estimates adopted by the City Council must be conservative.

4. The City will annually review the General Fund operating position (revenues less expenditures) to determine if funds are available to operate and maintain future capital facilities. If funding is not available for operations and maintenance expenses, the City will evaluate all viable options.
5. User fees will be reviewed and updated on a periodic basis to recover the full cost of services provided, except when the City Council determines that a subsidy from the General Fund is within the cost recovery policy adopted by the Council. The City will strive to establish a master fee schedule that will encompass all fees and charges of the City.
6. Any transfers between funds for operating purposes shall be clearly set forth in the Adopted Budget. These operating transfers, under which financial resources are transferred from one fund to another, are distinctly different from interfund borrowings, which are usually made for temporary cash flow reasons and are not intended to result in a transfer of financial resources by the end of the fiscal year. From time to time, interfund borrowings may be appropriate but are subject to the following criteria:
 - a. The Finance Director is authorized to approve temporary interfund borrowings for cash flow purposes whenever the cash shortfall is expected to be resolved within 60 days. The most common use of interfund borrowing under this circumstance is for grant programs where costs are incurred before drawdowns are initiated and received.
 - b. Any other interfund borrowings for cash flow or other purposes require approval by the City Council.

D. Utility Rates and Fees

1. The City will set utility rates and user fees at levels that fully recover the total direct and indirect costs of the activity. Indirect costs include the costs of operations, capital outlay, debt service and annual depreciation of capital assets.
2. The City will review and adjust utility rates and user charges as required to ensure that they remain appropriate and equitable.

E. Investments

1. The Finance Director will submit an investment policy to the City Council for review and adoption.

F. Expenditures

1. The City will maintain a level of expenditures that will provide for the public well-being and safety of the residents of the community.
2. The City will provide a level of expenditures that will maintain the public assets.

3. The City will maintain purchasing methods, in accordance with law and the City's adopted purchasing policies and procedures, to secure the lowest price consistent with the quality desirable for use intended and the needs of the City.
4. The City Council will annually adopt a resolution establishing the City's appropriations limit calculated in accordance with Article XIII-B of the Constitution of the State of California, Section 7900 of the State of California Government Code, and any other voter approved amendments or state legislation that affects the City's appropriations limit. The Council will generally consider this resolution in connection with final approval of the City's budget.

G. Capital Improvement Program

1. The City will develop a five-year capital improvement program (CIP) each budget cycle. The purpose of the CIP is to systematically plan, schedule and finance capital projects to ensure cost-effectiveness as well as conformance with the City's established policies.
2. Questions to consider when prioritizing a capital project include:
 - a. Is it mandated?
 - b. Is there an emergency need?
 - c. Is there a direct or indirect economic benefit?
 - d. Is there full or partial funding?
 - e. Does it dovetail with other capital projects that are a priority for other reasons?
 - f. How does it fit in with the City Council's strategic goals?
1. The City will identify the estimated costs, potential funding sources, and project schedule for each capital project proposal in the CIP before it is submitted to the City Council for approval.
2. The City will coordinate the development of the CIP with the development of the operating budget.
3. Construction projects that cost \$20,000 or more and equipment purchases that cost \$10,000 or more will be included in the CIP, except for replacements of police squad cars which are included in the operating program budget. Minor capital construction outlays of less than \$20,000 and minor equipment purchases of less than \$10,000 will be included in the operating program budgets.
4. The City will make all capital improvements in accordance with an adopted and funded CIP.
5. Cost tracking procedures for current-period components of the CIP will be implemented and updated quarterly to ensure project completion is within budget and established timelines.

h. Fund Balance and Reserves

1. The City will strive to maintain a fund balance in the General Fund, including the General Fund's Strategic Reserve Fund, of at least 25 percent of General Fund operating expenditures. A 25-percent fund balance is equivalent to approximately three months of operating expenditures. The primary purpose of this minimum fund balance is to meet cash flow requirements, to protect the City's essential service programs and funding requirements during periods of economic uncertainty, local disasters, other financial hardships or downturns in the local economy, and to provide for unforeseen operating or capital needs. Additionally, a fund balance of 25 percent is considered the minimum level necessary to maintain the City's credit worthiness.
2. The City Council may assign specific fund balance levels for future development of capital projects that it has determined to be in the best long-term interests of the City.
3. The City's enterprise funds will strive to maintain a minimum working capital balance of at least 25 percent of operating expenses. The primary purpose of this balance is to set aside funds to maintain cash balances sufficient to pay expenses as needed and to provide for unanticipated or emergency expenses that could not be reasonably foreseen during the preparation of the budget.
4. In addition to the assigned balances noted above, levels of fund balance and retained earnings will be sufficient to meet:
 - a. Debt service reserve requirements.
 - b. Reserves for encumbrances.
 - c. Established rate stabilization reserves.
 - d. Funding requirements for projects approved in prior years that are carried forward.
 - e. Other assignments required by contractual obligations, state law or generally accepted accounting principles.

k. Accounting, Auditing and Financial Reporting

1. The City's accounting and financial reporting systems will be maintained in conformance with generally accepted accounting principles and standards of the Governmental Accounting Standards Board.
2. A fixed assets system will be maintained to identify all City assets, their historical cost, and useful life.
3. At the beginning of the annual budget preparation cycle, a financial review will be submitted to the City Council and will be made available to the public.
4. Full and continuing disclosure will be provided in the general financial statements and bond representations.

5. An annual audit will be performed by an independent public accounting firm with the subsequent issue of, at a minimum, General Purpose Financial Statements that include an audit opinion. The City will strive to issue audited financial statements within 180 days after year-end.

L. Human Resources Management

1. The City Council will authorize all regular positions, including part-time and extra-help regular positions.
2. The budget will fully appropriate the resources needed for authorized regular positions and will limit programs to the regular staffing authorized.
3. The City will strive to provide competitive compensation and benefits for its authorized regular employees.
4. All requests for additional regular positions will include evaluations of:
 - a. The necessity, benefits, term and expected results of the proposed activity.
 - b. Staffing and materials costs including salary, benefits, equipment, uniforms, support and facilities.
 - c. Alternative means of service delivery, with consideration given to quality of service.
 - d. Additional revenues or cost savings that may be realized.