Final Budget

For the Fiscal Year
July 1, 2023 – June 30, 2024

City Council

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

City Administrator
Rebecca Callen

City Attorney
Douglas White

City Clerk
Rose Beristianos

Management Team
Scott Ellis – Police Chief
Chris O'Flinn – Public Works Superintendent
Michelle Gonzalez – Finance Director
John Rohrabaugh – Fire Chief
Amy Augustine – Contracted Planner

DATE: June 20, 2023

TO: City Council

FROM: Rebecca Callen, City Administrator

RE: DISCUSSION AND DIRECTION ON THE FY 2023-24 PROPOSED BUDGET

RECOMMENDATION

Adopt the 2023-24 Fiscal Year Budget and Capital Improvement Plan with Resolution 23-56.
Approve the 2023-24 Position Control List with Resolution 23-56.

BACKGROUND

The City is required to have a budget adopted no later than June 30, 2023, to take effect on July 1, 2023. The City Administrator brought forward a proposed budget on June 6, 2023.

DISCUSSION

The budget includes a focus on investment in staffing, equipment, and projects to address deferred maintenance that spans over a decade while embracing work efforts that will be resource-light in an effort to do more with what we have in terms of staffing levels.

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.

Description	General Fund	2024-25	2025-26	2026-27	2027-28
Revenues		-	-		
Beginning Balance - Non Reserve	2,507,541	1,750,715	1,930,356	1,401,082	872,810
		-	-		-
Taxes-Related	3,707,000	3,799,675	3,913,665	4,031,075	4,111,697
Licenses, Permits and Franchises	598,500	616,455	634,949	653,997	667,077
Use of money and property	167,058	173,740	177,215	180,759	184,375
Grants, subventions, and contributions	276,500	285,000	290,000	300,000	306,000
Charges for services	16,722	17,224	17,740	18,273	18,638
Other revenue	77,276	79,594	81,186	82,810	84,466
Total Revenues	4,843,056	4,971,688	5,114,756	5,266,914	5,372,253
		-	-		-
Expenditures		-	-		-
Personnel	3,638,590	3,784,134	3,897,658	4,014,587	4,135,025
Materials, services, and other operating	2,422,914	1,922,914	1,961,372	2,000,599	2,060,617
Capital outlay/CIP	605,394	85,000	85,000	80,000	80,000
Allocated administration and overhead	-	-	-		-
Total Expenses	6,666,898	5,792,047	5,944,030	6,095,187	6,275,642
		-	-		-
Other Financing Sources (Uses)		-	-		-
Use of fund balance/working capital	(136,365)		-		-
Encumbrances	(127,294)		-		-
Transfers in	1,330,675	1,000,000	300,000	300,000	300,000
Transfers (out)	-	-	-		-
Total	1,067,016	1,000,000	300,000	300,000	300,000
Change in total fund balance/working capita	(756,826)	179,641	(529,274)	(528,272)	(603,390)

Per the General Fund Financial Policy 300.011, the reserve is to be set at:
Unrestricted Minimum: 20% of GF Expenditures or $1,192,306 (of the proposed 2023-24 Budget)

Economic Stability: 10% of GF Expenditures or $596,153 (of the proposed 2023-24 Budget)

This would be a total of $1,792,459. The current General Fund unaudited Fund Balance is $4,300,000. This would leave just over $2.5 million that can be used as investments into capital, projects, etc.

Based on a conservative financial outlook, 2023-24 would use $756k of working capital (fund balance) for significant investments in one-time costs. Future years assume the same level of operations with a conservative increase in both revenues and expenditures. However, no significant increases in taxes or grants have been contemplated, leaving room for significant growth opportunities in both areas.

Additionally, the City Administrator is working with ACBA and the County Realtors Association to identify additional funding opportunities to address some of the costs, that would further free up ARPA funds for additional economic development opportunities.

Engineering	Foundry Master Plan	100,000
Finance	Strategic Planning Implementation	16,000
Community Support	Downtown Bench Project	28,000
	Plaque Project	20,000
	Downtown Window Project	25,000
	Hop N' Shop	35,000
	Business Grant Programs	95,000
Building/ Planning	Annexation BOE Costs	45,000
	Annexation Survey/Engineering	35,000
	Interwest - All Hazards	55,000
	LEAP Task Order	65,000
Police	Auto License Plate Reader - HSG	43,774
	Gym Equipment - Officer Wellness	9,000
	RIMS Upgrade	51,619
	Axon Enterprise Inc. Fleet 3	12,638
	Axon Enterprise Inc. Body Cam	27,743
	Coneth RMS Server	23,784
Public Works	Crack Seal Equipment	142,000
	Road Repair Equipment	70,000
	Boom Mower	193,749
	Total	**1,093,307**
	Grants	587,774
	Contribution	**505,533**

Notable operating expense increases are an increase to Code Compliance of $25,000 annually to a total of $45,000. This will allow the City to continue moving through the backlog of violations, and with the change of Officer, we will get more hours for the price.

Lastly, Public Works will be focusing on a road management plan, for the first time in nearly a 20-year history.

Special Revenue and Capital 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 $3.8 million. Sources are estimated to be $688,000 with uses estimated to be $2.3 million. This will leave funds at $2.2 million.

Debt Funds

The city has two debt service funds to address Water and Sewer Long Term Debt. ALL current debt has such low interest, it makes little to no sense to refinance or pay off currently.

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.

Description	Enterprise Funds	2024-25	2025-26	2026-27	2027-28
Revenues					
Beginning Balance	6,459,000	7,310,450	7,795,220	8,381,635	8,640,916
		-			
Taxes-Related	-	-			
Licenses, Permits and Franchises		-			
Use of money and property	185,000	188,700	192,474	196,323	200,250
Grants, subventions, and contributions	-	-			
Charges for services	5,480,312	5,754,328	6,042,045	6,344,147	6,661,354
Other revenue	-	-			
Total Revenues	5,665,312	5,943,028	6,234,519	6,540,470	6,861,604
		-			
Expenditures		-			
Personnel	1,193,953	1,313,348	1,444,683	1,516,917	1,592,763
Materials, services, and other operating	1,462,768	1,462,768	1,521,279	1,582,130	1,645,415
Capital outlay/CIP	1,475,000	2,000,000	2,000,000	2,500,000	2,500,000
Allocated administration and overhead	300,000	300,000	300,000	300,000	300,000
Total Expenses	4,431,721	5,076,116	5,265,962	5,899,047	6,038,178
		-			
Other Financing Sources (Uses)		-			
Use of fund balance/working capital		-			
Encumbrances		-			
Tranfers in		-			
Transfers (out)	(382,142)	(382,142)	(382,142)	(382,142)	(382,142
Total	(382,142)	(382,142)	(382,142)	(382,142)	(382,142
Change in total fund balance/working capital	851,450	484,770	586,415	259,281	441,284

It has been ten years since doing the City Water and Wastewater Masterplan. In order to properly identify the current system constraints and needs, an updated Wastewater Master Plan is needed, and a Water Model update is required. Both will be increases in engineering costs in both budgets, respectively.

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 ($2.9 million) and Sewer ($3.4 million), there is just over $6.3 million in estimated fund balance. This budget focuses on the Water and Wastewater CIP that was contemplated and approved as part of the rate study.

UWPA Consideration

UWPA has requested contributing members to fund them at a level of $290,000 plus $40,000 for the Water agreement paid from the Water O&M fund and the pass-thru collections from ratepayers.

	Wages	Benefits	Taxes/WC	Overtime	On-Call	Total Salaries and Benefits	Total Budget	JPA Contribution (Each)	S&B % of Budget	S&B YOY % Increase
2023/24	843,423	285,666	105,184			1,234,273	4,244,650	290,000	29%	7.98%
2022/23	756,534	290,020	96,528			1,143,082	3,772,449	490,000	30%	8.16%
2021/22						1,056,838	3,232,014	417,000	33%	4.85%
2020/21	654,055	221,942	96,534	19,000	16,400	1,007,931	2,980,946	405,000	34%	1.80%
2019/20	688,057	209,444	92,571			990,072	2,329,066	180,000	43%	11.55%
2018/19	637,245	162,319	88,029			887,593	2,141,423	125,000	41%	

The rate study overstates the receipt of UWPA from ratepayers. To ensure we have sufficient reserves for that gap and to alleviate large swings in UWPA requested contributions from hitting the ratepayers all at once. The recommendation is to continue to bill based on water year 3 and retain any overages as a UWPA Reserve for the future.

The table above shows the increases that have occurred in salaries and benefits as well as the overall budget for UWPA and these are growing.

Per the current rate study, the required UWPA Contribution for 2023-24 was $455,908. This is $166k less than the proposed contribution. This will allow the City to accumulate reserves for future years should there be additional drought impacts which would grossly impact the conveyance subsidies from hydropower revenue.

The City must do a new rate study and is requesting Council to include a full fiscal review of UWPA to ensure that Council has the total impacts that the Rate Payers would feel if all costs were borne by them. The RFP should be issued in July 2023 and is estimated to cost $60,000.

Final Remarks

The 2023-24 budget represents a stronger financial outlook than what had occurred in the last several years. 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 2023-24 Final Budget
Position Control Resolution 23-56
Angels Camp Capital Improvement Program 2021-2028

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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.

Description	General Fund	Enterprise Funds	Total
Revenues			
Beginning Balance	2,507,541	6,459,000	8,966,541
Taxes-Related	3,707,000	-	3,707,000
Licenses, Permits and Franchises	598,500		598,500
Use of money and property	167,058	185,000	352,058
Grants, subventions, and contributions	276,500	-	276,500
Charges for services	16,722	5,480,312	5,497,034
Other revenue	77,276	-	77,276
Total Revenues	**4,843,056**	**5,665,312**	**10,508,368**
Expenditures			
Personnel	3,638,590	1,193,953	4,832,543
Materials, services, and other operating	2,422,914	1,462,768	3,885,682
Capital outlay/CIP	605,394	1,475,000	2,080,394
Allocated administration and overhead	-	300,000	300,000
Total Expenses	**6,666,898**	**4,431,721**	**11,098,618**
Other Financing Sources (Uses)			
Use of fund balance/working capital	(136,365)		(136,365)
Encumbrances	(127,294)		(127,294)
Tranfers in	1,330,675		1,330,675
Transfers (out)	-	(382,142)	(382,142)
Total	1,067,016	(382,142)	684,874
Change in total fund balance/working capital	(756,826)	851,450	94,624

Fund Balance Projections

Fund Type	6/30/2023 Est Ending Balanc	Sources	Uses	6/30/2024 Projected Ending Balance
General Funds		-	-	
010 General Fund	2,507,541	6,189,931	6,666,898	2,030,574
0XX GF Contingency	1,792,459	-	-	1,792,459
Special Revenue Funds				
				-
(018) General Plan Reserve	42,165			42,165
(025) Road Relinquishment	292,167			292,167
(200) Local Trans Funding	36,356		36,356	-
(205) Gas Tax	38,000	100,000	138,000	-
(206) SB1 RMRA	196,809		75,000	121,809
CDBG Grant	-			-
(214) 1st Homebuyers	152,020			152,020
(215) 1x Homebuyers	330,569			330,569
(223) Strike Team	60,653	150,000	150,000	60,653
(252) SLESF	35,000	100,000	109,500	25,500
(256) AB109	10,827		1,500	9,327
(257) Prop 172	50,000	40,000	40,000	50,000
(270) TOT EMS	34,660	120,000	154,660	-
(271) TOT Roads	-	120,000	120,000	-
(272) TOT- Tourism	-	120,000	120,000	-
(285) Traffic Impact	983,714		170,000	813,714
(286) Parking In-Lieu	14,431			14,431
(287) Park Impact	6,782			6,782
(288) Police Impact	41,319			41,319
(290) Fire Impact	12,351			12,351
(295) American Rescue Plan	802,740		748,740	54,000
				-
Capital Funds				-
				-
(050) GF Capital Equipment	26,290			26,290
(115) GF Projects	615,000	170,000	781,000	4,000
(305) Sewer Expansion	289,492		100,000	189,492
(310) Sewer R&R	1,738,692			1,738,692
(355) Water Expansion	874,981			874,981
(365) Water R&R	5,373,405		1,330,000	4,043,405
				-
Debt Funds				-
				-
(315) Sewer Debt	368,157		344,908	23,249
(360) Water Debt	528,203		37,234	490,969
				-
Enterprise Funds				-
				-
(300) Sewer O&M	3,497,000	3,614,190	2,151,376	4,959,815
(350) Water O&M	2,962,000	2,051,122	1,332,487	3,680,635
				-
Total	**23,713,783**	**12,775,243**	**14,607,658**	**21,881,368**

Appropriations Summary

Appropriations or Uses are the expenditures and transfers by activity.

Appropriations Summary	FY 2022	FY 20222	FY 2023	Percen
Department	**Actuals**	**Adopted**	**Proposed**	**Change**
General Government				
City Council	35,002	36,382	43,222	19%
City Attorney	59,853	75,000	70,000	-7%
City Engineering	32,271	57,685	170,325	195%
Finance & Administration	1,124,962	1,208,615	1,204,402	0%
Community Support	54,024	90,520	293,990	225%
Building & Planning	398,447	480,005	800,016	67%
Public Protection				
Fire	906,348	894,364	968,984	8%
Police	1,875,120	2,267,629	2,323,923	2%
Public Ways				
Public Works	418,450	462,886	792,036	71%
Enterprise (Business-Type Activities)				
Water	1,053,887	1,549,195	1,332,487	-14%
Wastewater	2,126,451	2,651,616	2,151,376	-19%

Revenue Summary

Revenues or Sources are also identified by the activity below.

Revenue Summary	FY 2022	FY 2022	FY 2023	Perce
Department	**Actuals**	**Adopted**	**Proposed**	**Change**
General Government				
City Council	-	-	-	-
City Attorney	-	-	-	-
City Engineering	1,714	-	100,000	100%
Finance & Administration	3,911,031	3,954,707	4,079,968	3%
Building & Planning	362,075	413,390	559,000	35%
Public Protection				
Fire	182,924	198,831	233,319	17%
Police	393,941	387,472	263,276	-32%
Public Ways				
Public Works	309,674	409,526	717,368	75%
Enterprise (Business-Type Activities)				
Water	1,937,333	1,894,850	2,051,122	8%
Wastewater	3,331,471	3,240,697	3,614,190	12%

Revenue by Fund Class

Revenue by Fund Class	FY 2022 Actuals	FY 2022 Adopted	FY 2023 Proposed	Percen Change
Governmental Activities				
General Fund	5,195,494	5,418,926	6,189,931	14%
Special Revenues		1,422,449	920,000	0%
Capital	764,402	764,402	5,575,406	629%
Proprietary (Business-Like Activities)				
Enterprise	5,268,804	5,135,547	5,665,312	10%

Expenses by Fund Class

Expenses by Fund Class	FY 2022 Actuals	FY 20222 Approved	FY 2023 Proposed	Percen Change
Governmental Activities				
General Fund	4,904,477	5,573,086	6,666,898	20%
Special Revenues		1,711,760	1,863,756	0%
Capital	765,802	765,802	10,742,806	1303%
Debt Service	426,051	426,051	384,563	-10%
Proprietary (Business-Like Activities)				
Enterprise	3,180,339	4,200,811	3,483,863	-17%

Appropriations Net

Approp Net	2022-23	2022-232	2023-24	Percent
Department	**Actuals**	**Adopted**	**Proposed**	**Change**
General Fund Departments				
City Council	(35,002)	(36,382)	(43,222)	19%
City Attorney	(59,853)	(75,000)	(70,000)	-7%
City Engineering	(30,557)	(57,685)	(70,325)	22%
Finance & Administration	2,786,069	2,746,092	2,875,566	5%
Community Support	(19,888)	(35,520)	(56,990)	60%
Building & Planning	(36,372)	(66,615)	(241,016)	262%
Fire Department	(723,424)	(695,533)	(735,665)	6%
Police	(1,481,179)	(1,880,157)	(2,060,647)	10%
Public Works	(108,776)	(53,360)	(74,668)	40%
Enterprise Fund Departments				
Water	883,445	345,655	718,635	108%
Wastewater	883,445	345,655	718,635	108%

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.

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**
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**

Capital Equipment List

City of Angels

FY 2023-24

Capital Equipment List

Department	Description	Cost	Funding Source	Fund
Public Works	Crack Seal Equipment	142,000	RMRA SB1	N/A
	Road Repair Equipment	70,000	RMRA SB2	N/A
	Boom Mower	193,749	Reserve	GF
Police	RIMS Server Replacement	23,784		GF
		429,533		

CIP General Fund

Fund	Project/GL	Description	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
115- GF Projects	52176	Utica Expansion - Rural Rec	332,402	2,667,598				
	52131	Utica Playground Per Capita		177,952				
		Utica Playground CCF		135,000				
		Napa - Parking Project	250,000	-				
		Tryon Park	600	4,400				
	52085	Emergency Operations and Flood Plan		-				
	52134	Bret Harte Road Repair		-				
	52149/52150	PSPS		-				
	59999	Annexation Costs to Planning (010)		80,000				
		Property Purchases - Misc	800	1,700				
		New Firehouse	160,000	1,590,000	1,500,000			
		Partial ADA Bathroom at Utican Park (to fund 210)		60,000				
		Downtown Sidewalk Repairs		36,000				
		Circulation Plan - Engineering (Foundry)		100,000				
		City Hall Remodel		250,000				
139 - Transportation Projects								
	52135	Road Sign Project - HSIP		163,300				
		City wide Collector Striping - RSTP		155,200				
		Speed Survey - SB1	22,000	100,000				
		Angels Creek Trail - Phase 1		275,000	1,650,000			
200 - Local Transportation								
	59999	LTF to Public Works Roads		36,356				
		Road Projects - Crackseal (PW Staff and Supplies)	-	25,000	25,000	25,000	25,000	
		Foundry Lane		180,300	180,300			
210 - CDBG Grant								
		Utica Park ADA Bathrooms						
			765,802	**6,037,806**	**3,355,300**	**25,000**	**25,000**	**-**

CIP Water

City of Angels

FY 2023-24

Project/GL	Description	Expansion Fund	To Da	2022/23 Est Actuals	2023/2	2024/2	2025/2	2026/2	2027/2
	Water Transmission Main Augmentation Program								
	WTP Backwash Improvements				2,000,000	2,000,000			
	WTP Filter Replacement Expansion								
	Water System Replacement Phase 1								
	Water System Replacement Phase 2				75,000	315,000			
	AMI Project				65,000	40,000	40,000	40,000	40,000
	Water Line Replacements				25,000	25,000	25,000	25,000	25,000
		-	-	-	2,165,000	2,380,000	65,000	65,000	65,000

CIP Sewer

City of Angels

FY 2023-24

Project/GL	Description	Fund Reserves	Expansion Fund	To Date	2022/23 Est Actuals	2023/24	2024/25	2025/26	2026/27	2027/28
	Sewer line replacement Projects (I&I)	350,000				75,000	75,000	75,000	75,000	50,000
	East Trunk Sewer Phase 1					875,000				
	Vallecito Booster Way		100,000			500,000				
	Main Street, Church St-Vallecito Rd	500,000				500,000				
	Gardner Lane, Easy Street	200,000				200,000				
	Raspberry Ln, Lee Lane	300,000				300,000				
	PLC	270,000				90,000	90,000	90,000		
		1,620,000	100,000	-	-	2,540,000	165,000	165,000	75,000	50,000

Strategic Plan

City of Angels Strategic Planning

The City of Angels Strategic Plan was adopted in 2022/23, encompassing a five-year plan of goals/objectives and defining a Mission and Vision that will help staff and the community model a path forward. The Budget narratives will point to these goals and objectives throughout the document.

Vision

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

Mission Statement

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

Year 1/ Tier 1

A1	Conservation & Open Space	Maintain and, where feasible, enhance the city's appearance
A2	Conservation & Open Space	Ensure adequate water quality and quantity for the residents of and visitors to the city
A3	Conservation & Open Space	Protect the health and safety of people and property in the city from natural and man-made hazards
A4	Economic Development	Promote a wide variety of economic opportunities consistent with the city's social, cultural, environmental, and aesthetic resources
A5	Economic Development	Maintain and enhance the city's economic vitality while conserving the city's social, cultural, environmental, and aesthetic resources
A6	Public Facilities & Services	Continue to improve Angels Camp's capacity to store, treat, and deliver water and to collect and treat wastewater as necessary to achieve the stated goals of the city.
A7	Public Safety	Facilitate the provision of an adequate supply of water, and essential utilities and communications for city residents during emergency situations.
A8	Public Safety	Prepare city staff, agencies, and citizens to respond in a coordinated and cooperative manner to emergency situations

Year 1/Tier 2

B1	Circulation	Provide adequate parking to serve existing and future development and improve traffic flow on narrow streets while maintaining the rural and historic character of the city
B2	Community Identity	Design new development to be compatible with the natural, scenic, and cultural resources and rural character of Angels Camp
B3	Community Identity	Design new commercial and industrial development to be compatible with the natural, scenic, and cultural resources and rural character of Angels Camp
B4	Land Use	Encourage well-designed business attraction and expansion proposals which are compatible with the rural character of the community, contribute positively to the city's economic base, and improve the city's jobs/housing balance.
B5	Land Use	Provide a well-organized and orderly development pattern that maintains and enhances Angels Camp's social, economic, cultural, environmental, and aesthetic resources while managing growth so that adequate facilities and services can be provided in pace with development.

Year 1/ Tier 3

C1	Conservation & Open Space	Promote the efficient use of energy resources
C2	Land Use	Encourage well-designed commercial development compatible with the rural character of the community that contributes positively to both the city's economic base and the city's jobs/housing balance
C3	Land Use	Protect land adjoining, and in close proximity to, the city limits from development inconsistent with the city's stated future goals, policies, and programs
C4	Public Facilities & Services	Maintain or increase the levels of service currently available within Angels Camp for public works facilities and infrastructure including roads, sidewalks, drainage facilities, public buildings, and other public facilities
C5	Public Facilities & Services	Maintain or increase the standards of coverage currently available within Angels Camp for fire protection and medical response facilities and infrastructure
C6	Public Facilities & Services	Maintain or increase the levels of service currently available within Angels Camp for police protection facilities and infrastructure
C7	Public Facilities & Services	Maintain or increase the levels of service currently available within Angels Camp for park facilities and infrastructure.

General Fund 2023-24 Budget by Department

Budget Detail by Department

City Council

City Officials (1000)

City Officials budget represent the City Council in addition to costs associated with the meetings, employee appreciation, and citywide governance support/memberships.

Stipends

The stipends are paid to each Councilmember per City Meeting, in addition to mandated taxes and workers' compensation. The amount of the stipends is limited per state code and it was decided several Councils ago to eliminate health, dental, and vision insurance as a cost-savings measure for the City.

Open Meetings

The County Public Access TV videographer attends the City Council meetings in addition the City uses Microsoft Teams to allow remote public access to the meetings.

Employee Appreciation

The City has an annual employee dinner to bring all staff and Council together and recognize and show support for them. This last year, the dinner was held at the Museum and was a wonderful turnout.

Strategic Plan Alignment

A1, A3, A8, C6, C7

City Officials	6/30/22 Actuals	6/30/23 Est Actuals	2022-23 Budget	2023-24 Request
Revenues	0	0	0	0
Expenses	24,506	35,002	36,382	43,222
Net General Fund	(24,506)	(35,002)	(36,382)	(43,222)

Changes in this budget include:

- Moving the League of CalCities to this budget instead of Finance. This membership focuses on governance and legislative coordination and is more in line with the actions of the Council.
- Increasing IT services to move Council from paper to IT. This change will actually save the Finance Department thousands of dollars per year in staff and supply costs.

Fiscal Year 2023-24 Department Requested Budget				
City Officials	6/30/22 Actuals	6/30/23 Est Actuals	2022-23 Budget	2023-24 Request
Expenditures				
Salaries & Benefits				
50020 - Medicare	252	261	261	261
50021 - FICA	1,079	1,120	1,116	1,116
50042 - Council/Commissioner Stipends	17,400	18,000	18,000	18,000
50350 - Workers' Compensation	1,315	1,366	1,080	1,145
Total Salaries & Benefits	20,046	20,748	20,457	20,522
Professional Services				
50082 - Videographer	2,010	4,668	4,800	
24 Meetings PATV				4,800
50085 - IT Services	100	1,000	1,000	-
Coneth				2,500
Total Professional Services	2,110	5,668	5,800	7,300
Materials & Supplies				
50056 - Computers/Software		2,639	1,625	1,500
50152 - Office Supplies	85	312	500	500
Total Materials & Supplies	85	2,951	2,125	2,000
Community Support				
50218 - Employee Appreciation	1,000	1,836	2,000	
Employee Appreciation Events				4,000
Total Community Support	1,000	1,836	2,000	4,000
Other Services & Charges				
50202 - League of California Cities Du	477		-	3,400
50301 - Dues and Subscriptions				
50302 - Training & Travel	788	3,800	5,500	
City League Conferences				5,500
50311 - Legal Notices		-	500	500
Total Other Services & Charges	1,265	3,800	6,000	9,400
Total Expenses	**24,506**	**35,002**	**36,382**	**43,222**
Net Budget	**(24,506)**	**(35,002)**	**(36,382)**	**(43,222)**

City Attorney

City Attorney (1500)

The City Attorney budget represents the costs for the contracted City Attorney. The staff has worked hard to limit the costs of the contract by limiting the in-person requirements to only those that are needed, based on discussions with the lead attorney from Agenda reviews. Additionally, to avoid duplication of opinions, those opinions are being filed for staff use in the future to not request a similar opinion in coming years.
The cost of the attorney is also allocated as part of the city costs allocation plan. This ensures that the enterprise funds are being contemplated in the water and wastewater costs for purposes of the rate plan.

Strategic Plan Alignment

A3, A8, C3, C5, C7

City Attorney	6/30/22 Actuals	6/30/23 Est Actuals	2022-23 Budget	2023-24 Request
Revenues	0	0	0	0
Expenses	51,878	59,853	75,000	70,000
Net General Fund	(51,878)	(59,853)	(75,000)	(70,000)

Changes in the budget:

- Eliminate the legal contingency line item. Contingencies, of any kind, require Council approval to move from contingency to the expense line. Should additional costs be needed, staff will bring forth an adjustment as they would in any other circumstance.

Fiscal Year 2023-24 Department Requested Budget

City Attorney	6/30/22 Actuals	6/30/23 Est Actuals	2022-23 Budget	2023-24 Request
Expenditures				
Services & Supplies				
59990 - Cost Allocation O&M	(100,000)	(78,273)	(100,000)	(100,000)
Total Services & Supplies	(100,000)	(78,273)	(100,000)	(100,000)
Professional Services				
50088 - Legal Attorney Services	134,802	138,127	150,000	170,000
50089 - Legal Contingency	17,076	-	25,000	
Total Professional Services	151,878	138,127	175,000	170,000
Total Expenses	**51,878.00**	**59,853**	**75,000**	**70,000**
Net Budget	**(51,878.00)**	**(59,853)**	**(75,000)**	**(70,000)**

City Engineer

City Engineering (2000)

The City Engineering budget is for the city, not public projects. This is generally citywide engineering plans and complex grant assistance. Examples are engineering needs on parks, city facilities, speed survey, pavement management, sign replacement project, disaster damages.

Historically, BOTH public and private costs would be posted here and some at the Building/Planning Budget, making it very difficult to untangle. Staff are working to align fees/deposits with the costs and ensure that there is a line between them.

Strategic Management Alignment

A2, A3, A5, A8, B1, B2, C3, C5

City Engineer	6/30/22 Actuals	6/30/23 Est Actuals	2022-23 Budget	2023-24 Request
Revenues	9,098	1,714	0	100,000
Expenses	62,571	32,271	57,685	170,325
Net General Fund	(53,473)	(30,557)	(57,685)	(70,325)

Changes in the budget:

- Reducing the Project Engineering to limit only City driven projects reduction of $12,360
- Invest in a City Circulation plan for Foundry Lane $100,000 with funding to be pulled from the General Fund Project fund
- Add a line item for Transportation grant assistance. Grants from the Department of Transportation have considerable obstacles to finding, applying, and getting. These prompt additional contracting requirements and one misstep can mean deobligation (losing the funding). Staff would work with Dewberry to focus on certain elements of grants that will assist projects such as the Angels Creek Trail, Major Collector Road projects, circulation projects as well as realignment projects.

Fiscal Year 2023-24 Department Requested Budget				
City Engineer	6/30/22 Actuals	6/30/23 Est Actuals	2022-23 Budget	2023-24 Request
Revenues				
Other Revenues				
40714 - Reimburseable	9,098	1,714	-	
Total Other Revenues	9,098	1,714	-	-
Transfers In				
49999 - Fund Transfer - In				100,000
Total Transfers In	-	-	-	100,000
Total Revenues	**9,098**	**1,714**	**-**	**100,000**
Expenditures				
Professional Services				
50087 - Engineering Services	62,296	32,271	57,360	
Project Engineering				45,000
City Circulation Planning				100,000
Transportation Grant Assistance				25,000
Total Professional Services	62,296	32,271	57,360	170,000
Materials & Supplies				
50056 - Computers/Software			325	
M365 Email				325
50077 - Equipment	275			
Total Materials & Supplies	275	-	325	325
Total Expenses	**62,571**	**32,271**	**57,685**	**170,325**
Net Budget	**(53,473)**	**(30,557)**	**(57,685)**	**(70,325)**

Finance and Administration

Finance (3000)

The Finance Department includes Human Resources, Payroll, Accounts Payable, Accounts Receivable, Accounting, and Treasury. This budget also operates as a "non-departmental" accumulator of all general fund discretionary revenues that includes property taxes, sales taxes, transient occupancy tax (TOT), franchise fees, etc.

Revenue Outlook

Tax-related revenues are projected to grow by about 4%. While fears of a recession have continued all year, the reality is we have a backlog of unrealized property tax transfers and new builds that will be adding to our property

tax totals. We also underbudgeted the TOT for 2022/23 because we believed there would be a reduction in stays that just didn't occur. In fact, staff are working on getting more compliance for property managers which is helping to ensure collections.

With the wind-down of the GHC AD, our Admin charges will reduce, allowing staff to focus on other accounting functions.

The big win is the City's decision to change banks. This change has netted a 10 times increase to what was budgeted. Additionally, we are working to capture even more yield by better managing our pooled treasury by contemplating cashflow and moving the funds that don't require immediate access to a longer, but still liquid duration option that will provide for higher returns.

Strategic Planning Alignment

A1, A2, A3, A4, A5, A6, A7, A8, B1, B4, C1, C3, C4, C5, C6, C7

Finance	6/30/22 Actuals	6/30/23 Est Actuals	2022-23 Budget	2023-24 Request
Revenues	4,214,967	3,924,471	3,954,707	4,079,968
Expenses	956,144	1,124,962	1,208,615	1,204,402
Net General Fund	3,258,823	2,799,509	2,746,092	2,875,566

Changes in the budget:

- Finance is fully staffed. Recalling, there was a full-time position that was working part-time, and there was turnover prior to the current City Administrator coming on.
- Insurance through the Pool has increased by $123,532.
    - Staff are working on a full audit of all property coverage to ensure we aren't covering equipment/facilities that we no longer have or the opposite adding those that are missing.
    - Staff will be working on using the EAP and ERMA (or equivalent) this year to maximize on training that we are already paying for.
    - Staff will be working on ensuring there are Workers Comp debriefs and Liability Claim debriefs to identify policies to eliminate risk for future.
- Addition of professional services to assist with implementation plans and processes for staff with Citygate.

Finance and Administration	6/30/22 Actuals	6/30/23 Est Actuals	2022-23 Budget	2023-24 Request
Revenues				
Tax Related Revenue				
40001 - Secured/Unsecured Property Tax	678,052	750,000	690,000	765,000
40200 - Sales Tax	1,251,664	530,398	1,302,000	705,000
40203 - Transient Occupancy Tax	923,846	575,000	540,000	615,000
40205 - Document Transfer Tax	54,593	15,000	20,000	17,000
40206 - Bradley Burns	676,184	1,274,054	640,000	1,250,000
40501 - Motor Vehicle In-Leiu Tax	320,360	335,548	300,000	330,000
Total Tax Related	3,904,699	3,480,000	3,492,000	3,682,000
Licenses & Permits				
40300 - Business License	40,099	35,000	38,000	38,000
40202 - Franchise Fees	200,594	229,946	192,000	200,000
Total Licenses & Permits	240,693	264,946	230,000	238,000
Service Charges				
40604 - Admin Fees - GHC	3,500	7,000	14,000	
GHC AD is closed out				-
40605 - Admin Fees - School	426		600	-
BH and MT for what? Nothing for 22/23				
40606 - Admin - LAFCO	3,600	3,600	3,600	3,600
40620 - Admin - LLD	5,000	5,000	5,000	5,000
40621 - Admin Fee	736	666	561	
Was related to specific unforseen projects				-
40625 - Mandated Cost Claim Payment				
Total Service Charges	13,262	16,266	23,761	8,600
Other Revenues				
40714 - Reimburseable	4,255	26,240	23,500	
Calcard Refund				1,200
40715 - Claim Payments				
40727 - Legal Recovery - Starr		32,039	37,613	-
Total Other Revenues	4,255	58,280	61,113	1,200
Income on Assets				
40700 - Interest Earned	11,193	49,010	10,792	120,000
40704 - Property Rental	26,871	42,530	34,297	
Post Office Lease				30,168
Total Income on Assets	38,064	91,540	45,089	150,168

Transfers In					
49999 - Fund Transfer - In		13,994		102,744	
22/23 for IT Equipment and Network					-
Total Transfers In		13,994	-	102,744	-
Total Revenues		**4,214,967**	**3,911,031**	**3,954,707**	**4,079,968**
Expenditures					
Salaries & Benefits					
50000 - Salaries		403,052	336,606	369,212	450,313
50001 - Salaries - Part Time		1,092	10,642	13,000	10,000
50002 - Overtime		2,741	4,296	5,500	5,000
50017 - Leave Payout		56,896	-	8,000	8,000
50020 - Medicare		5,975	5,101	5,787	6,522
50021 - FICA		35,430	23,966	24,745	27,963
50025 - Health Insurance		64,687	46,257	60,940	49,230
50026 - Dental & Life Insurance		2,442	3,976	7,075	6,788
50027 - Vision Insurance		658	794	1,129	1,129
50028 - PERS		44,194	38,363	49,176	62,562
50029 - Long Term Disability		1,611	2,380	2,834	3,197
50031 - Retiree Benefit		57,989	9,024		28,878
50034 - Cell Allowance		2,424	1,383	2,400	1,920
50035 - Benefit Admin Fees Retiree		4,877	11,424	860	-
50037 - Life Insurance		267	235	288	288
50038 - PERSUL		61,267	80,000	112,462	81,907
50350 - Workers' Compensation		10,859	22,159	23,947	29,231
Total Salaries & Benefits		756,461	596,606	687,355	772,928
Services & Supplies					
59990 - Cost Allocation O&M		(170,925)	(190,214)	(175,000)	(200,000)
50059 - Internet/Wireless Connection			-	4,500	
Comcast					4,500
50066 - Equipment Lease		631	716	631	500
50074 - Alarm		1,454	2,155	1,500	2,200
50111 - Water Sewer		6,775	9,333	7,128	
Old City Hall					7,200
New City Hall					2,280
Total Services & Supplies		(162,065)	(178,011)	(161,241)	(183,320)
Utilities					
50051 - Electricity		3,365	13,108	10,239	13,763
50053 - Telephone		3,231	3,588	2,520	
Ringcentral					2,900
Comcast					4,224
50052 - Propane		1	1	1	1
Total Utilities		6,597	16,697	12,760	20,888

Tools & Equipment					
50077 - Equipment		495	2,265	6,000	
Printers					4,500
Total Tools & Equipment		495	2,265	6,000	4,500
Repairs & Maintenance					
50060 - Copier		7,111	13,104	12,707	14,000
50063 - Equipment Maintenance & Repair		652	121	1,330	1,500
50068 - Building Maintenance		478	14,249	8,000	8,000
50069 - Grounds Maintenance		656	897	1,000	1,000
Total Repairs & Maintenance		8,897	28,371	23,037	24,500
Professional Services					
50081 - Outside Consultant		25,736	81,020	81,020	
Website hosting and security					1,100
Springbrook Consulting					2,500
Printing and Marketing Designs					2,500
Strategic Planning Implementation					16,000
Dataprose has been charged here. Need to move to Water and Sewer					
50085 - IT Services		5,585	56,244	56,244	63,000
50086 - Audit Services		30,764	31,500	31,500	35,000
50090 - Codification		7,118	2,440	2,480	3,000
50106 - Retirement Benefit Consultants			8,485	8,540	-
Eliminating HRA					
50110 - Revenue Consultant		2,450	2,067	2,500	
Muniservices					2,500
Total Professional Services		71,653	181,756	182,284	125,600
Materials & Supplies					
50056 - Computers/Software		6,861	7,779	6,940	10,000
50152 - Office Supplies		4,093	4,961	5,000	5,000
Consolidate 50153 with 50152					800
50153 - Materials and Supplies		735	2,231	800	
50173 - Postage		1,827	2,727	7,000	7,000
Total Materials & Supplies		13,516	17,699	19,740	22,800

Other Services & Charges					
50061 - Computer Maint/Software Lease		25,048	13,636	43,974	
Govinvest					12,000
Springbrook - Finance					23,077
Smartsheet					1,500
365					1,500
Adobe					500
Target Solution					3,400
50301 - Dues & Subscriptions		642	675	5,580	
2 GFOA					350
City Clerk					200
Quill					76
PO Box					110
Enterprise					38
50302 - Training & Travel		4,081	7,725	8,000	
Cal Cities Conferences					1,200
CSJVMRA					1,500
GFOA Conferences					1,200
Springbrook Conference					2,500
50311 - Legal Notices		912	-	5,000	5,000
50313 - Recruiting		1,393	(84)	1,000	1,000
50158 - Facility/Janitorial Services		1,650	723	1,200	1,200
50315 - Fees			8,225	15,900	
PCI Non-Compliance Fees					1,500
Civic Pay should ALL go to W/WW once iWorQ is live					
50351 - Liability Ins		251,868	330,500	272,500	
Property Program					191,767
Low Value Vehicles					115
EAP					1,126
Liability					142,771
Auto Damage					33,067
ERMA					21,162
General Fund					4,024
50352 - Claims					5,000
50400 - Miscellaneous		44	1,844	20,000	
Property Taxes					1,600
Total Other Services & Charges		260,590	349,608	329,180	416,506
Capital Outlay					
51005 - Computer/Software			109,971	109,500	-
Total Capital Outlay		-	109,971	109,500	-
Transfers Out					
59999 - Fund Transfer - Out					
Total Transfers Out		-	-	-	-
Total Expenses		**956,144**	**1,124,962**	**1,208,615**	**1,204,402**

Community Support (3002)

This budget includes the City's economic development budget and the contribution to the Museum operations. Based on several meetings with the Angels Camp Business Association appointees, talking with local businesses, the Chamber of Commerce, the Calaveras Visitors Bureau, the County Economic Development Director, and the Council, this budget includes several projects and investments that would align perfectly with the City Strategic Plan while making the best use of the ARPA – COVID funds, General Fund Contribution, and TOT.

Projects for ED

Economic Development is the creation of wealth from which community benefits are realized. It is an investment in growing our economy and enhancing the prosperity and quality of life for all residents.
The City can use up to $212,000 of ARPA funds that require to be obligated by 2024 (not spent).

Downtown Benches

The current benches downtown prevent accessibility, and are in failing shape, and requesting the business owners to replace them will prove difficult. To ensure that all of the benches meet standards, staff have worked with a vendor to find a solution to bring forward to the Planning Commission, with the idea that owners could purchase them. The cost would be prohibitive to already struggling businesses. The total cost for 12 benches would be $28,000 and would provide benches for all downtown use, enhancing the city's appearance (Tier 1).

Plaque Project

For several years, Angels Camp Business Association have had plans to create plaques commemorating all the downtown buildings in their "heyday". Due to lack of funding, lack of time, etc., that project never came to be. Staff has been meeting and discussing this project as a way to enhance the city's economic vitality and promote economic opportunities (both Tier 1) by creating a walking "trail" to follow these plaques. The original plan was to have buildings that are no longer standing also be included. However, the staff's recommendation is to focus on current buildings, bring the plan forward to the Planning Commission to approve the concept drawings, and move ahead with engraving and placement. This cost would be $20,000.

Hop N' Shop – Next Round

The Hop N' Shop program was very successful and we have heard nothing but positive takeaways from businesses. While some shoppers really wanted to have gas, stations included, or the ability to pay their utility bills, the program is to aid local businesses by incentivizing shoppers to shop here in Angels. It wasn't created to be a residential assistance program, there were several programs for that and very little for businesses.
The recommendation is to prompt another run with $35,000 into the program.

Business Grants

Downtown, specifically, has struggled post-COVID. We have empty window fronts that have no want or desire to rent and these vacancies make those that are filled struggle to get feet on the street. To help these businesses, the idea is to offer expansion and enhancement grants to qualifying businesses. Staff would work to build a comprehensive program with Council input that will include various approved uses, the application process, the review panel, and the award process.
Recommended uses could be equipment replacement, interior/exterior updates, one-time employee incentives for businesses that are struggling to find or retain help, etc.
The recommended budget is $95,000 and this hits Tier 1 for ED.

Downtown Window Project

While staff is working on policies to bring back to Council that will incentivize vacant owners to rent, the empty window fronts are a discouraging view for visitors and cause passer buyers to not stop. Staff has met with the Museum and Gateway Press to discuss options for working with building owners to cover windows with historical images and contact information for potential tenants. At the very least this gives visitors something to look at while they walk downtown and ensures that open businesses get visited. The images would still be transparent enough for law enforcement to monitor but opaque enough to have historical imagery and a story to read.

The cost estimate is $25,000 and aligns with Tier 1 Enhancing the City's Appearance.

Frog Hop of Fame

It was an annual tradition that the winner of the frog jump would get a plaque on the Hop of Fame (Downtown Sidewalks). This stopped during COVID, and has not occurred again. The vendor who has the mold is unreachable. Staff have identified another vendor but will need to have a new mold made and the City need sot address how to limit liability and risk on the existing plaques before adding any new ones. The creation of a new mold will be $2500 and the cost to have the plaque made and installed is another $950 per plaque. The budget to catch up is $5,350 and there would be an annual cost for staff to reapply for anti-slip treatment to the plaques to prevent falls.

The other option would be to look at using engraved bricks/steps instead and placing them at Utica Park as part of a new exhibit that can be added indefinitely for less cost and less risk.

Downtown Lights

The Holiday swags are end-of-life. They were purchased years ago and have finally hit their final days. To ensure that the Downtown gets dressed up to promote visitation, staff are recommending purchasing new lighting strands for across-highway placement. Due to Caltrans rules, there are limitations on certain colors. Staff would identify a few options within the budget and bring forward to the Planning Commission for selection and approval.

Special Event Program

Finally, the Special Event Program was added to the 2022-23 budget and will be a fixture in the 2023/24 Budget. This year staff will be promoting, as discussed an updated and easier-to-use application. $25,000

Strategic Planning Alignment

A1, A4, A5, B4, C2, C7

Community Support	6/30/22 Actuals	6/30/23 Est Actuals	2022-23 Budget	2023-24 Request
Revenues	0	34,136	55,000	237,000
Expenses	109,054	54,024	90,520	293,990
Net General Fund	(109,054)	(19,888)	(35,520)	(56,990)

Changes in the budget:

- Finance is fully staffed. Recall, there was a full-time position that was working part-time, and there was turnover prior to the current City Administrator coming on.
- Insurance through the Pool has increased by $123,532.
    - Staff are working on a full audit of all property coverage to ensure we aren't covering equipment/facilities that we no longer have or the opposite adding those that are missing.

- Staff will be working on using the EAP and ERMA (or equivalent) this year to maximize on training that we are already paying for.
- Staff will be working on ensuring there are Workers Comp debriefs and Liability Claim debriefs to identify policies to eliminate risk for future.

- Addition of professional services to assist with implementation plans and processes for staff with Citygate.

Fiscal Year 2023-24 Department Requested Budget				
Community Support	6/30/22 Actuals	6/30/23 Est Actuals	2022-23 Budget	2023-24 Request
Revenues				
Tax Related Revenue				
40203 - Transient Occupancy Tax		25,000	25,000	
Per CVB Agreement $25k is pulled off top for Marketing				25,000
Total Tax Related	-	25,000	25,000	25,000
State Grants				
44028 - CPPA Grant		9,136	30,000	-
For Museum energy 22/23 Efficiency Grant				
Total State Grants	-	9,136	30,000	-
Transfers In				
49999 - Fund Transfer - In				
ARPA Funds				212,000
Total Transfers In	-	-	-	212,000
Total Revenues	**-**	**34,136**	**55,000**	**237,000**
Expenditures				
Professional Services				
50081 - Outside Consultant	50,000	50,000	80,000	
CVB Museum Contract				50,000
Total Professional Services	50,000	50,000	80,000	50,000
Materials & Supplies				
50056 - Computers/Software				500
Total Materials & Supplies	-	-	-	500
Community Support				
50201 - Community Support		3,788	6,500	
Downtown Bench Project				28,000
Plaque Project				20,000
Downtown Window Project				25,000
Hop N' Shop				35,000
Business Grant Programs				95,000
Special Event Grant Item				25,000
50202 - League of Cal Cities	3,418	236	3,380	-
50207 - Central Sierra RC&D Dues	636		640	640
50214 - Frog Hop of Fame				5,350
50209 - Calaveras Chamber Dues				500
50211 - Rabbit Trophy Buckle				
50220 - DAC Support	55,000			
Total Community Support	59,054	4,024	10,520	243,490
Total Expenses	**109,054**	**54,024**	**90,520**	**293,990**
Net Budget	**(109,054)**	**(19,888)**	**(35,520)**	**(56,990)**

Building and Planning (4000)

This budget includes 1 fulltime employee, a contracted Planning Director, a contracted Building Official, Code Compliance, and Engineering costs for applicants (development and builders).
The Building Fees should fully offset the costs of providing the plan check, inspections, and administrative oversight. Planning fees do not, and this is very common across all agencies. Planning associated with development ties the agency to look at public infrastructure to ensure that the impacts associated with that development can be handled with existing resources or prompt a development agreement to help mitigate some of those costs now and into the future. Because of that, planning costs will have a general fund cost.
This budget includes a significant general fund contribution because many of the fees for some of the projects were paid in 2022/23 and are included in the General Fund equity (cash carry).

Projects Worth Noting

- Habitat for Humanity is ramping up.
- Foundry Lane is entering an initial study phase
- MACT museum is moving forward with a groundbreaking in June
- Utica Hotel continues.
- Evacuation Assessment
- Wayfinding Sign Project
- Parking and EV grant research and development

Strategic Planning Alignment
A1, A2, A3, A4, A6, A8, B1, B2, B3, B4, B5, C2, C3, C7

Building and Planning	6/30/22 Actuals	6/30/23 Est Actuals	2022-23 Budget	2023-24 Request
Revenues	156,131	362,075	413,390	559,000
Expenses	334,608	398,447	480,005	800,016
Net General Fund	(178,477)	(36,372)	(66,615)	(241,016)

Changes in the budget:

- Recall that the department had some turnover. This will be a full year with the full-time staff.
- iWorQ will be used for Business Licenses and Permitting, allowing applicants to access without actually coming in for some simple submissions.
- Staff are recommending increasing Code Compliance from $20,000 to $45,000 (Tier 1 Public Safety)
    - The plan has always been to start with the more senior Officer to help establish the program and then move to a lower-level Officer as the primary allowing us to gain more hours for the same costs or less.
    - With this change we will get XX hours or the equivalent of XX days for the year.
- The City has received several requests for annexation. To do this, we would have several tasks required in order to bring forward to Council and ultimately the LAFCO Board. Staff are recommending $80,000 to facilitate this with funds coming from the GF Projects Fund. (Tier 1 Conservation and Open Space and Public Facilities and Services)

Fiscal Year 2023-24 Department Requested Budget				
Building and Planning	6/30/22 Actuals	6/30/23 Est Actuals	2022-23 Budget	2023-24 Request
Revenues				
Licenses & Permits				
40301 - Sign Permits	1,723	1,965	1,500	2,000
40302 - Home Occupancy Permit	1,723	1,588	1,500	2,000
40303 - Building Permits	104,478	312,605	223,150	300,000
40304 - Encroachments	6,146	4,899	3,500	3,000
40307 - SB 1186 Revenues	-	-	2,000	2,000
40600 - Planning Fees	16,648	37,222	131,740	50,000
Total Licenses & Permits	130,718	358,278	363,390	359,000
Service Charges				
40621 - Admin Fee		3,000		
Move to fee code				-
Total Service Charges	-	3,000	-	-
State Grants				
44000 - Grant Income		-	50,000	
LEAP				65,000
All Hazards				55,000
SB2				-
Total State Grants	-	-	50,000	120,000
Other Revenues				
40714 - Reimburseable	5,270	797	-	
Total Other Revenues	5,270	797	-	-
Transfers In				
49999 - Fund Transfer - In	20,143			
Annexation Costs from 115				80,000
Total Transfers In	20,143	-	-	80,000
Total Revenues	**156,131**	**362,075**	**413,390**	**559,000**

Expenditures					
Salaries & Benefits					
50000 - Salaries		32,633	44,107	47,644	57,845
50002 - Overtime		489	1,791	1,500	1,500
50017 - Leave Payout		3,275	2,494	1,646	1,500
50020 - Medicare		415	621	740	839
50021 - FICA		2,144	1,764	3,159	3,587
50025 - Health Insurance		2,144	17,375	15,147	17,833
50026 - Dental & Life Insurance		947	1,417	1,712	1,712
50027 - Vision Insurance		136	245	226	226
50028 - PERS		4,791	4,750	7,142	9,227
50029 - Long Term Disability		247	450	434	411
50031 - Retiree Benefit		51,438	6,809		
50034 - Cell Allowance		29	152	480	480
50037 - Life Insurance		34	73	58	58
50038 - PERSUL		17,459	16,000		16,382
50042 - Planning Commissioners		2,400	1,970	3,000	3,000
50350 - Workers' Compensation		852	3,651	3,882	3,760
Total Salaries & Benefits		119,433	103,668	86,770	118,360
Services & Supplies					
50074 - Alarm					250
Signal Service					
50111 - Utilities		2,062	1,685	2,040	
Prorated share of W&WW					2,000
Total Services & Supplies		2,062	1,685	2,040	2,250
Utilities					
50051 - Electricity		321	697	510	750
50053 - Telephone		1,089	1,382	1,104	500
Total Utilities		1,410	2,079	1,614	1,250
Repairs & Maintenance					
50060 - Copier		710	783	720	800
50061 - Computer Maint/Software Lease		557	-	350	350
Total Repairs & Maintenance		1,267	783	1,070	1,150

Professional Services					
50081 - Outside Consultant		180,719	188,542	277,760	
Building Inspector/Official					100,000
Annexation BOE Costs					45,000
Annexation Survey/Engineering					35,000
Interwest - All Hazards					55,000
LEAP Task Order					65,000
Planning Services					90,000
Surveyor Services - City					5,000
Surveyor - Projects					5,000
50085 - IT Services		1,900	827	500	1,000
50087 - Engineering Services		9,084	61,316	25,000	
Roll over MACT and H4H fees					150,000
Private Project Engineering					20,000
50366 - Code Enforcement			-	20,000	45,000
Total Professional Services		191,703	250,685	323,260	616,000
Materials & Supplies					
50056 - Computers/Software		557	4,002	4,339	2,500
iWorQ					10,000
365					350
Parcel Quest					1,800
Desktop Printer					400
50152 - Office Supplies		2,341	1,419	1,500	2,000
Total Materials & Supplies		2,898	5,421	5,839	17,050
Other Services & Charges					
50301 - Dues & Subscriptions		1,800			500
Online Building Code Subscription					
GIS					
50302 - Training & Travel		220	1,560	2,500	-
Planning Commission Training					2,500
Permit Training Class					2,500
50311 - Legal Notices		3,921	655	14,000	5,000
50310 - LAFCO Contribution		9,894	31,912	31,912	33,456
Total Other Services & Charges		15,835	34,127	48,412	43,956
Capital Outlay					
51005 - Computer/Software			-	11,000	-
52096-Capital Project					
Playground Per Capita					
Total Capital Outlay		-	-	11,000	-
Total Expenses		**334,608**	**398,447**	**480,005**	**800,016**
Net Budget		**(178,477)**	**(36,372)**	**(66,615)**	**(241,016)**

Fire Department (6000)

The Fire Department operates with one part-time Fire Chief, one Deputy Fire Chief, and four fire staff. Recall three positions were added to the 2021/22 fiscal year budget. The department has also been using a contract for service with the Altaville Melones Fire District, three "permanent" part-time staff, and a handful of extra-hire staff.
Many calls are for lift assists and a significant number of those are specifically for the assisted living facility – Foothill Village. The staff has been directed to begin discussions with the management there as to how to limit the call for service that is occurring, by staffing appropriately and/or amending their own policies and insurance coverage to permit those services to be funded with the rents collected by the occupants. At this point, the calls, being taxpayer funded could be construed as a gift of public funds.

Personnel Change

As noted above, the department has relied on fixed part-time personnel. Per labor law, an employee who is regularly scheduled becomes a "permanent" employee and while not represented by the Union does have legal rights to the position that they have been holding. Additionally, the City policy dictates that only the City Council can approve permanent part-time employee positions. To ensure that 1) the positions are identified as part of the City classification schedule and 2) we are adhering to policy and best practices, the recommendation is to add these positions to the personnel schedule, while remaining part-time.
This would create three positions fixed as two Firefighters and one Fire Captain. The Department will continue to rely on an extra-hire budget to fill voids in scheduling and will cease the Altaville Melones contract.
The Fire Chief and City Administrator will continue to discuss scheduling options to reduce the overall costs while ensuring proper coverage for the community.
Additionally, as Public Works has been down four staff, the Fire staff has been tasked with assisting in vegetation management on City property and helping with public outreach during emergencies by distributing fliers.

Measure A – Fire Tax

The public initiative, Measure A, is gathering signatures again to be placed on the March 2024 ballot. They will need to secure 2,124 valid signatures to make that happen and are currently in the process of campaigning to get them. The City Administrator did meet with Dana Nichols to discuss concerns over the measure, including negative impacts on the City's appropriation limit, inability to raise taxes for the City's overall public Safety needs in the future, and concerns over the lack of long-term planning for capital investment and employee benefit liabilities. Nevertheless, the measure is continuing. Discussion with Council will be planned as to how to handle the impacts should it pass and what that means to the City overall.
Recall, the initiative, if approved would increase the County Sales Tax by 1%. Given the City is currently collecting 0.5% as a City Tax, shoppers in the City pay 7.75%. If approved that rate would go up to 8.75%, while the rest of the County will pay 8.25%. The silver lining is the City of Sonora did approve a City Tax, bringing them up to 8.75%, while Tuolumne County remains at 7.25%. With that said, there is less risk of revenue leakage to Sonora, as they would be at the same rate. The difference is that Sonora retains that 2.5% for operations while the City of Angels only retains 1.5% for its same operations.

Strategic Plan Alignment

A1, A3, A8, C5, C7

Fire Department	6/30/22 Actuals	6/30/23 Est Actuals	2022-23 Budget	2023-24 Request
Revenues	190,315	182,928	198,831	233,319
Expenses	959,037	906,348	894,364	968,984
Net General Fund	(768,722)	(723,424)	(695,533)	(735,665)

Changes in this budget include:

- Full costs of three additional positions.
- Elimination of the AMFD Contract. Reduce 50001 – Parttime by $31,160
- Health insurance costs increased due to employee changes.

- Increase Workers' Compensation. The department was not charged for part-time or extra hires. Now are.
- Fire Chief requested additional training for staff $1500 per employee.
- 2022/23 Budget included Fire Mitigation Transfers and higher Prop 172 than permitted. Reduced by $39,000.
- TOT Carry over of $34,659
- Loss of MACT parking lot rental

Fire	6/30/22 Actuals	6/30/23 Est Actuals	2022-23 Budget	2023-24 Request
Revenues				
State Grants				
44000 - Grant Income		14,575	9,620	
PCAC Mini Grant				1,000
50/50 Grant				9,500
Total State Grants	-	14,575	9,620	10,500
Other Revenues				
40714 - Reimburseable	2,229	1,465	2,091	
Fire Classes				3,500
40612 - Fire Special Services	4,870	6,215	5,000	
Describe what this is for for clarity				5,000
Total Other Revenues	7,099	7,680	7,091	8,500
Income on Assets				
40704 - Property Rental	18,720	4,727	3,120	
No more rental income				-
Total Income on Assets	18,720	4,727	3,120	-
Transfers In				
49999 - Fund Transfer - In	164,496	155,942	179,000	
Prop 172				25,000
TOT				154,660
TOT Fund Carry Over				34,659
Total Transfers In	164,496	155,942	179,000	214,319
Total Revenues	**190,315**	**182,924**	**198,831**	**233,319**

Expenditures					
Salaries & Benefits					
50000 - Salaries		212,757	305,723	340,936	376,344
50001 - Salaries - Part Time		393,476	222,248	180,960	
3 Part-time Perms					124,800
Extra Hires					25,000
50002 - Overtime		18,796	21,935	18,407	20,000
50003 - Strike Team Salaries		19,039	-		
50004 - Fire Planned Overtime		5,168	7,217		-
50010 - Callout		-	-		8,719
50015 - Holiday Pay		8,585	12,855	12,502	12,966
50017 - Leave Payout		-	4,202	8,000	8,000
50020 - Medicare		7,787	9,753	7,893	7,796
50021 - FICA		33,298	35,858	35,403	33,403
50025 - Health Insurance		38,695	63,616	59,745	76,782
50026 - Dental & Life Insurance		3,804	5,886	5,676	5,776
50027 - Vision Insurance		574	952	937	1,000
50028 - PERS		55,203	61,976	49,980	55,765
50029 - Long Term Disability		1,289	2,625	2,690	2,781
50031 - Retiree Benefit		17,507	2,270		-
50032 - Uniform Allowance		1,504	-		3,750
50034 - Cell Allowance		598	1,274	2,400	1,200
50037 - Life Insurance		211	351	288	288
50038 - PERSUL		10,519	13,000	12,708	13,155
50350 - Workers' Compensation		31,672	52,880	44,137	60,104
Total Salaries & Benefits		860,482	824,619	782,662	837,629
Services & Supplies					
50111 - Utilities		2,158	1,729	2,300	
W/WW					2,340
61012 - Abatement Costs			1,152	1,591	
Weed abatement charges					1,500
Total Services & Supplies		2,158	2,880	3,891	3,840
Utilities					
50051 - Electricity		2,856	5,076	4,531	5,177
50053 - Telephone		4,321	3,066	4,200	
ATT Mobility					2,000
Comcast - Should look at Ringcentral					2,300
50052 - Propane		1,752	2,321	2,000	
Campora					2,500
Total Utilities		8,929	10,462	10,731	9,477

Repairs & Maintenance					
50060 - Copier		1,531	923	1,600	
Wells Fargo Lease - When does this lease end?					4,305
What is Inland Business Services? How much are you actually printing					
50063 - Equipment Maintenance & Repair		3,216	3,319	3,000	
Chainsaw, small engine, generator					3,600
A lot of the expenses are actually just supplies. Should consolidate to 50153					
50068 - Building Maintenance		8,666	2,298	3,500	
HVAC, Garage Doors, Building repairs					3,500
Pest Control					1,200
Fire extinguisher Maint					250
50064 - Vehicle Maintenance & Repair		29,726	26,000	26,000	
Misc vehicle and engine maint and repairs					20,000
50062 - RMS System		1,323	-	630	
50065 - Radio Maintenance		1,418	487	1,500	
Annual					1,500
50073 - SCBA Maintenance		11	2,967	3,000	
Annual					4,500
50071 - Equipment Rental		-	-	500	
Remove					
Total Repairs & Maintenance		45,891	36,863	41,230	38,855
Professional Services					
50081 - Outside Consultant		400		700	
Fire Classes					-
Total Professional Services		400	-	700	-
Materials & Supplies					
50056 - Computers/Software			9,481	6,850	
365					2,100
Need new computers for Fire Staff					3,500
Lexipol					5,133
New Software licensing (RMS)					4,400
50152 - Office Supplies		1,207	1,358	1,600	1,600
50054 - Fuel		19,422	5,403	13,000	13,000
50150 - Field Supplies			-		
50153 - Materials and Supplies		6,126	-		
Cleaning supplies from 50158					2,600
Expenses from 50063					750
50155 - Promotional Materials			-		
Let's think about property outreach for fire safety					1,500
50156 - Code Books		-	-	1,000	
Need both E and physical					2,000
50157 - Medical Supplies		378	5,351	21,500	20,000
Total Materials & Supplies		27,133	21,593	43,950	56,583

Other Services & Charges					
50301 - Dues & Subscriptions		255	87	100	100
50302 - Training & Travel		9,656	3,156	5,000	
8 employees @ 3 classes a year ($1500 pp)					12,000
What training for the year?					
50158 - Facility/Janitorial Services		-	2,636	2,600	-
50305 - Physicals		184	-	2,500	
Coordinate with Rose on what, who, and a schedule so we can negotiate a contract with a provider					4,500
50306 - Fire Uniforms		3,089	3,884		
PPE					4,000
Let's think about a standard City provided safety equipment and not call it uniform (because it isn't)					
50326 - Fire Meals		860	-	1,000	
Water/emergency meals					2,000
Total Other Services & Charges		14,044	9,763	11,200	22,600
Total Expenses		**959,037**	**906,348**	**894,364**	**968,984**
Net Budget		**(768,722)**	**(723,424)**	**(695,533)**	**(735,665)**

Police

Police Department (6100)

The Police Department was on the fringe of needing to contract for services from the County due to significant turnover and the inability to recruit and retain staff. Staff morale was down and long-time existing staff were likely to move to other agencies. Under the direction of the City Council, the City Administrator, Police Chief, and Police staff met and identified changes that would secure our existing staff and set the department up to be able to recruit qualified employees and retain them once again.

While increased compensation was the main shift, it was also the recognition from Council by investing in a multi-year contract that would not allow these positions to fall behind again. Staff agreed to this multi-year investment. While not receiving all the equity adjustment in year one, they see the commitment of the Council and Management and we recognize their commitment to our community.

The department is now fully staffed and within a matter of months will be out of training mode on our newest staff. The calls range from domestic abuse to theft and everything in between. Now that the department has full staffing, the focus for this year will be on more public outreach, building more efficient and effective processes, and having more time to discuss and help plan needs within the community when new development, parks, etc. are being contemplated.

Addressing Technology

The department is currently working with outdated technology that doesn't permit the in-field officers to take reports that would automatically update the necessary systems. Instead, once they get back to the office, they spend hours entering this information into the RIMS system. Administrative staff also are using antiquated systems that require dual entry across multiple systems.

Sunridge RIMS

An investment in updating the RIMS system will allow for real-time reports in the field, allowing administrative staff to immediately have access to that information and move the reports more effectively through the process. The server is housed at the Calaveras County Sheriff's Office, where their staff handles the officer's MDT (Mobile Data Terminal) system in their patrol cars. The upgrade requires the replacement of servers in their data center for our information as well as upgrading the software.

AXON

RIMS CAD transfers basic RIMS CAD Incident information to the Axon body camera system. Using the Officer/Unit ID, the interface correlates CAD events by:

- Automating basic incident information entry for every recording
- Improving data accuracy with complete, correct info
- Increasing officer efficiency after each recorded call

This investment would allow body camera and vehicle information to be automatically tied to a report to make investigations and prosecution more efficient.

ALPR – Auto License Plate Reader

This will be funded with a Homeland Security grant and automatically reads license plates that are identified in the various databases "hotlists", then notify Officers of a match. This is helpful in a range of crimes that have happened. Only law enforcement has access to the system. There must be a criminal case or incident number to have a plate added to the databases. There would require to be a lawful purpose with a need to know and a right to know the information.

The lawful purposes required for users to access the system are:

- 1. Locate Stolen, Wanted, or Suspect Vehicles.
- 2. Locate Suspect(s) of Criminal Investigation or Arrest Warrant.
- 3. Locate Witnesses or Victims of Violent Crime.
- 4. Locate Missing Children and Elderly individuals (Amber / Silver Alerts).
- 5. Protect the Public during Special Events / Situational Awareness. 6. Protect Critical Infrastructure.

Focus on Officer Wellness

The City has invested in Cordico. This is a wellness program for high-stress professions. The City has long had access to EAP (Employee Assistance Programs) and that will continue. However, the critical calls that many officers attend can be quite alarming to most and have lasting impacts on their mental health. As a small city, we are not immune to suicide, horrific domestic abuse, child abuse, batteries, and murder occurring within our city limits. Our Police will be the ones that respond and attend to those calls. It is important to support our staff to limit and mitigate the lasting impacts that can occur if not addressed.

The City Police Department was also the recipient of an Officer Wellness grant that will allow the purchase of gym equipment to keep them in peak shape. Additionally, studies show that exercise has benefits for mental health.

Revenue Considerations

With the completion of the speed survey, the Officers can now start citing drivers for violation of our speed limits. One note is that the City gets very little revenue for these citations. However, the City IS the County Parking Enforcement. Interesting as that is, we do reap the biggest benefits from parking citations. There has been a lot of discussion on limiting parking downtown, near Mark Twain Elementary, and other areas around the City. Engineering, the Police Chief, the City Administrator, and the point of contact for those requesting or benefiting from these changes will be meeting to discuss and bring forward to Council when a vetted plan is identified. This would have the ability to increase revenues for the Department.

Strategic Plan Alignment

A1, A3, A7, A8, B1, B4, B5, C6, C7

Police Department	6/30/22 Actuals	6/30/23 Est Actuals	2022-23 Budget	2023-24 Request
Revenues	224,165	393,941	387,472	263,276
Expenses	1,787,385	1,875,120	2,267,629	2,323,923
Net General Fund	(1,563,220)	(1,481,179)	(1,880,157)	(2,060,647)

Changes in this budget include:

- Several grants are being included in this budget.
- The increased MOU changes are contemplated in this budget.
- Utilities will be going down by downsizing from a 2" to a 5/8" meter.
- Investment in Officer Safety

- Increase in Dispatch contract (CPI)
- Investment in technology
- Loss of MACT parking lot rental
- NO vehicle purchases this year.

Fiscal Year 2023-24 Department Requested Budget				
Police	**6/30/22 Actuals**	**6/30/23 Est Actuals**	**2022-23 Budget**	**2023-24 Request**
Revenues				
Licenses & Permits				
40719 - CCW Fees		426	1,500	
				1,500
Total Licenses & Permits	-	426	1,500	1,500
Service Charges				
40608 - Police Special Services	4,364	4,710	3,000	
Misc Fees				3,000
Total Service Charges	4,364	4,710	3,000	3,000
State Grants				
44000 - Grant Income	25,816	178,492	117,305	
ALPR HSG				46,000
Wings of Freedom				-
Total State Grants	25,816	178,492	117,305	46,000
Other Revenues				
40714 - Reimburseable	1,843	35,378	21,313	
What would this be for?				-
40503 - POST Training Reimbursement	602	3,916	2,500	
Should align with 50320.				5,000
40707 - PD Vest Reimbursement	834		1,600	
Should align with 50323. 50%				1,500
44029 - MOA PD Reimbursement County	4,669	19,083	75,000	
SRO - BHHS				59,876
40715 - WC Claim Payments				
Total Other Revenues	7,948	58,377	100,413	66,376

Fines & Penalties					
40401 - Traffic/Parking		235	104	150	
Will depend on speed enforcement					150
40402 - Criminal Fines		394	183	250	
					250
40404 - Parking Enforcement		8,087	13,760	10,000	
Stanislaus					
Downtown					
General					10,000
Total Fines & Penalties		8,716	14,047	10,400	10,400
Income on Assets					
40704 - Property Rental		18,720	4,727	3,120	
Was for MACT. No more.					
Total Income on Assets		18,720	4,727	3,120	-
Transfers In					
49999 - Fund Transfer - In		158,601	133,162	151,734	
SLESF					109,500
Prop 172					25,000
AB 109 - OT Probation Searches					1,500
Total Transfers In		158,601	133,162	151,734	136,000
Total Revenues		**224,165**	**393,941**	**387,472**	**263,276**

Expenditures					
Salaries & Benefits					
50000 - Salaries		696,293	664,372	795,307	853,771
50001 - Salaries - Part Time		22,801	21,000	38,000	38,000
50002 - Overtime		37,028	53,000	40,000	40,000
50011 - On-Call Pay		15,746	14,000	18,322	19,362
50015 - Holiday Pay		21,398	17,411	20,000	30,975
50016 - K-9 Program			549	725	10,833
50017 - Leave Payout			1,807	10,000	5,000
50020 - Medicare		10,929	11,236	10,837	12,778
50021 - FICA		46,756	49,384	46,334	54,637
50025 - Health Insurance		77,075	73,066	104,563	117,500
50026 - Dental & Life Insurance		7,980	6,257	9,951	9,960
50027 - Vision Insurance		1,106	946	1,388	1,500
50028 - PERS		113,142	112,117	124,808	159,715
50029 - Long Term Disability		4,118	4,244	5,306	6,257
50031 - Retiree Benefit		123,137	4,539		-
50032 - Uniform Allowance		7,250	5,871	8,750	8,750
50034 - Cell Allowance		40	1,229	480	2,400
50037 - Life Insurance		441	551	519	519
50038 - PERSUL		223,474	250,000	248,544	253,374
50350 - Workers' Compensation		37,572	60,733	55,330	65,343
Total Salaries & Benefits		1,446,286	1,352,313	1,539,164	1,690,674
Services & Supplies					
50107 - Solid Waste Fees		150		150	150
50059 - Internet/Wireless Connection				4,500	
Comcast					4,500
50074 - Alarm			3,373	4,826	
Annual Service Fee					2,226
50111 - Utilities		6,608	5,544	6,700	
W/WW Charges - need to change 2" to 5/8"					2,400
50058 - Auto Lease		7,256	7,882	7,260	
Final Payment					5,443
50112 - CCW Fees			1,186	1,500	
					1,500
Total Services & Supplies		14,014	17,984	24,936	16,219

Utilities					
50051 - Electricity		6,235	8,981	8,326	9,430
50053 - Telephone		14,241	10,497	16,363	
Wireless Service - Verizon					5,780
Main Line					2,760
Long Distance					1,200
Can eliminate long distance and fax with ringcentral					
Comcast					4,224
Fax Line					1,416
50052 - Propane		1,105	1,322	1,500	1,389
Total Utilities		21,581	20,801	26,189	26,199
Tools & Equipment					
50072 - Safety Equipment			16,941	30,163	
General Equipment					3,500
Officer Safety Plan					22,000
OSP Equipment					7,600
Taser Contract					3,500
Total Tools & Equipment		-	16,941	30,163	36,600
Repairs & Maintenance					
50060 - Copier		6,630	7,754	7,500	
New Copy Lease					4,800
50063 - Equipment Maintenance & Repair		832	-	2,000	
Misc Equip					2,000
50068 - Building Maintenance		1,246	2,347	4,500	4,500
50064 - Vehicle Maintenance & Repair		15,665	21,717	22,000	
Would this number go down with new vehicles					22,000
50062 - RMS System		1,400	-	1,400	
Crimestar - 4 Licenses (reduce to one with RIMS upgrade)					1,400
50078 - Computer/Software		5,117	-	4,045	
Unexpected software needs					1,500
50133 - Rims License		2,802	4,829	3,187	
inactivate					
50135 - Digital Evidence Maintenance		2,493	3,886	2,566	
Goes away with OSP Upgrade					-
Total Repairs & Maintenance		36,185	40,533	47,198	36,200
Professional Services					
50085 - IT Services		4,325	12,000	12,000	12,000
Coneth					
50084 - Administrative Fees				600	
Remove					
50099 - Dispatch Contract		179,536	188,514	188,514	
4.2% CPI Increase					196,432
Total Professional Services		183,861	200,514	201,114	208,432

Materials & Supplies					
50056 - Computers/Software			3,509	6,550	
CORDICO - Officer Wellness					3,000
Consolidate from 50078? Being used for M365					6,550
RIMS Software					2,050
RIMS CAD/Mapping					3,530
RIMS Licensing					4,020
50152 - Office Supplies		3,553	565	3,500	3,500
50054 - Fuel		31,100	26,000	30,000	
					30,000
50153 - Materials and Supplies		764	44	1,000	
Misc Supplies					1,000
Radar Speed Signs (with data collection) - (4)					12,398
50151 - Range Supplies		5,140	7,503	3,500	
Some range project costs were posted here. Need to correct					5,000
Total Materials & Supplies		40,557	37,621	44,550	71,048
Other Services & Charges					
50301 - Dues & Subscriptions		772	802	1,000	
Foxit, Adobe would be less					200
PO Box					170
APB Net - Annual					160
Stamps					216
Critical Reach - Annual					145
CLETS User Group					125
Cal Chiefs					200
IACP					250
50302 - Training & Travel		5,211	1,644	10,000	10,000
Records training					
General Training					
50313 - Recruiting		6,141	8,864	7,500	7,500
50158 - Facility/Janitorial Services		1,380	1,318	1,440	
$120/month					1,440
50324 - K-9 Program		6,766	4,942	7,500	
Historically paid using SLESF					7,500
50318 - Investigations		2,809	-	3,000	3,000
50319 - Community Outreach			-		
50320 - POST Training		650	1,045	5,000	5,000
50323 - PD Vests			-	3,000	3,000
Total Other Services & Charges		23,729	18,614	38,440	38,906
Capital Outlay					
51001 - Capital Outlay - Equipment		21,172	30,227	65,000	
Auto License Plate Reader - HSG					43,774
Wings of Freedom					31,087
Gym Equipment - Officer Wellness					9,000
51005 - Computer/Software			-		
RIMS Upgrade					51,619
Axon Enterprise Inc. Fleet 3					12,638
Axon Enterprise Inc. Body Cam					27,743
Coneth RMS Server					23,784
51044 - Deferred Maintenance			-		
51002 - Capital Outlay - Vehicle			139,571	250,875	
Confirm if we need to roll over PO again					
Total Capital Outlay		21,172	169,798	315,875	199,645
Total Expenses		**1,787,385**	**1,875,120**	**2,267,629**	**2,323,923**
Net Budget		**(1,563,220)**	**(1,481,179)**	**(1,880,157)**	**(2,060,647)**

Public Works (7010)

The Public Works Department services the Parks, roadside vegetation management, local road repairs, non-LLD streetlights, sidewalk maintenance, and all city facility maintenance. Staff have vigorous daily line of site reviews of potential risks to the public, including hazard trees, unreported water or sewer leaks, road damages, hydrant damages, water tampering, USAs from residents, contractors, and other utilities, dead animal removal along our roadways, trash collection, and bathroom and facility cleaning and maintenance.

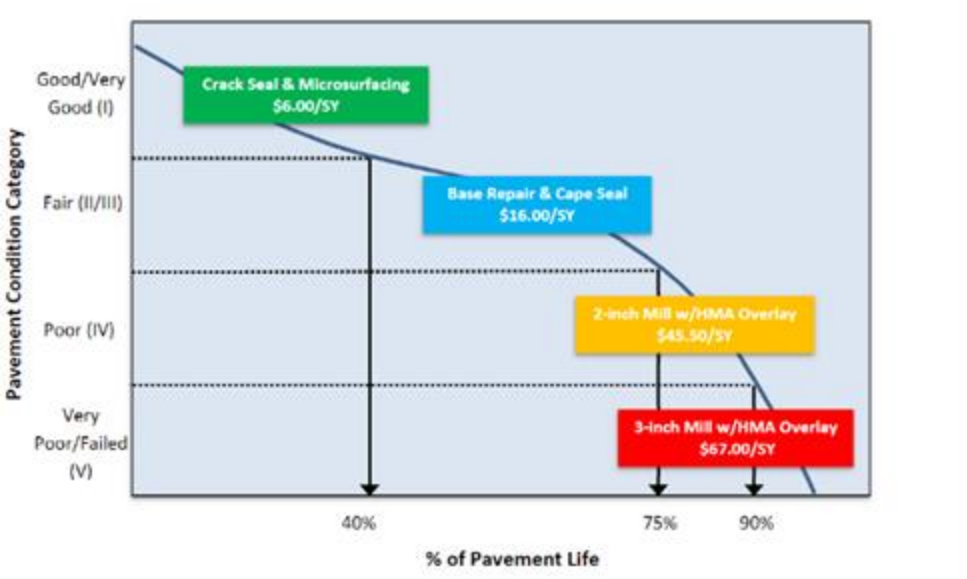
Focusing on Efficiencies and Road Repairs

Per the 2019 Angels Camp Pavement Management Implementation Study, the recommendation was to focus on the roads that are rated above fair to maximize the dollars that are received annually. To date, no road repairs have been made in alignment with the plan.

78% of the City roads are residential, which are the least funded.

The recommendation was to focus on PCI (Rating system) greater than 70, which would be rated in “Good” Condition. 56% of the city roads are rated between 70-100, with 47.7% being in residential and 8.3% classified as collectors (which has some grant funding availability).

The basis for the focus on “Good” roads is the cost to keep them in good condition is much lower than trying to take that $100,000 and pay for full repairs on a fair, poor, and failed road.



The recommendation in the 2023/24 budget is to focus on crack-sealing all the designated roads in the plan, while we look for additional funding for slurry/micro seal equipment. The crack sealing will prevent further deterioration and water penetration while we identify equipment for the next project phase. The report is based on contracted work costs.

Focusing on building efficiency within our own staffing will allow the City to get closer to making an annual dent in the required preventative maintenance on our road system. Where there is a broader need for more of a full rebuild on a road, staff will work on a funding plan for those.

Additionally, a dig once procedure will be focused on. If a water or sewer line needs to be replaced, then the pavement, that was considered to be maintained will occur at the same time.

Obstacles

The first issue is that the City does not own any equipment to do any of the recommended road repairs, primarily crack seal, slurry, and micro seal. The city is required to pay the prevailing wage for contract work, which is over double the cost of existing staff. To maximize the revenues received of approximately $100,000 from Gas Tax, the recommendation is to apply for RMRA funding in the amount of $212,000 to pay for much-needed road repair equipment.

Staff currently spend 4 hours per week (2 employees) mowing and weed-eating the park and facility grounds. This equates to 430 hours per year, or, $18,000 per year. Additionally, staff must address vegetation management along all roadways. This includes 3-4 staff, spending several weeks, in addition to contracting with CCC crews (when available) to clear vegetation. This is an additional cost of $15,000-$20,000 per year.

Investment in a boom mower that would allow a singular staff person to do all of the mowing, and vegetation management while costing $150,000 upfront, pay for itself by freeing up staff to focus on road work projects in addition to protecting the roadways against fire danger. The equipment is also capable of allowing additional attachments for tree trimming (another significant cost we have been experiencing), ditch clearing, etc.

The useful life of this equipment is about 10,000 hours or in our case 10 years. This is an annualized cost of $15,000, compared to the $38,000 we are spending today.

Parks

The city owns three parks and one island (Clifton). Analysis of the water and wastewater charges has identified that the meters are oversized for the needs. The staff has worked with the building inspector to ensure that downsizing will not have any adverse impacts and that the savings associated with the parks will be $15,300 per year.

Clifton Island, while not an official park has been costing the City $3,600 for water and $3,000 for staff maintenance per year. This island would be eliminated with the proposed round-a-bout. Staff are looking for Council recommendations as to what to do with the island in the meantime to save the City $6,600 per year. Drought scape, cease watering, and allow to mow to ground?

Public Bathrooms

The City does not have adequate access to public bathrooms. The Museum has been acting as one, while they are open. The Pickled Porch acts as another for downtown but is only open during normal business hours (Closed M, T, and one month per year). Utica Park has been the final option for public access to bathrooms and those will be closed while construction occurs.

Staff are recommending a discussion on the Pickled Porch bathrooms to be available seven days per week 7am-7pm to align with the downtown businesses. This discussion can occur as part of the lease renewal forthcoming.

Energy

The city is charged with non-LLD lighting. Staff recommends looking at grant funding for energy-efficient lighting and operations. This could include LED light changes, changing appliances to energy-efficient options when they require replacement, etc.

Focus on Safety

To ensure that the City is doing what we can lower liability costs, staff will be focusing on training and safety protocols this year. This includes outfitting vehicles with necessary lighting, safety equipment, and bringing in-house trainers for education. Additionally, the staff is working from available education and training as part of our pool to train staff and management. This will help line staff be better prepared and protected and also help management better support their staff.

Strategic Plan Alignment

A1, A2, A3, A7, A8, C1, C4, C7

Public Works	6/30/22 Actuals	6/30/23 Est Actuals	2022-23 Budget	2023-24 Request
Revenues	27,085	309,674	409,526	717,368
Expenses	59,892	418,450	462,886	792,036
Net General Fund	(32,807)	(108,776)	(53,360)	(74,668)

One-time costs included in this budget:

- $212,000 in road repair equipment to be funded with the RMRA grant funds
- $193,749 boom mower to be paid for with General Fund Balance and RMRA fund balance
- Increased road repair costs to align with CRSSA (CVOID grant) must spend by 2026

Public Works includes five staff (including one Supervisor). They are split between the General Fund for facilities, parks, and roads, Wastewater, and Water for Distribution and Collection work.

- 4 Distribution and Collection Workers (split between GF, Water, and Wastewater)
- 1 Public Works Foreman (split between GF, Water, and Wastewater)

Public Works	6/30/22 Actuals	6/30/23 Est Actuals	2022-23 Budget	2023-24 Request
Revenues				
Tax Related Revenue				
40203 - Transient Occupancy Tax		7,000		
Museum Bathroom and Building Maintenance				7,000
Total Tax Related	-	7,000	-	7,000
Service Charges				
40614 - Banner/Event Fees	482	525	500	500
40504 - Highway 49 Street Cleaning		-	4,600	4,622
43003 - Door Hanger Fee		855		-
Should be zero - ALL W/WW				-
Total Service Charges	482	1,380	5,100	5,122
State Grants				
44000 - Grant Income		-	100,000	
CRSSA				100,000
Total State Grants	-	-	100,000	100,000
Other Revenues				
40714 - Reimburseable	52	4,218		-
Total Other Revenues	52	4,218		
Income on Assets				
40704 - Property Rental		1,657	9,390	
Pickled Porch $782.50/month				9,390
Grazing Leases				7,500
40717 - Park Shelter Rental	6,551	1,913	1,530	-
Total Income on Assets	6,551	3,570	10,920	16,890
Transfers In				
49999 - Fund Transfer - In	20,000	293,506	293,506	
Museum Bathroom and Building Maintenance				7,000
TOT				120,000
Gas Tax- Annual Collections				138,000
LTF - Fund 200				36,356
RMRA Fund				75,000
RMRA - Grant				212,000
Total Transfers In	20,000	293,506	293,506	588,356
Total Revenues	**27,085**	**309,674**	**409,526**	**717,368**

Expenditures					
Salaries & Benefits					
50000 - Salaries		19,202	97,239	59,190	105,632
50002 - Overtime		871	8,425	2,000	6,500
50010 - Callout		290	1,422	1,630	2,915
50011 - On-Call Pay		5,557	17,410	2,071	3,314
50017 - Leave Payout		246	-	1,000	
50020 - Medicare		547	2,358	850	1,532
50021 - FICA		2,996	14,696	3,632	6,548
50025 - Health Insurance		3,574	22,264	9,856	16,812
50026 - Dental & Life Insurance		453	2,040	953	1,525
50027 - Vision Insurance		92	371	175	280
50028 - PERS		4,650	13,463	6,775	13,300
50029 - Long Term Disability		49	902	416	750
50031 - Retiree Benefit		2,636	9,079	-	-
50032 - Uniform Allowance			-		480
50034 - Cell Allowance		133	1,104	576	461
50037 - Life Insurance		24	152	69	111
50038 - PERSUL			31,000	22,602	31,453
50350 - Workers' Compensation		(9,110)	11,611	4,429	6,864
Total Salaries & Benefits		32,210	233,535	116,224	198,477
Services & Supplies					
50107 - Solid Waste Fees		-	114	113	150
50074 - Alarm		1,344	2,036	2,000	2,000
50111 - Utilities		2,796	35,961	27,000	
Utica - Irrigation					7,200
Change Meter Size to 5/8					(4,800)
Utica Restrooms					3,360
Pickle - Rental					2,820
Clifton Island					3,600
Recommend Drought plan					
Altaville School					1,080
Gateway 1					7,200
Remove Meter					(7,200)
Gateway 2					5,700
Downsize Meter					(3,300)
Tryon Park					3,600
Total Services & Supplies		4,140	38,111	29,113	21,410
Utilities					
50051 - Electricity		297	17,905	3,348	
50053 - Telephone		2,633	3,036	3,000	3,100
50052 - Propane			1,372	1,000	1,500
Total Utilities		2,930	22,313	7,348	4,600

Tools & Equipment					
50077 - Equipment			8,785	26,100	15,000
50072 - Safety Equipment			1,965	1,500	1,500
50070 - Tools		103	475	2,000	2,000
Total Tools & Equipment		103	11,225	29,600	18,500
Repairs & Maintenance					
50063 - Equipment Maintenance & Repair		4	2,428	5,500	5,000
50068 - Building Maintenance		4,900	5,469	4,700	4,000
50069 - Grounds Maintenance		11	14,772	2,000	2,000
50064 - Vehicle Maintenance & Repair		209	10,420	1,000	1,000
50071 - Equipment Rental		40	-	1,600	1,600
50075 - Street Signs			846	15,000	
50079 - Operated Equipment Rental		-	920		1,000
50176 - Pavement Repairs		-	-		70,000
50177 - Tree Maintenance		-	1,818		5,000
Total Repairs & Maintenance		5,164	36,673	29,800	89,600
Professional Services					
50081 - Outside Consultant			28,082	172,200	
Total Professional Services		-	28,082	172,200	-
Materials & Supplies					
50056 - Computers/Software			553	1,955	2,000
50152 - Office Supplies		889	525	500	500
50054 - Fuel		10,166	6,119		
50153 - Materials and Supplies		232	21,031	15,000	15,000
50055 - Street Lights			8,570	39,946	25,000
Total Materials & Supplies		11,287	36,798	57,401	42,500
Other Services & Charges					
50301 - Dues & Subscriptions		550		500	500
50302 - Training & Travel		268	5,884	4,000	4,000
50307 - Uniform Service		3,240	5,830	6,700	6,700
Total Other Services & Charges		4,058	11,713	11,200	11,200
Capital Outlay					
51001 - Capital Outlay - Equipment			-	10,000	
Crack Seal Equipment					142,000
Road Repair Equipment					70,000
Boom Mower					193,749
Total Capital Outlay		-	-	10,000	405,749
Total Expenses		**59,892**	**418,450**	**462,886**	**792,036**
Net Budget		**(32,807)**	**(108,776)**	**(53,360)**	**(74,668)**

Wastewater Department (300-8000)

The Wastewater Department will be operating in the last year of the five-year rate plan. The rate plan identified 14 projects, totaling $6.8 million in costs, and included four projects to be addressed through the initial five-year period. Due to turnover within the department, turnover at City Hall, and changes in Council, these projects, while still identified were not moved to the necessary stages to be completed. The 2022/23 budget year focused on getting them all back on track and an energized focus by Engineering and staff.

Capital Projects

These projects have all been listed on the CIP for Wastewater with dedicated funding/outlay in 2023/24 and subsequent years (in short order) so that the remaining projects from the ten-year plan can be contemplated in the next rate study.

In addition to the identified projects in the rate study, the latest winter storms shed light on several areas of concern that will need to be addressed. At the peak of the storm, the wastewater plant was treating 4 million gallons of mainly stormwater. The Superintendent slept at the plant and was onsite for multiple 24-hour periods to ensure that we didn't spill raw, untreated water, all while communicating with engineers and the State in case we had no choice. This was a preventable disaster by merely identifying and replacing faulty sewer lines throughout our system and raising the manholes above flood-stage levels.

One important note s that in order to start planning for sewer line replacements, smoke testing is required. Staff is working with the State to identify a vendor to demo the equipment and train staff on the use. With that equipment, staff will begin working on outreach in the areas being tested to ensure the public is aware that smoke does not mean fire.

Sewer line replacement Projects (I&I)		250,000
East Trunk Sewer Phase 1		875,000
Vallecito Booster Way		500,000
Main Street, Church St-Vallecito Rd		500,000
Gardner Lane, Easy Street		200,000
Raspberry Ln, Lee Lane		300,000
PLC	270,000	

Rate Study

A new rate study is required to be in place prior to July 1, 2024. This would need to kick off in the fall of 2023 to meet that timeline. The last rate study was $54,000, split between Water and Wastewater. This budget includes the final 4% increase in Sewer Rates.

Staffing

The City continues to be understaffed/underqualified in both Water and Wastewater, with the Public Works Superintendent as the only operator licensed to operate both plants. The Chief Plant Operator position has been vacant and while staff has tried to underfill the position to train Operators in Training (OIT) to one day meet the requirements, they have continued to leave once they have enough certifications to qualify for lesser positions with far more pay. The City cannot grow any more without increasing capacity for both water and wastewater and that will required more licenses and certification requirements on staff.

Currently, the Superintendent is required to operate BOTH plants should the one Plant Operator III (that we do have) is out due to vacation or illness. This is an unsustainable staffing plan and will ultimately require a change in the City's current staffing plan or require contracting out to meet requirements.

Staff Safety

The City is focused on staff safety to mitigate workers' compensation claims and injuries that cause staffing shortages. Additionally, we want our staff to be healthy and happy at work and an emphasis on safety and

wellness is paramount to make that happen. Staff and management will be engaging in education and training to align with this focus.

Strategic Plan Alignment

A3, A6, A7, A8, B5, C1, C4, C7

Wastewater Department	6/30/22 Actuals	6/30/23 Est Actuals	2022-23 Budget	2023-24 Request
Revenues	3,017,470	3,331,471	3,240,697	3,614,190
Expenses	1,354,448	2,216,451	2,651,616	2,151,376
Net Sewer Fund	1,663,022	1,205,020	589,081	1,477,594

This department includes a portion of ALL Public Works staff, the Public Works Superintendent, and two operators.

Changes in this budget include:

- 4% increase in rate revenues (per the five-year rate plan)
- Interest revenue increase of $100,000 due to banking change
- Staffing sways dependent on need. The budget will be set based on a perfect scenario of Public Works, Water, and Sewer staffing to augment Wastewater needs. However, the actual use of those staff occurs as is required. 2022/23 included a lot of emergency staffing costs well above budget and focusing more on Wastewater and Water. The 2023/24 budget aligns staffing costs with projected staffing costs as planned.
- $25,000 to do an updated Masterplan (currently ten years old)
- The costs allocation increase to fund Finance and Legal has increased due to increases in insurance costs and recognizing that some Finance staff spend as much as 50% of their time doing Customer Service for Water and Wastewater.
- Electricity is increasing due to rate increases. Staff will be looking at equipment that is at the end of life and identifying more energy-efficient options that will help make operations more efficient.
- Increase tools and equipment to plan ahead for repairs and safety
- Increase building maintenance, looking for energy efficient solutions
- $30,000 for ½ of the rate consultant
- Increase computer to purchase tablets for staff in the field to better address service calls, infrastructure maintenance, and scheduling.
- Fees were getting paid out of various funds. All funds are either water or sewer and are operational, not capital costs. This budget adjustment is correcting that.
- PLC need to be replaced (this is ONE), there will be others to be added to the capital plan
- Tractors for biosolids are needed. The one we have is out of service and not repairable.

Fiscal Year 2023-24 Department Requested Budget				
Wastewater	**6/30/22 Actuals**	**6/30/23 Est Actuals**	**2022-23 Budget**	**2023-24 Request**
Revenues				
Service Charges				
43000 - Rate Revenue	2,925,717	3,235,361	3,218,697	3,494,190
43001 - Utility Processing Fee	320	1,672		
43002 - Uitlity Late Fees			8,000	
43003 - Door Hanger Fee				
43008 - Title 22 - GHC	8,898			
43099 - CAP Sewer		(2,078)		
Total Service Charges	2,934,935	3,234,955	3,226,697	3,494,190
State Grants				
44000 - Grant Income	59,873			
Total State Grants	59,873	-	-	-
Other Revenues				
40550 - Asset Sales	2,000		4,000	
Total Other Revenues	2,000	-	4,000	
Income on Assets				
40700 - Interest Earned	20,662	96,516	10,000	120,000
Total Income on Assets	20,662	96,516	10,000	120,000
Total Revenues	**3,017,470**	**3,331,471**	**3,240,697**	**3,614,190**

Expenditures				
Salaries & Benefits				
50000 - Salaries	209,407	348,634	257,951	302,843
50001 - Salaries - Part Time	1,665			
50002 - Overtime	4,458	6,772	12,450	7,500
50010 - Callout	3,019	3,307	5,544	5,823
50011 - On-Call Pay	2,893	2,376	5,161	6,214
50017 - Leave Payout	17,589	913	18,000	4,500
50020 - Medicare	3,303	3,801	4,167	4,391
50021 - FICA	14,775	16,094	14,816	18,776
50025 - Health Insurance	40,922	42,822	43,081	49,234
50026 - Dental & Life Insurance	4,394	3,678	5,133	4,801
50027 - Vision Insurance	647	606	777	750
50028 - PERS	17,848	26,451	28,399	32,825
50029 - Long Term Disability	1,508	1,711	2,040	2,151
50031 - Retiree Benefit	37,971			
50034 - Cell Allowance	1,369	2,067	2,184	2,200
50037 - Life Insurance	216	239	331	261
50038 - PERSUL	84,958	75,929	48,573	66,836
50350 - Workers' Compensation	14,463	21,267	21,724	19,684
Total Salaries & Benefits	461,406	556,667	470,331	528,789
Services & Supplies				
50074 - Alarm	3,971	4,783	6,200	5,500
52009 - Monitoring Well	6,575	15,380	16,741	16,000
59990 - Cost Allocation O&M	167,084	158,083	125,000	150,000
Total Services & Supplies	177,630	178,246	147,941	171,500
Utilities				
50051 - Electricity	132,974	231,325	175,938	258,500
50053 - Telephone	17,972	21,287	9,000	22,000
Total Utilities	150,946	252,612	184,938	280,500
Tools & Equipment				
50077 - Equipment		2,728	-	3,000
50072 - Safety Equipment	2,501	2,916	3,000	5,000
50070 - Tools	2,073	1,282	1,650	3,000
Total Tools & Equipment	4,574	6,925	4,650	11,000
Repairs & Maintenance				
50063 - Equipment Maintenance & Repair	83,852	105,717	92,639	120,000
Combined 51018 - UV Maint here				
50064 - Vehicle Maintenance & Repair	14,865	3,814	12,523	14,000
50068 - Building Maintenance	2,604	1,510	10,000	10,000
50071 - Equipment Rental	84	66	1,000	1,000
50078 - Computer/Software		386	2,271	2,500
50120 - Equipment R&M - Instruments			3,000	3,000
Total Repairs & Maintenance	101,405	111,493	121,433	150,500

Professional Services				
50081 - Outside Consultant	46,364	667	1,200	1,500
Misc Assistance				1,500
Rate Consultant				30,000
50085 - IT Services		628	500	5,000
50087 - Engineering Services	93,094	74,086	81,200	106,200
50163 - Wastewater Testing	53,296	25,412	30,000	30,000
Total Professional Services	192,754	100,793	112,900	174,200
Materials & Supplies				
50056 - Computers/Software	4,203	3,427	6,400	9,000
Springbrook				6,379
50152 - Office Supplies	1,115	680	1,500	2,000
50054 - Fuel	4,656	4,281	5,500	5,500
50153 - Materials and Supplies	4,613	4,151	6,500	6,500
50160- Laboratory Supplies	5,069	3,506	5,000	5,000
50161 - Chemical	100,329	98,411	120,000	120,000
Total Materials & Supplies	119,985	114,454	144,900	154,379
Other Services & Charges				
50076 - Fire Break	2,232		3,500	3,500
50081 - Outside Consultant				8,400
50093 - Stream Gauge	4,400	4,000	4,000	4,000
50095 - Load Test Generator	6,610	3,287	3,500	3,500
50301 - Dues & Subscriptions	942	408	1,200	1,200
50302 - Training & Travel	1,847	824	3,000	3,000
50307 - Uniform Service	1,727	1,623	2,000	2,000
50310 - LAFCO Contribution	10,200			
50313 - Recruiting	398	175	1,000	1,000
50315 - Fees	88,592	74,439	54,500	115,000
50328 - Sludge Handling	15,509	18,647	25,000	25,000
50329 - Odor Control	13,291			
50358 - Bad Debt Expense			12,000	12,000
50362 - Stream Testing		9,036	12,000	12,000
Total Other Services & Charges	145,748	112,439	121,700	190,600
Capital Outlay				
51001 - Capital Outlay - Equipment		66,521	84,000	
Biosolid tractors				55,000
52096 - Capital Project		-	75,000	
PLC				90,000
Total Capital Outlay	-	66,521	159,000	145,000
Transfers Out				
59999 - Fund Transfer - Out		626,302	1,183,823	-
To Debt Service				344,908
Total Transfers Out	-	626,302	1,183,823	344,908
Total Expenses	**1,354,448**	**2,126,451**	**2,651,616**	**2,151,376**

Water Department (350-8001)

The Water Department will be operating in the last year of the five-year rate plan. The rate plan identified 22 projects, totaling $14.1 million in costs, and included four projects to be addressed through the initial five-year period. Due to turnover within the department, turnover at City Hall, and changes in Council, these projects, while still identified were not moved to the necessary stages to be completed. The 2022/23 budget year focused on getting them all back on track and an energized focus by Engineering and staff.

Capital Projects

These projects have all been listed on the CIP for Water with dedicated funding/outlay in 2023/24 and subsequent years (in short order) so that the remaining projects from the ten-year plan can be contemplated in the next rate study. The water model is ten years old. $10,000 is budgeted to update the model to current infrastructure and needs.

Water Transmission Main Augmentation Program	165,000
WTP Backwash Improvements	4,000,000
WTP Filter Replacement Expansion	3,500,000
Water System Replacement Phase 1	125,000
Water System Replacement Phase 2	390,000
AMI Project	860,000
Water Line Replacements	125,000

Rate Study

A new rate study is required to be in place prior to July 1, 2024. This would need to kick off in the fall of 2023 to meet that timeline. The last rate study was $54,000, split between Water and Wastewater. This budget includes the final 8% increase in Water Rates.

Staffing

The City continues to be understaffed in both Water and Wastewater, with the Public Works Superintendent as the only operator licensed to operate both plants. The Chief Plant Operator position has been vacant and while staff has tried to underfill the position to train Operators in Training (OIT) to one day meet the requirements, they have continued to leave once they have enough certifications to qualify for lesser positions with far more pay. Currently, the Superintendent is required to operate BOTH plants should the one Plant Operator III (that we do have) is out due to vacation or illness. This is an unsustainable staffing plan and will ultimately require a change in the City's current staffing plan or require contracting out to meet requirements.

Staff Safety

The City is focused on staff safety to mitigate workers' compensation claims and injuries that cause staffing shortages. Additionally, we want our staff to be healthy and happy at work and an emphasis on safety and wellness is paramount to make that happen. Staff and management will be engaging in education and training to align with this focus.

Working Smarter

The AMI project would eliminate the need for manual meter reading, which takes all staff (across all divisions) to perform once per month for several days. Direction was given to staff to stop buying manual read meters and identify AMI meters that can be selected for an annual swap project that would eliminate the manual reading. This will be done in phases, focusing on routes that can be read automatically by a drive-by of one staff in a matter of minutes per street, instead of minutes per meter. This frees up staff to focus on water line replacements, sewer line replacements, and road projects.

Strategic Plan Alignment

A2, A3, A6, A7, A8, B5, C1, C4, C7

Water Department	6/30/22 Actuals	6/30/23 Est Actuals	2022-23 Budget	2023-24 Request
Revenues	1,754,349	1,937,333	1,894,950	2,051,122
Expenses	926,520	1,053,887	1,549,195	1,332,487
Net Water Fund	827,829	883,445	345,655	718,635

This department includes a portion of ALL Public Works staff, the Public Works Superintendent, and two operators.

Changes in this budget include:

- 8% increase in rate revenues (per the five-year rate plan)
- Interest revenue increase of $50,000 due to banking change
- Staffing sways dependent on need. The budget will be set based on a perfect scenario of Public Works, Water, and Sewer staffing to augment Wastewater needs. However, the actual use of those staff occurs as is required. 2022/23 included a lot of emergency staffing costs well above budget and focusing more on Wastewater and Water. The 2023/24 budget aligns staffing costs with projected staffing costs as planned.
- The costs allocation increase to fund Finance and Legal has increased due to increases in insurance costs and recognizing that some Finance staff spend as much as 50% of their time doing Customer Service for Water and Wastewater.
- Electricity is increasing due to rate increases. Staff will be looking at equipment that is at the end of life and identifying more energy-efficient options that will help make operations more efficient.
- Increase tools and equipment to plan ahead for repairs and safety
- Increase equipment maintenance, looking for energy efficient solutions
- $30,000 for ½ of the rate consultant
- Increase computer to purchase tablets for staff in the field to better address service calls, infrastructure maintenance, and scheduling.
- Fees were getting paid out of various funds. All funds are either water or sewer and are operational, not capital costs. This budget adjustment is correcting that.

Fiscal Year 2023-24 Department Requested Budget				
Water	6/30/22 Actuals	6/30/23 Est Actuals	2022-23 Budget	2023-24 Request
Revenues				
Service Charges				
42000 - Water Service Fee	1,687,927	1,812,520	1,867,850	1,957,522
42001 - Inspections		187		
42003 - Utility Late Fees		34,378	12,000	15,000
42099 - CAP Water Credit		(1,855)		
43011 - Water Meter Charge	1,155	269		300
43001 - Utility Processing Fee	7,818	4,280		4,500
43003 - Door Hanger Fee		4,482		4,500
43004 - Restoration Fee		458		500
43011 - Shut-Off Fee		3,646		3,800
Total Service Charges	1,696,900	1,858,364	1,879,850	1,986,122
State Grants				
44000 - Grant Income	32,048	-		
Total State Grants	32,048	-	-	-
Other Revenues				
40706 - Donation		300		
40714 - Reimburseable	1,517	22,592		-
Total Other Revenues	1,517	22,892		
Other Revenues				
40716 - Asset Sale/Loss Claim	2,000			
Total Other Revenues	2,000	-		
Income on Assets				
40700 - Interest Earned	11,119	56,077	15,000	65,000
Total Income on Assets	11,119	56,077	15,000	65,000
Transfers In				
49999 - Fund Transfer - In	10,765			
Total Transfers In	10,765	-	-	-
Total Revenues	**1,754,349**	**1,937,333**	**1,894,850**	**2,051,122**

Expenditures					
Salaries & Benefits					
50000 - Salaries		272,917	335,651	308,459	376,699
50001 - Salaries - Part Time		1,665	-	5,000	
50002 - Overtime		7,947	15,145	11,500	15,000
50010 - Callout		2,124	3,558	6,099	7,242
50011 - On-Call Pay		3,033	3,852	6,953	7,729
50017 - Leave Payout		20,994	914	14,000	5,000
50020 - Medicare		4,132	5,340	4,464	5,368
50021 - FICA		18,997	21,524	19,082	23,354
50025 - Health Insurance		45,903	56,063	50,775	60,118
50026 - Dental & Life Insurance		4,609	4,611	5,296	5,827
50027 - Vision Insurance		730	771	828	914
50028 - PERS		22,822	34,949	30,516	21,291
50029 - Long Term Disability		1,746	2,410	2,186	2,629
50031 - Retiree Benefit		4,828	902		
50032 - Uniform Allowance			-		1,390
50034 - Cell Allowance		1,650	2,554	2,414	2,668
50037 - Life Insurance		254	319	291	319
50038 - PERSUL		67,791	83,414	54,234	98,943
50350 - Workers' Compensation		18,821	28,780	31,832	30,673
Total Salaries & Benefits		500,963	600,757	553,929	665,164
Services & Supplies					
59990 - Cost Allocation O&M		103,841	92,067	150,000	150,000
50107 - Solid Waste Fees			-		
50059 - Internet/Wireless Connection			-		
50066 - Equipment Lease			-		
50067 - Phone System			-		
50074 - Alarm		2,273	2,280	2,500	2,500
50111 - Utilities			-		
61012 - Abatement Costs			-		
50058 - Auto Lease			-		
50112 - CCW Fees			-		
Total Services & Supplies		106,114	94,347	152,500	152,500
Utilities					
50051 - Electricity		22,204	34,408	33,573	39,600
50053 - Telephone		2,266	2,398	2,600	2,800
50052 - Propane			1,372		1,500
Total Utilities		24,470	38,178	36,173	43,900
Tools & Equipment					
50077 - Equipment			-		
50072 - Safety Equipment		1,023	867	1,700	5,000
50070 - Tools		1,603	675	1,000	1,000
Total Tools & Equipment		2,626	1,542	2,700	6,000

Repairs & Maintenance				
50063 - Equipment Maintenance & Repair	16,399	16,972	43,700	70,000
50068 - Building Maintenance	1,621	488	2,000	2,000
50064 - Vehicle Maintenance & Repair	3,812	1,747	2,500	2,500
50078 - Computer/Software		386	2,070	2,000
Total Repairs & Maintenance	21,832	19,593	50,270	76,500
Professional Services				
50081 - Outside Consultant	48,437	555	555	
Misc Needs				600
Rate Consultant				30,000
50085 - IT Services		-	150	2,500
50087 - Engineering Services	61,753	44,380	81,200	91,200
50162 - Water Testing	15,598	13,554	18,000	18,000
Total Professional Services	125,788	58,489	99,905	142,300
Materials & Supplies				
50054 - Fuel	4,295	2,623	3,300	3,300
50056 - Computers/Software		3,427	4,700	13,435
Springbrook				4,404
50152 - Office Supplies	260	254	500	500
50153 - Materials and Supplies	12,391	9,000	9,000	9,000
50165 - Replacement Meters	3,556	220		1,500
50159 - Chlorine	2,581	3,877	3,000	5,000
50160 - Laboratory Supplies	2,001	1,118	4,500	5,000
50161 - Chemicals	21,042	31,119	25,000	35,000
Total Materials & Supplies	46,126	51,639	50,000	77,139
Other Services & Charges				
50071 - Equipment Rental				
50081 - Outside Consultant				8,400
50095 - Load Test Generator	1,329	1,582	2,000	2,000
50098 - Cathotic Protection		755	1,000	1,000
50301 - Dues & Subscriptions	253	150		350
50302 - Training & Travel	905	1,131	3,000	3,000
50307 - Uniform Service	1,727	-		2,500
50309 - DPH Compliance		-	2,000	2,000
50310 - LAFCO Contribution	10,200	-		
50313 - Recruiting	398	175	1,000	1,000
50315 - Fees	43,589	64,627	15,000	65,000
50358 - Bad Debt Expense		-	6,000	6,000
50370 - UWPA Water Purchase	40,000		40,000	40,000
50371 - TS IRWMA Fees	200	500	500	500
Total Other Services & Charges	98,601	68,920	70,500	131,750
Capital Outlay				
51001 - Capital Outlay - Equipment		87,262	84,000	
52096 - Capital Project		-	20,994	
Total Capital Outlay	-	87,262	104,994	-
Transfers Out				
59999 - Fund Transfer - Out		33,161	428,224	
To Debt Service				37,234
Total Transfers Out	-	33,161	428,224	37,234
Total Expenses	**926,520**	**1,053,887**	**1,549,195**	**1,332,487**
Net Budget	**827,829**	**883,445**	**345,655**	**718,635**

Position Allocation

Positions	FY 2022 Final	FY 2022A Amended	FY 2023C Changes	FY 2023 Proposed
General Fund Departments				
General Fund Departments				
City Council	5	0	0	5
City Attorney	0	0	0	0
City Engineering	0	0	0	0
Finance & Administration	5	0	0	5
Building & Planning	1	0	0	1
Special Revenue Fund Departments				
Strike Team	0	0	0	0
Public Works	6	0	0	6
Enterprise Fund Departments				
Water	4	0	0	4
Wastewater	2	0	0	2
Sworn and Safety Positions				
Police	9	0	0	9
Fire Department	3	3	0	9
Totals	35	3	0	41

The most notable change is the addition of three part-time permanent positions. These positions have been working a fixed schedule in the Fire Department. Per the City policy, City Council may approve extra-help/temporary appointments (Section 9.12). The Fire Department does use some extra-hire positions and they do not have a fixed schedule.

Regular Part-Time Appointments (Section 9.13) The Fire Department has required permanent part-time employees to be regularly scheduled.

Resolution 96-06 included both sections and an amendment to the resolution is included for adoption.

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 30 percent of General Fund operating expenditures. A 30-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.