



CITY COUNCIL MEETING

June 18, 2024 at 5:00 PM

Angels Fire House – 1404 Vallecito Road

AGENDA

To view or participate in the meeting online, please use the following link:

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Meeting ID: 259 054 873 390

Passcode: NRF287

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In person public attendance will be available with limited seating. Seats are available on a first come, first served basis. Members of the public shall have the right to observe and offer public comment at the appropriate time.

CITY COUNCIL appreciates your interest and encourages your participation. Regularly scheduled meetings are held the 1st and 3rd Tuesday of each month. The Agenda is divided into two sections:

CONSENT AGENDA: These matters include routine financial and administration actions and are usually approved by a single majority vote.

REGULAR AGENDA: These items include significant financial and administration actions of special interest, hearings and work sessions. The numerical order of the items on this agenda is for convenience of reference. Items may be taken out of order upon request of the Mayor or Council Members. All questions shall be directed to the Mayor who, at his/her discretion, will refer to Staff.

Mayor Jennifer Herndon | **Vice Mayor** Isabel Moncada

Council Members Alvin Broglio, Michael Chimente, Caroline Schirato

City Administrator Rebecca Callen | **City Attorney** Doug White

Town Vision Statement: Dedicated to preserving our rich history and providing a safe and thriving community that is devoted to families, businesses, and visitors

Town 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

1. CLOSED SESSION

2. ROLL CALL

3. ADJOURN TO CLOSED SESSION

A. Conference with Legal Counsel - Potential Litigation

Significant Exposure to Litigation Pursuant to Gov. Code § 54956.9 (d)(2)

Two (2) Potential Case

B. Public Employee Appointment (Gov. Code Section 54957) Title: Interim City Administrator

C. Conference with Labor Negotiations (Gov't Code Section 54957.6)

Employee Organization: City of Angels Employee Association (Miscellaneous)

City of Angels Firefighter Association

City of Angels Employee's Association (Exempt)

6:00 PM REGULAR MEETING

4. ROLL CALL

5. PLEDGE OF ALLEGIANCE

6. REPORT OUT OF CLOSED SESSION

A. Conference with Legal Counsel - Potential Litigation

Significant Exposure to Litigation Pursuant to Gov. Code § 54956.9 (d)(2)

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7. APPROVAL OF THE AGENDA AS POSTED (OR AMENDED)

8. PUBLIC COMMENT

The public may address the Council on any item of public interest not otherwise on the agenda that is within the jurisdiction of the city. No action may be taken. Matters to be addressed may be referred to City Staff or placed on a subsequent meeting Agenda. Speakers are limited to five minutes per person.

9. CONSENT AGENDA

A. Approve Draft Minutes of June, 04, 2024, Rose Beristianos, City Clerk

B. Approve Draft Minutes of June 7, 2024, Rose Beristianos, City Clerk

C. Approve Draft Minutes of June 10, 2024, Rose Beristianos, City Clerk

D. AP Checks and Treasurer Report May 2024, Michelle Gonzalez, Finance Director

10. REGULAR AGENDA

A. Rural Recreation and Tourism Program - Utica Park Lightner Mine Expansion Project Update, Amy Augustine, City Planner

B. Public Hearing to Consider the Continuation of the Assessments for Fiscal Year 2024-25 for the Landscaping & Lighting District No. 2- Greenhorn Creek Assessment; Adoption of Resolution No. 24-52 Approving the Engineer's Report, Confirming the Diagram and Assessment, and Ordering the Continuation of Assessments for Fiscal Year 2024-25, Michelle Gonzalez, Finance Director

- I. Receive Staff Report
- II. Open Public Hearing
- III Receive Public Comment
- IV. Closed Public Hearing

C. Accept and Approve Resolution No. 24-49, for the Conditionally Awarded Grant Amount of \$28,031.00 from the CHP's Cannabis Tax Fund Grant Program (CTFGP), Scott Ellis, Police Chief

D. Conduct a Public Hearing on the Closeout of CDBG #20-CDBG-1202, for Angels Camp Fire Station Planning (\$250,000). Authorize the Submission of the Closeout Certification, Michelle Gonzalez, Finance Director

- I. Receive Staff Report
- II. Open Public Hearing
- III Receive Public Comment
- IV. Closed Public Hearing

E. Adopt Resolution No. 24-54, Listing the Project to be Funded by SB1: Road Repair and Accountability Act, Michelle Gonzalez, Finance Director

F. Adopt the 2024/2025 Fiscal Year Budget and Capital Improvement Plan with Resolution No. 24-53, Michelle Gonzalez, Finance Director

11. ADMINISTRATION REPORT

12. COUNCIL REPORT

13. CALENDAR

14. FUTURE AGENDA ITEMS

15. ADJOURNMENT

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk at City Hall 209-736-2181. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to the meeting (28 CFR 35.102-35.104 ADA Title II) Materials related to an item on this Agenda submitted to the City Council after distribution of the Agenda packet are available for public inspection at City Hall at 200 Monte Verda Street Ste. B, Angels Camp, CA 95222 during normal business hours. The Agenda is also available on line at www.angelscamp.gov.



CITY COUNCIL MEETING

June 04, 2024 at 5:00 PM

Angels Fire House – 1404 Vallecito Road

DRAFT MINUTES

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Mayor Jennifer Herndon **(PRESENT)** | Vice Mayor Isabel Moncada **(PRESENT)**

Council Members Alvin Broglio, Michael Chimento, Caroline Schirato **(PRESENT)**

City Administrator Rebecca Callen | City Attorney Doug White **(PRESENT)**

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1. 5:00PM CLOSED SESSION
2. ROLL CALL – **AS NOTED ABOVE**
3. ADJOURN TO CLOSED SESSION
 - A. Public Employee Discipline/Dismissal Release (Gov. Code, § 54957)
 - B. Public Employment Performance Evaluation (Gov. Code Section 54957)
Title: City Administrator/Manager
 - C. Public Employment Performance Evaluation (Gov. Code Section 54957)
Title: City Attorney
 - D. Conference with Labor Negotiations (Gov't Code Section 54957.6)

Employee Organization: City of Angels Employee Association (Miscellaneous)
City of Angels Firefighter Association
City of Angels Employee's Association (Exempt)

6:00 PM REGULAR MEETING

4. ROLL CALL – **AS NOTED ABOVE**

5. PLEDGE OF ALLEGIANCE

6. REPORT OUT OF CLOSED SESSION

A. Public Employee Discipline/Dismissal Release (Gov. Code, § 54957)

B. Public Employment Performance Evaluation (Gov. Code Section 54957)

Title: City Administrator/Manager

C. Public Employment Performance Evaluation (Gov. Code Section 54957)

Title: City Attorney

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CLOSED SESSION WILL CONTINUE AFTER THE REGULAR AGENDA

7. PROCLAMATION - **TABLED**

A. Proclamation recognizing Joseph Kitchell for his years of service

8. APPROVAL OF THE AGENDA AS POSTED (OR AMENDED)

ACTION: MOTION TO APPROVE THE AGENDA BY COUNCIL MEMBER CHIMENTE, SECONDED BY COUNCIL MEMBER BROGLIO, PASSED 5 YES

9. PUBLIC COMMENT - **NONE**

10. CONSENT AGENDA

A. Approve Draft Minutes of May, 21, 2024, Rose Beristianos, City Clerk

B. Approve Resolution No. 24-48, Approving the Continued \$1.00 Vehicle Registration Fee Supporting the Abandoned Vehicle Abatement Program for the Next Ten (10) Years, Rebecca Callen, City Administrator

ACTION: MOTION TO APPROVE THE CONSENT AGENDA BY COUNCIL MEMBER SCHIRATO, SECONDED BY COUNCIL MEMBER BROGLIO, PASSED 5 YES

11. REGULAR AGENDA

A. Review three (3) Applications and Appoint two planning commissioners, Rose Beristianos, City Clerk

APPLICANTS INTERVIEWED INDIVIDUALLY

AMY AUGUSTINE, SPOKE IN FAVOR OF JOHN BROEDER

ACTION: MOTION TO APPOINT JOHN BROEDER AND DANIEL WHITFORD, BY COUNCIL MEMBER SCHIRATO, SECONDED BY COUNCIL MEMBER BROGLIO, PASSED 5 YES

B. Presentation from CalWaste – **PRESENTATION GIVEN**

**COUNCIL MEMBER CHIMENTE MENTIONED ABOUT A TRASH BASH EVENT IF THIS IS SOMETHING THEY COULD ARRANGE
PUBLIC COMMENT FROM MIKE MEDBERRY, SPOKE ABOUT INCENTIVES FOR LESS TRASH.**

C. Joint Powers Authority, 5-Year Funding Agreement for Utica Water and Power Authority, and an update on the FERC Exemption, Joel Metzger

PRESENTATION AND DISCUSSION GIVEN TO COUNCIL

D. Update Utica Park/Lightner Mine Expansion Project, Amy Augustine, City Planner

UPDATE GIVEN

E. Discussion and Direction on Animal Keeping, Amy Augustine, City Planner

DIRECTION GIVEN TO TAKE TO PLANNING COMMISSION AND THEN BRING BACK TO COUNCIL

F. Adopt Resolution No. 24-46 authorizing the purchase of APN 062-003-041 expanding Tryon Park to Angels Creek and authorizing the City Administrator to sign, authorize, and have recorded all relevant documents and agreements, Amy Augustine, City Planner

ACTION: MOTION TO APPROVE RESOLUTION NO. 24-46 BY COUNCIL MEMBER BROGLIO, SECONDED BY COUNCIL MEMBER CHIMENTE, PASSED 5 YES

G. Approve Resolution No. 24-47, Change order for City Hall Building Modifications, Michelle Gonzalez, Finance Director

ACTION: MOTION TO APPROVE RESOLUTION NO. 24-47 BY COUNCIL MEMBER BROGLIO, SECONDED BY COUNCIL MEMBER CHIMENTE, PASSED 5 YES

12. ADMINISTRATION REPORT – **REBECCA CALLEN, GAVE HER REPORT**

13. COUNCIL REPORT – **ALL REPORTED OUT**

14. CALENDAR – **REVIEWED AND DISCUSSED**

A. JUNE AND JULY

15. FUTURE AGENDA ITEMS – **MASTER PLAN FOR FACILITIES (SPACE NEEDS ASSESSMENT)**

16. ADJOURNMENT

RETURNED BACK TO CLOSED SESSION

REPORT OUT OF CLOSED SESSION DIRECTION GIVEN TO STAFF

ACTION: MOTION TO ADJOURN THE MEETING AT 10:44PM BY COUNCIL MEMBER BROGLIO, SECONDED BY COUNCIL MEMBER CHIMENTE, PASSED 5 YES

Rose Beristianos, City Clerk

Jennifer Herndon, Mayor



CITY COUNCIL MEETING - SPECIAL MEETING

June 07, 2024 at 2:00 PM

Angels Fire House – 1404 Vallecito Road

DRAFT MINUTES

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Mayor Jennifer Herndon **(PRESENT)** | Vice Mayor Isabel Moncada, Remote Via Teams, Location: Bayside Village Marina Clubhouse 300 East Coast Hwy, Newport Beach, CA 92660 **(PRESENT)**

Council Members Alvin Broglio, Michael Chimente, Caroline Schirato

City Administrator Rebecca Callen **(PRESENT)** | City Attorney Doug White **(PRESENT)**

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2:00pm Special Meeting

1. ROLL CALL – **AS NOTED ABOVE**
2. ADJOURN TO CLOSED SESSION
 - A. Public Employee Discipline/Dismissal Release (Gov. Code, §54957)
 - B. Conference with Labor Negotiations (Gov't Code Section 54957.6)
 - Employee Organization: City of Angels Employee Association (Miscellaneous)
 - City of Angels Firefighter Association
 - City of Angels Employee's Association (Exempt)
3. REGULAR AGENDA

4. REPORT OUT OF CLOSED SESSION

A. Public Employee Discipline/Dismissal Release (Gov.Code,§ 54957)

B. Conference with Labor Negotiations (Gov't Code Section 54957.6)

Employee Organization: City of Angels Employee Association (Miscellaneous)

City of Angels Firefighter Association

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ITEM A – DIRECTION GIVEN

ITEM B – NO DIRECTION

5. ADJOURNMENT

ACTION: MOTION TO ADJOURN THE MEETING AT 3:07PM BY COUNCIL MEMBER CHIMENTE, SECONDED BY COUNCIL MEMBER BROGLIO, PASSED 5 YES

Jennifer Herndon, Mayor

Rose Beristianos, City Clerk



CITY COUNCIL MEETING - SPECIAL MEETING

June 10, 2024 at 4:00 PM

Angels Fire House – 1404 Vallecito Road

DRAFT MINUTES

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Mayor Jennifer Herndon **(PRESENT)** | Vice Mayor Isabel Moncada **(PRESENT)**

Council Members Alvin Broglio, Michael Chimente, Caroline Schirato **(ALL PRESENT)**

City Administrator Rebecca Callen **(NOT PRESENT)** | City Attorney Doug White **(PRESENT)**

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4:00 PM SPECIAL MEETING

1. ROLL CALL – **AS NOTED ABOVE**
2. ADJOURN TO CLOSED SESSION
 - A. Public Employment Performance Evaluation (Gov.Code Section 54957)
Title: City Administrator/Manager
 - B. Public Employee Discipline/Dismissal Release (Gov.Code,§ 54957)
 - C. Public Employee Appointment (Gov. Code Section 54957) Title: Interim City Administrator

5:00 PM REGULAR MEETING

3. ROLL CALL – **AS NOTED ABOVE**
4. PLEDGE OF ALLEGIANCE

5. REPORT OUT OF CLOSED SESSION

A. Public Employment Performance Evaluation (Gov.Code Section 54957)

Title: City Administrator/Manager

B. Public Employee Discipline/Dismissal Release (Gov.Code,§ 54957)

C. Public Employee Appointment (Gov. Code Section 54957) Title: Interim City Administrator

CLOSED SESSION WILL CONTINUE AFTER REGULAR AGENDA

6. APPROVAL OF THE AGENDA AS POSTED (OR AMENDED)

7. PUBLIC COMMENT

SEAN CONNELLY – YUMMY HAHA, MENTIONED HE WOULD LIKE TO HAVE A DISCUSSION REGARDING COVID FUNDS.

8. REGULAR AGENDA

A. Conduct the Fiscal Year 2024/2025, Recommended Budget Hearings, Review the Recommended Fiscal Year 2024/2025 Budget with the Finance Director and Provide the Finance Director Direction with any Changes to the Recommended Budget, Michelle Gonzalez, Finance Director

FISCAL YEAR 2024/2025 RECOMMENDED BUDGET REVIEWED WITH MICHELLE GONZALEZ (FINANCE DIRECTOR) AND COUNCIL. COUNCIL RECOMMENDED SOME AMENDMENTS, MICHELLE WILL UPDATE AND BRING FINAL REVISION TO THE JUNE 18TH 2024 MEETING.

9. ADJOURNMENT

RETURNED BACK TO CLOSED SESSION

REPORT OUT OF CLOSED SESSION DIRECTION GIVEN TO STAFF ON ALL ITEMS

ACTION: MOTION TO ADJOURN THE MEETING AT 8:19PM BY VICE MAYOR MONCADA, SECONDED BY COUNCIL MEMBER SCHIRATO, PASSED 5 YES

Jennifer Herndon, Mayor

Rose Beristianos, City Clerk



CITY HALL

CITY OF ANGELS PO Box 667, 200 Monte Verda St. Suite B, Angels Camp, CA 95222 P: (209) 736-2181

MEETING DATE: June 18, 2024

TO: City Council

FROM: Michelle Gonzalez, Finance Director

RE: Monthly Accounts Payable (AP) Checks and Treasury Report

BACKGROUND

Accounts Payable and Treasury Reports for Council Review.

DISCUSSION

Staff is providing Council with the Accounts Payable and Treasury Report for the month of May 2024

FISCAL IMPACT

No fiscal impact

ATTACHMENTS

1. Accounts Payable Checks May, 2024
2. Treasury Report May, 2024



Bank Reconciliation

Board Audit

User: mgonzalez
 Printed: 06/13/2024 - 4:50PM
 Date Range: 05/01/2024 - 05/31/2024
 Systems: 'AP'



Section 9, Item D.

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 010 General Fund				
Department: 0000 No Dept				
0	Angels Camp Police Officer's Association	ASSOCIATION DUES FOR APRIL 2024	05/10/2024	933.60
0	Hunt & Sons LLC.	DELIVERY DATE 4-29	05/02/2024	2,577.46
0	Hunt & Sons LLC.	DELIVERY DATE 5-6-24	05/09/2024	1,551.48
0	Hunt & Sons LLC.	DELIVERY DATE 5-13-24	05/16/2024	1,436.29
0	Hunt & Sons LLC.	FUEL DELIVERY DATE 5-23-24	05/30/2024	3,315.96
92795	Division of the State Architect	SB1186 FOR CALENDAR YEARS 2020-2023	05/09/2024	712.40
92814	Operating Engineers Local Union No. 3	UNION DUES APRIL 2024	05/10/2024	848.00
92847	HORNE LLP	REIMBURSEMENT FOR PAID OFF ACCOUNTS	05/23/2024	1,214.52
5012401	Vision Service Plan - (CA)	PAYROLL DEDUCTION 5/2/24	05/01/2024	467.54
5012402	American Fidelity Assurance Co.	BILL PERIOD 4/1-4/30/24	05/01/2024	1,258.31
5022401	Sun Life Financial	deductions for payroll 2/5/24	05/02/2024	3,075.28
5222415	US Bank Corporate Payment Systems	DISPUTE-ADOBE	05/22/2024	239.88
Total for Department: 0000 No Dept				17,630.72
Department: 1000 City Officials				
0	CONETH SOLUTIONS, INC.	IT services for FY 23/24	05/09/2024	183.77
0	NEXUS TECHNOLOGIES	Software Subscription Services FY 23-24: G1 Microsoft 365	05/23/2024	165.55
92791	Calaveras County - Administration	VIDEOGRAPHER FOR COUNCIL MEETING 4/23/24	05/09/2024	324.22
92817	Central Sierra Economic Development Di	2024 MEMBER DUES	05/16/2024	635.88
5222415	US Bank Corporate Payment Systems	Gift cards for Employee Event	05/22/2024	683.74
Total for Department: 1000 City Officials				1,993.16
Department: 1500 City Attorney				
0	White Brenner, LLP	Legal services for The City for FY 23/24	05/16/2024	17,808.02
Total for Department: 1500 City Attorney				17,808.02
Department: 3000 Finance & General Administrati				
0	Calaveras Power Agency	Power - City Locations	05/09/2024	1,075.96
0	CONETH SOLUTIONS, INC.	IT services for FY 23/24	05/09/2024	5,081.02
0	NEXUS TECHNOLOGIES	Software Subscription Services FY 23-24: Barracuda	05/23/2024	8
0	Price Paige & Company, CPA, LLP	Audit Services FYE 06/30/2023 Single Audit, ACFR, State Controll	05/23/2024	0

Check No.	Vendor/Employee	Transaction Description	Date	Amount
				Section 9, Item D.
92799	Laurie Boire	CLEANING THE CITY HALL FOR APRIL 2024	05/09/2024	76.00
92800	Longson Paper Shredding	PICKED UP SHRED BIN 3-14 AND 4-3-24	05/09/2024	142.51
92803	Mountain Oasis Purified Water	WATER REFILLS TO THE CITY HALL FOR THE MONTH OF APRIL	05/09/2024	40.08
92805	No Contract Pest Control, Inc.	PEST CONTROL SERVICES FOR CITY HALL	05/09/2024	75.60
92807	Quadient Finance USA, Inc	POSTAGE FUNDING	05/09/2024	210.00
92808	Signal Service Inc.	RELOCATION OF ALARM PANEL.	05/09/2024	375.00
92811	Toshiba Financial Services	BILLING SERVICES 4/23-5/23/24	05/09/2024	877.57
92858	REBECCA CALLEN	MILEAGE LOG 2/15-5/22/24	05/30/2024	166.83
92863	Signal Service Inc.	RELOCATED ALARM PANEL	05/30/2024	265.00
5212420	City of Angels	5103 UB	05/21/2024	197.14
5222415	US Bank Corporate Payment Systems	DOLLAR GENERAL	05/22/2024	1,304.01
Total for Department: 3000 Finance & General Admin				18,073.60
Department: 3002 Community Support				
92790	Calaveras Visitors Bureau	3rd Quarter FY 23/24 TOT Distribution	05/09/2024	22,000.00
5062401	Yiftee, Inc	FUNDING FOR YIFTEE CARD PROGRAM	05/06/2024	20,000.00
Total for Department: 3002 Community Support				42,000.00
Department: 4000 Building & Planning Department				
0	Calaveras Power Agency	Power - City Locations	05/09/2024	67.60
0	CONETH SOLUTIONS, INC.	IT services for FY 23/24	05/09/2024	73.51
0	NEXUS TECHNOLOGIES	Software Subscription Services FY 23-24: Barracuda	05/23/2024	36.18
92788	Augustine Planning Associates, Inc	Community Enhancement Projects/Utica Park Expansion Rural Rec/Match No	05/09/2024	9,158.75
92799	Laurie Boire	CLEANING THE CITY HALL FOR APRIL 2024	05/09/2024	30.00
92803	Mountain Oasis Purified Water	WATER REFILLS TO THE CITY HALL FOR THE MONTH OF APRIL	05/09/2024	17.17
92805	No Contract Pest Control, Inc.	PEST CONTROL SERVICES FOR CITY HALL	05/09/2024	32.40
92807	Quadient Finance USA, Inc	POSTAGE FUNDING	05/09/2024	90.00
92811	Toshiba Financial Services	BILLING SERVICES 4/23-5/23/24	05/09/2024	376.08
92813	Roark Weber, P.E.	PROFESSIONAL SERVICES FOR MARCH 2024 -ANNEXATIONS LINE 1	05/09/2024	2,006.50
92823	Interwest Consulting Group Inc.	GF B&P Projects/All Hazards Planning Codes/Planning Consultant	05/16/2024	960.00
92841	CSG Consultants, Inc.	PROFESSIONAL SERVICES COMBINATION BUILDING INSPECTOR	05/23/2024	11,829.00
92854	Roark Weber, P.E.	SERVICES FOR APRIL 2024, FOUNDRY LANE EXT.	05/23/2024	4,043.50
92856	Augustine Planning Associates, Inc	Planning services awarded 8/1/23 City Council meeting for FY 23/	05/30/2024	10,242.50
92857	California Certified Appraisers	LAND APPRAISAL 064-010-049 & 050	05/30/2024	800.00
5212420	City of Angels	5124 UB	05/21/2024	202.21
5222415	US Bank Corporate Payment Systems	Blinds for Building & Planning Office	05/22/2024	670.37
Total for Department: 4000 Building & Planning Dep				40,635.77
Department: 6000 Fire Department				
0	Calaveras Power Agency	Power - City Locations	05/09/2024	340.70
0	NEXUS TECHNOLOGIES	Software Subscription Services FY 23-24: Barracuda	05/23/2024	325.58
92773	Calaveras Lumber Co., Inc.	CREDIT MEMO 21022 CONNECTOR RETURN	05/02/2024	111.20
92775	CALAVERAS AUTO SUPPLY	AIR COMPRESSOR HOSE, STEEL BASE, BLUE DEF	05/02/2024	236.55
92777	CAL FIRE	FSTEP TRAINING 2/26-2/29/24	05/02/2024	0
92779	Life - Assist, Inc.	REMAINING BALANCE FROM INVOICE 1427622	05/02/2024	0

Check No.	Vendor/Employee	Transaction Description	Date	Amount
92781	O'Reilly Automotive, Inc.	CAR WASH SUPPLIES	05/02/2024	112.59
92796	ESO	SERVICES FOR ANGELS FIRE DEP.	05/09/2024	1,557.50
92805	No Contract Pest Control, Inc.	PEST CONTROLL SERVICES FOR FIRE DEP.	05/09/2024	108.00
92811	Toshiba Financial Services	BILLING SERVICES 4/23-5/23/24	05/09/2024	304.78
92824	L.N. Curtis & Sons	MAKE SERVICE SO872656	05/16/2024	1,900.61
92825	Todd McNeal	Company Officer 2E WUI Operations 4/29-5/3/24	05/16/2024	4,000.00
92842	CAL FIRE	COMPANY OFFICER 2E -WILDLAND INCEDENT	05/23/2024	1,400.00
92843	ESO	IFC 2022 CALIFORNIA CODES -ANGELS FIRE DEP	05/23/2024	348.00
92855	AT&T Mobility	SERVICES FOR FIRE DEP ON-CALL PHONE	05/30/2024	160.96
92861	L.N. Curtis & Sons	REMAINING BALANCE FROM INVOICE 788689	05/30/2024	198.41
5212420	City of Angels	5105 UB	05/21/2024	205.59
5222415	US Bank Corporate Payment Systems	EMT Resert	05/22/2024	569.89

Section 9, Item D.

Total for Department: 6000 Fire Department

12,850.16

Department: 6100 Police Department

0	Calaveras Power Agency	Power - City Locations	05/09/2024	691.75
0	CONETH SOLUTIONS, INC.	IT services for FY 23/24	05/09/2024	882.10
0	NEXUS TECHNOLOGIES	Software Subscription Services FY 23-24: G3 Microsoft 365	05/23/2024	414.73
0	Top Dog Police K9 Training & Consultin	K-9 Training for FY 23/24	05/02/2024	250.00
92773	Calaveras Lumber Co., Inc.	INV 21939 SUPPLIES FOR THE POLICE DEP.	05/02/2024	564.09
92776	Calaveras County Sheriff's Office	Dispatch services for FY 23/24	05/02/2024	49,107.85
92799	Laurie Boire	CLEANING THE POLICE DEP FOR APRIL 2024	05/09/2024	120.00
92801	MCI	LONG DISTANCE SERVICE	05/09/2024	44.55
92805	No Contract Pest Control, Inc.	PEST CONTROL SERVICES FOR POLICE DEP	05/09/2024	108.00
92811	Toshiba Financial Services	BILLING SERVICES 4/23-5/23/24	05/09/2024	307.95
92815	AT&T	PHONE SERVICES 5/4-6/3/24	05/16/2024	133.52
92821	John W. Hertzig	GF Police Projects/Wings of Freedom Foundation Gr/Salaries	05/16/2024	2,750.00
92840	Cal.net	BILLING PERIOD 6/3/24-7/3/24	05/23/2024	133.84
92849	Middleton's Mark Twain Center, Inc.	SUPPLIES FOR ANGELS POLICE DEP.	05/23/2024	1,480.02
92859	Crimestar USA, LLC	RMS ANNUAL PRODUCT SUPPORT	05/30/2024	700.00
92863	Signal Service Inc.	ALL SERVICES FOR POLICE DEP. 6/1/24-5/31/25	05/30/2024	2,250.00
5222415	US Bank Corporate Payment Systems	MONTHLY SERVICE FEE-STAMPS	05/22/2024	4,289.29

Total for Department: 6100 Police Department

64,227.69

Department: 7010 Public Works General

0	Calaveras Power Agency	Power - City Locations	05/09/2024	1,772.23
0	CONETH SOLUTIONS, INC.	IT services for FY 23/24	05/09/2024	540.29
0	El Dorado Septic Service, Inc.	PORTABLE TOILET RENTAL 5/13-6/9/24	05/16/2024	225.00
0	El Dorado Septic Service, Inc.	REMAINING BALANCE FROM INVOICE 98030	05/23/2024	17.44
0	NEXUS TECHNOLOGIES	Software Subscription Services FY 23-24: Barracuda	05/23/2024	217.03
92773	Calaveras Lumber Co., Inc.	INV 21763 SPRAY PAINT/ ANT KILLER	05/02/2024	286.38
92778	Gold Electric, Inc.	Light replacement for Slate Circle	05/02/2024	4,100.00
92780	NORMAC	LATCHING SOLENOID	05/02/2024	162.80
92782	Scott's Distributing	DEGREASER X4	05/02/2024	545.67
92783	R SUTTON ENTERPRISES, LLC	DROP OFF AND PICK UP CAT 140 H BLADE	05/02/2024	0
92798	Javelina Trading Company	SUPPLIES FOR PUBLIC WORKS	05/09/2024	0

Check No.	Vendor/Employee	Transaction Description	Date	Amount
				Section 9, Item D.
92802	MotherLode Answering Service, Inc.	BASIC SERVICES	05/09/2024	128.07
92816	Campana Propane Service	PROPANE DELIVERY TO RAGGIO CT	05/16/2024	255.95
92818	Froggy's Auto Wash & Lube	SERVICES FOR PUBLIC WORKS TRUCK	05/16/2024	132.53
92829	VESTIS	APRIL STATEMENT FOR ACCOUNT 110003145	05/16/2024	800.25
92840	Cal.net	BILLING PERIOD 6/3/24-7/3/24	05/23/2024	133.38
92845	Froggy's Auto Wash & Lube	MAINT. 2023 CHEVROLET SILVERADO	05/23/2024	160.00
92855	AT&T Mobility	SERVICES FOR PUBLIC WORKS ON-CALL PHONE	05/30/2024	17.24
92860	Brent Huse	BOOT ALLOWANCE	05/30/2024	37.93
92862	David Porovich	BOOT ALLOWANCE F/Y 23/24	05/30/2024	50.00
5212420	City of Angels	5070-001 UB	05/21/2024	2,317.99
5222415	US Bank Corporate Payment Systems	VERIZON -TABLETS	05/22/2024	82.52
		Total for Department: 7010 Public Works General		13,002.70
		Total for Fund:010 General Fund		228,221.82
Fund: 115 General Fund Projects				
Department: 2011 General GF Grants				
0	Robert E. Boyer Construction, Inc.	Community Enhancement Projects/Utica Park Expansion Rural Rec/Constructi	05/30/2024	18,121.65
92820	GEOCON Consultants	Design Level Geotechnical Investigation and Evaluation for Park	05/16/2024	35,937.63
92827	SPECIFIED PLAY EQUIPMENT	Utica Park Playground Equipment	05/16/2024	95,802.71
		Total for Department: 2011 General GF Grants		149,861.99
		Total for Fund:115 General Fund Projects		149,861.99
Fund: 139 Transportation Projects				
Department: 2011 General GF Grants				
92854	Roark Weber, P.E.	SERVICES FOR APRIL 2024, SIDEWALK	05/23/2024	134.50
		Total for Department: 2011 General GF Grants		134.50
		Total for Fund:139 Transportation Projects		134.50
Fund: 245 Lighting/Landscape District				
Department: 9003 Landscape & Lighting District				
0	California Landscaping & Design Inc	LLD Landscaping Services- Blanket PO for 23/24	05/02/2024	8,887.50
0	California Landscaping & Design Inc	SERVICES FOR GREENHORN CREEK -FIRST FIVE PLANTS	05/16/2024	12,270.00
0	California Landscaping & Design Inc	MONTHLY MAINT. SERVICE MAY 2024	05/30/2024	8,887.50
0	Gateway Press	SERVICES FOR GREENHORN CREEK LLD	05/23/2024	266.14
92785	DARIO'S LANDSCAPING	WET LAND FENCE LABOR	05/03/2024	23,367.00
92793	Daniel Tallent	NEW SIGNAGE FOR GHC	05/09/2024	150.00
92794	DARIO'S LANDSCAPING	CLEARED DEBRIS AND BRANCHES ALONG CREEK	05/09/2024	5,500.00
92848	Daniel Lewis- Petty Cash	REIMBURSEMENT FOR GO DADDY PURCHASE	05/23/2024	180.04
92851	SCI Consulting Group	ASSESSMENT ADMINISTRATION, GREENHORN CREEK LLD FY 23/2.	05/23/2024	4,000.00

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Total for Department: 9003 Landscape & Lighting Di				63,825.85
Total for Fund:245 Lighting/Landscape District				63,825.85
Fund: 272 TOT-Tourism				
Department: 3002				
0	Calaveras Power Agency	Power - City Locations	05/09/2024	1,160.71
5212420	City of Angels	5102 UB	05/21/2024	266.43
Total for Department: 3002				1,427.14
Total for Fund:272 TOT-Tourism				1,427.14
Fund: 300 Sewer O&M				
Department: 0000 No Dept				
92853	EVA HARTLEY	Refund Check 006104-000, 552 SPRINGHOUSE RD	05/23/2024	148.55
Total for Department: 0000 No Dept				148.55
Department: 8000 Sewer O&M				
0	Bartle Wells Associates	Professional services for Water/Wastewater rate study	05/02/2024	2,920.00
0	Calaveras Power Agency	Power - City Locations	05/09/2024	19,757.38
0	CONETH SOLUTIONS, INC.	IT services for FY 23/24	05/09/2024	367.54
0	DataProse LLC	BILL PERIOD 4/1-4/30/24	05/09/2024	802.37
0	NEXUS TECHNOLOGIES	Software Subscription Services FY 23-24: Barracuda	05/23/2024	108.52
0	Northstar Chemical	Wastewater treatment chemicals	05/16/2024	4,051.51
0	Springbrook Holding Company LLC	CIVIC PAY TRANSACTION FEE APRIL 2024	05/09/2024	409.00
0	USABlueBook	SUPPLIES FOR WASTEWATER PLANT	05/23/2024	2,229.36
92772	Alpha Analytical Laboratories, Inc.	Wastewater testing for FY 23/24	05/02/2024	1,772.00
92773	Calaveras Lumber Co., Inc.	INV 20334 BLEACH	05/02/2024	239.55
92774	Calaveras County - Environmental Health	GENERATOR >50HP/AIR POLLUTION CONTROL	05/02/2024	350.00
92784	Utica Water & Power Authority	S-1269 WATER DATA COLLECTION	05/02/2024	400.00
92786	Anchor Pest Control	WINTER PRE-EMERGENT WEED CONTROL WASTE WATER PLANT	05/09/2024	1,967.00
92787	Angels Food Market	ZIPLOC BAGS, CLEANING SUPPLIES FOR WASTEWATER DEP.	05/09/2024	135.64
92798	Javelina Trading Company	SUPPLIES FOR WASTE WATER	05/09/2024	325.72
92801	MCI	LONG DISTANCE SERVICE	05/09/2024	21.13
92802	MotherLode Answering Service, Inc.	BASIC SERVICES +PAST DUE AMOUNT	05/09/2024	187.06
92803	Mountain Oasis Purified Water	WATER REFILLS TO THE CITY HALL FOR THE MONTH OF APRIL	05/09/2024	76.75
92804	ANGELS CAMP CHEVRON	OIL SERVICE/PROPANE	05/09/2024	186.49
92806	Pace Supply Corp.	SUPPLIES FOR WASTEWATER DEP.	05/09/2024	722.89
92809	Sonora Airco Gas & Gear	CYLINDER RENTAL	05/09/2024	8.00
92810	State Water Resources Control Board	GRADE D2 EXAM. DAKOTA WEST	05/09/2024	80.00
92815	AT&T	PHONE SERVICES 5/4-6/3/24	05/16/2024	667.60
92819	General Plumbing Supply	PURCHASE ORDER NUMBER -YARD	05/16/2024	200.00
92829	VESTIS	APRIL STATEMENT FOR ACCOUNT 110003145	05/16/2024	239.15
92838	Angels Food Market	ITEMS FOR WASTEWATER DEP.	05/23/2024	8.00
92839	Calaveras County Environmental Health	INVOICE FOR WASTEWATER DEP.	05/23/2024	55.00

Section 9, Item D.

Check No.	Vendor/Employee	Transaction Description	Date	Amount
				Section 9, Item D.
92840	Cal.net	BILLING PERIOD 6/3/24-7/3/24	05/23/2024	158.58
92844	Foothill-Sierra Pest Control, Inc	QUARTERLY PEST CONTROL FOR WASTEWATER PLANT	05/23/2024	188.00
92860	Brent Huse	BOOT ALLOWANCE	05/30/2024	37.93
92862	David Porovich	BOOT ALLOWANCE F/Y 23/24	05/30/2024	100.00
5222415	US Bank Corporate Payment Systems	VERIZON -TABLETS	05/22/2024	66.02
		Total for Department: 8000 Sewer O&M		39,102.17
		Total for Fund:300 Sewer O&M		39,250.72
Fund: 350 Water O&M				
Department: 0000 No Dept				
92852	ASHLEY & ROBERT FRIEND	Refund Check 011163-000, 1377 BIRDS WY- water service	05/23/2024	131.70
		Total for Department: 0000 No Dept		131.70
Department: 8001 Water O&M				
0	Bartle Wells Associates	Professional services for Water/Wastewater rate study	05/02/2024	2,920.00
0	Calaveras Power Agency	Power - City Locations	05/09/2024	2,860.00
0	CONETH SOLUTIONS, INC.	IT services for FY 23/24	05/09/2024	183.77
0	DataProse LLC	BILL PERIOD 4/1-4/30/24	05/09/2024	557.58
0	NEXUS TECHNOLOGIES	Software Subscription Services FY 23-24: G3 Microsoft 365	05/23/2024	108.53
0	Springbrook Holding Company LLC	CIVIC PAY TRANSACTION FEE APRIL 2024	05/09/2024	409.00
0	USABlueBook	SUPPLIES FOR WATER TREATMENT DEP.	05/02/2024	1,197.07
92772	Alpha Analytical Laboratories, Inc.	Water treatment testing for FY 23/24	05/02/2024	1,457.00
92773	Calaveras Lumber Co., Inc.	INV 20320 3PC SOCKET ADAPTER SET	05/02/2024	219.83
92781	O'Reilly Automotive, Inc.	STARTING FLD X2	05/02/2024	18.30
92786	Anchor Pest Control	WINTER PRE-EMERGENT WEED CONTROL	05/09/2024	932.00
92797	Foothill-Sierra Pest Control, Inc	SERVICES FOR WATER TREATMENT DEP.	05/09/2024	149.00
92802	MotherLode Answering Service, Inc.	BASIC SERVICES	05/09/2024	80.17
92819	General Plumbing Supply	PURCHASE ORDER NUMBER -YARD	05/16/2024	227.02
92840	Cal.net	BILLING PERIOD 6/3/24-7/3/24	05/23/2024	168.38
92846	JEREMY HEISTER	T2 EXAMINATION FEE	05/23/2024	50.00
92850	Pace Supply Corp.	SUPPLIES FOR THE WATER TREATMENT PLANT	05/23/2024	248.64
92860	Brent Huse	BOOT ALLOWANCE	05/30/2024	113.78
92862	David Porovich	BOOT ALLOWANCE F/Y 23/24	05/30/2024	100.00
5222415	US Bank Corporate Payment Systems	STATE WATER BOARD	05/22/2024	526.78
		Total for Department: 8001 Water O&M		12,526.85
		Total for Fund:350 Water O&M		12,658.55
Fund: 405 LAFCO Trust Fund				
Department: 9001 LAFCO				
92789	John Benoit	STAFF SERVICES FOR APRIL 2024	05/09/2024	4,552.06
92792	Colantuono & Levin, PC	LEGAL SERVICES FOR FEB 2024	05/09/2024	0
92812	The Valley Springs News	FINAL 24-25 BUDGET HEARING	05/09/2024	0

Check No.	Vendor/Employee	Transaction Description	Date	Amount
				Section 9, Item D.
		Total for Department: 9001 LAFCO		4,836.46
		Total for Fund:405 LAFCO Trust Fund		4,836.46
Fund: 417 Retiree Health				
Department: 3000				
0	Billy Brown	RETIREE BENEFIT FOR MAY 2024	05/16/2024	291.15
0	Faye Perata	RETIREE BENEFIT FOR MAY 2024	05/16/2024	291.15
0	Gary Burns	RETIREE BENEFIT FOR MAY 2024	05/16/2024	291.15
0	Judy King	RETIREE BENEFIT FOR MAY 2024	05/16/2024	67.08
0	Kitchell, Jonathan	RETIREE BENEFIT FOR MAY 2024	05/16/2024	255.81
0	Mary Kelly	RETIREE BENEFIT MAY 2024	05/16/2024	46.30
0	Richard Soracco	RETIREE BENEFIT FOR MAY 2024	05/16/2024	46.30
0	Tinnin, Jennifer	RETIREE BENEFIT FOR MAY 2024	05/16/2024	46.30
0	William Nuttall	RETIREE BENEFIT FOR MAY 2024	05/16/2024	249.60
92822	JIM HESS	RETIREE BENEFIT FOR MAY 2024	05/16/2024	67.08
92826	Pamela Satterfield	RETIREE BENEFIT FOR MAY 2024	05/16/2024	46.30
92830	CAROL WOOLF	RETIREE BENEFIT FOR MAY 2024	05/16/2024	46.30
		Total for Department: 3000		1,744.52
		Total for Fund:417 Retiree Health		1,744.52
		Grand Total		501,961.55



CITY OF ANGELS

Section 9, Item D.

TREASURER'S REPORT For the Month Ended

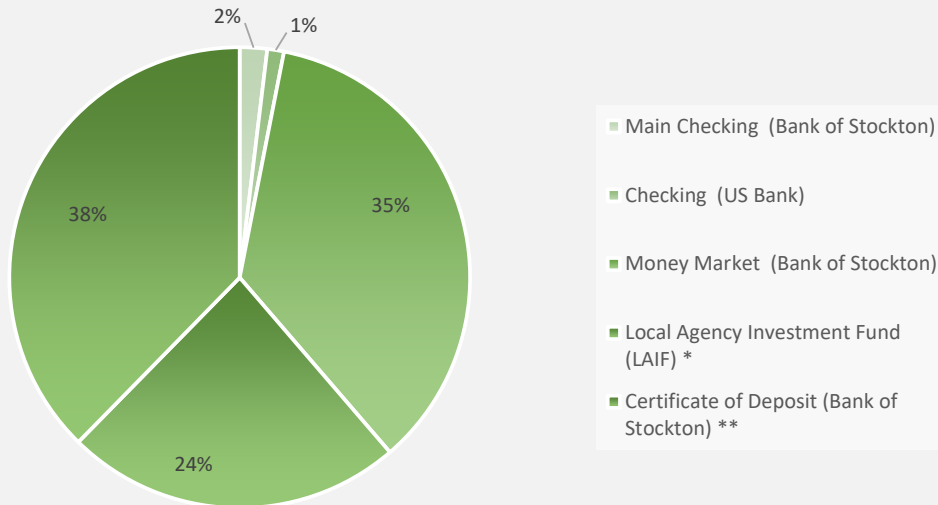
May 31, 2024

Operating Portfolios	Beginning Balance	Ending Balance	Accrued Interest	Bank Fees	% of Total
Main Checking (Bank of Stockton)	\$ 694,381	\$ 535,909	\$ 30	\$ 130	2%
Checking (US Bank)	309,839	326,203	-	370	1%
Money Market (Bank of Stockton)	9,151,137	9,938,297	37,161	-	36%
Local Agency Investment Fund (LAIF) *	6,604,315	6,604,315	-	-	24%
Certificate of Deposit (Bank of Stockton) **	10,508,265	10,510,000	1,735	-	38%
TOTAL OPERATING FUNDS	\$ 27,267,936	\$ 27,914,724	\$ 38,925	\$ 500	100%

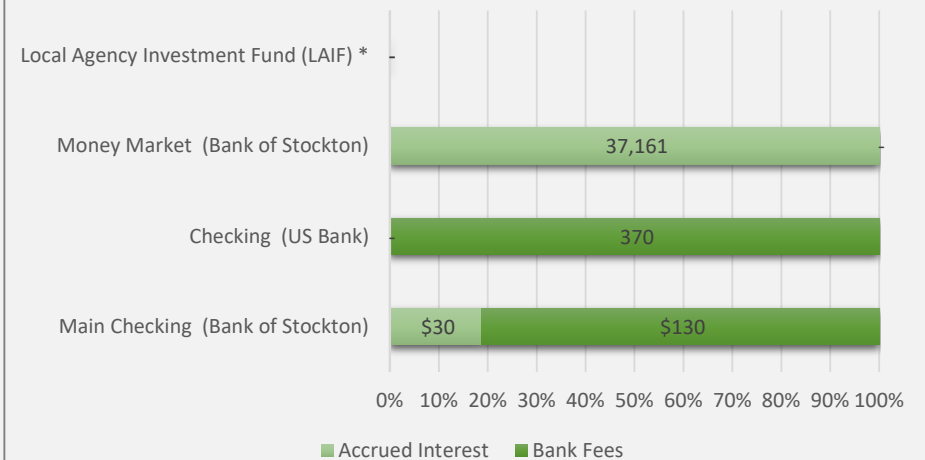
* Interest recorded Quarterly (Dec 2023)

** CD opened 6/30/2023 interest rate 5.10% Term 12 months

Composition of Operating Portfolios
May 31, 2024



Interest Earnings/Bank Fees
May 31, 2024



Total Interest Earned FY 22/23	\$	360,501
Total Interest Earned FY 23/24	\$	1,016,169



MEMORANDUM

City of Angels City Council

Date: June 18, 2024

To: City Council

From: Amy Augustine, AICP – Contract City Planner

Re: Rural Recreation and Tourism Program - Utica Park Lightner Mine Expansion Project Update

Recommendation:

Acknowledge and accept updates.

Background:

Consistent with direction from the City Council, attached is an update on the above-captioned project through June 11, 2024.

Strategic Plan Alignment

A4: Economic Development: Promote a wide variety of economic opportunities consistent with the city's social, cultural, environmental, and aesthetic resources. The proposed Rural Recreation and Tourism grant park project is intended to increase tourism through park enhancements including a stage, historical (cultural) interpretation trail, and improved pavilion for outdoor events. A new children's playground, adult/teen exercise equipment, bocce courts, hardcourts, improved pavilion and stage are intended to encourage social interactions with local theatre productions, local musical performances, movies in the park and enhanced outdoor spaces for other local events.

A5: Economic Development: Maintain and enhance the city's economic vitality while conserving the city's social, cultural, environmental, and aesthetic resources. See above.

B2 Community Identity: Design new development to be compatible with the natural, scenic, and cultural resources and rural character of Angels Camp. The Community Stakeholders Design Committee will assist with park design to ensure compatibility with cultural resources and rural character.

C7: Public Facilities and Services: Maintain or increase the levels of service currently available within Angels Camp for park facilities and infrastructure. The project will increase the size of Utica Park by 3.8± acres, add or improve numerous park amenities, and upgrade and expand infrastructure increasing the level of park facilities available to all age groups and ability levels for residents and visitors.

Discussion

Construction

Construction is underway. The first phase of construction is grubbing and general site preparation. Primary emphasis is on preparing the site for playground equipment in the southern portion of the park. In June, surveying for precise locations of each structure, fencing, staging, and preliminary grading began. Playground

construction will be followed by installing new bathrooms. A discussion related to capping versus fencing the mine shafts is anticipated to come before the City Council July 2, 2024 when cost comparisons can be provided.

Design and Build Contract Process

Boyer Construction was selected to design and build the project. A design and build contract is unlike a construction-only contract. Construction-only contracts generally are used to construct a new road, widen an existing road, construct a new bridge, construct a new building. Construction-only contracts are awarded after construction documents are complete (i.e., detailed construction drawings and building plans) and all necessary permits have been reviewed and are issued (e.g., building permits, grading permits). At that point, a Notice to Proceed “NTP” is normally issued under a construction-only contract. The Utica Park/Lightner Mine Expansion Project is NOT one of those projects. It is a design and build project.

As a design and build contract, the park renovation requires a design phase first, followed by the creation of construction documents, followed by construction. Finalizing a site plan for this project was contingent upon completing geotechnical evaluations. The City approved a site plan April 16, 2024. This was followed by finalizing a survey to ensure the approved site plan could move forward. This was accomplished April 30, 2024. **A notice to proceed was issued and became effective on May 14, 2024, for 307 workdays.**

Park construction will be phased. This means park construction will begin before 100% of all park construction documents are completed. Construction will be consecutive. Construction for each element will commence upon completion of plans for that park element. Because the site plan for the playground was approved months ago, playground construction requires relatively minimal grading, and all park equipment was ordered in April with an expectation of delivery 12 weeks later (i.e., July).

While playground construction is being completed, plans for the next targeted park amenity will be completed so that construction on the next park element can begin...and so on and so on and so on until the park is completed. Following playground construction, it is anticipated, subject to change, that underground work for utilities in the existing park will occur followed by installing the new bathrooms, mine remediation and design of the outdoor stage and pavilion.

Activity summary:

- The park’s Constant Contact e-mail notification database created for persons interested in park updates, newsletters, status reports includes 199 individuals. Please send an e-mail to cda@angelscamp.gov with a subject line “Utica Park” to receive notifications.
- Wood for park benches from the walnut trees is at the mill. It is anticipated that approximately 3-4 benches will be produced. A final cost for each is nearly complete.
- Parties interested in sponsoring a memorial tree or a memorial bench are encouraged to submit their name to cda@angelscamp.gov. To date, there are eight individuals expressing interest, some for multiple trees or benches. Signing up does not commit individuals to a purchase. Interested persons will be notified once costs are determined.
- Staff is requesting that anyone with a brand from a local ranch contact planning@angelscamp.gov. The city would like to incorporate local brands into one or more of the benches being constructed for the park. Staff has three sign-ups for local brands and has reached out to the Cattleman’s Association (Nicolas Valente) and Farm Bureau (Toni Ann Fischer) for additional interest.
- The interpretive sign committee met April 30, 2024. The Committee is editing content and selecting photos for 8 interpretive signs. Committee members are Judith Marvin (historian), Tad Folendorf (historian), James G. Respass, Ph.D. (graphic design), Amy Augustine, Rebecca Callen. Interpretive sign language for the Mother Lode Belt, Lightner Mine, Utica Mine, persons associated with the mines, and Nationalities represented in the has been drafted. Overview of a working mine, and supplemental information related to Mark Twain is pending. QR codes are also proposed for various locations and on interpretive signs to provide additional information. The concept sign design was presented to the Community Stakeholders Design Committee 3/20/24. Signage will be brought back to the Stakeholders Design Committee in May (tentatively June 25th).

- Monuments, Dedications, and Relocations. Staff has met with all individuals or organizations associated with each monument to ensure they are handled properly. Surviving relatives of fallen soldiers on the veteran’s memorial plaque have been contacted individually and their input will be followed for any potential relocation and rededication. Boyer is aware of all restrictions related to moving and conserving park monuments.
- The “gateway” monumentation (mining equipment) near Napa was reviewed by the City of Angels Planning Commission. The Planning Commission approved relocating the equipment. Interpretive signage for the equipment will be added at its new location.

Financial Impact

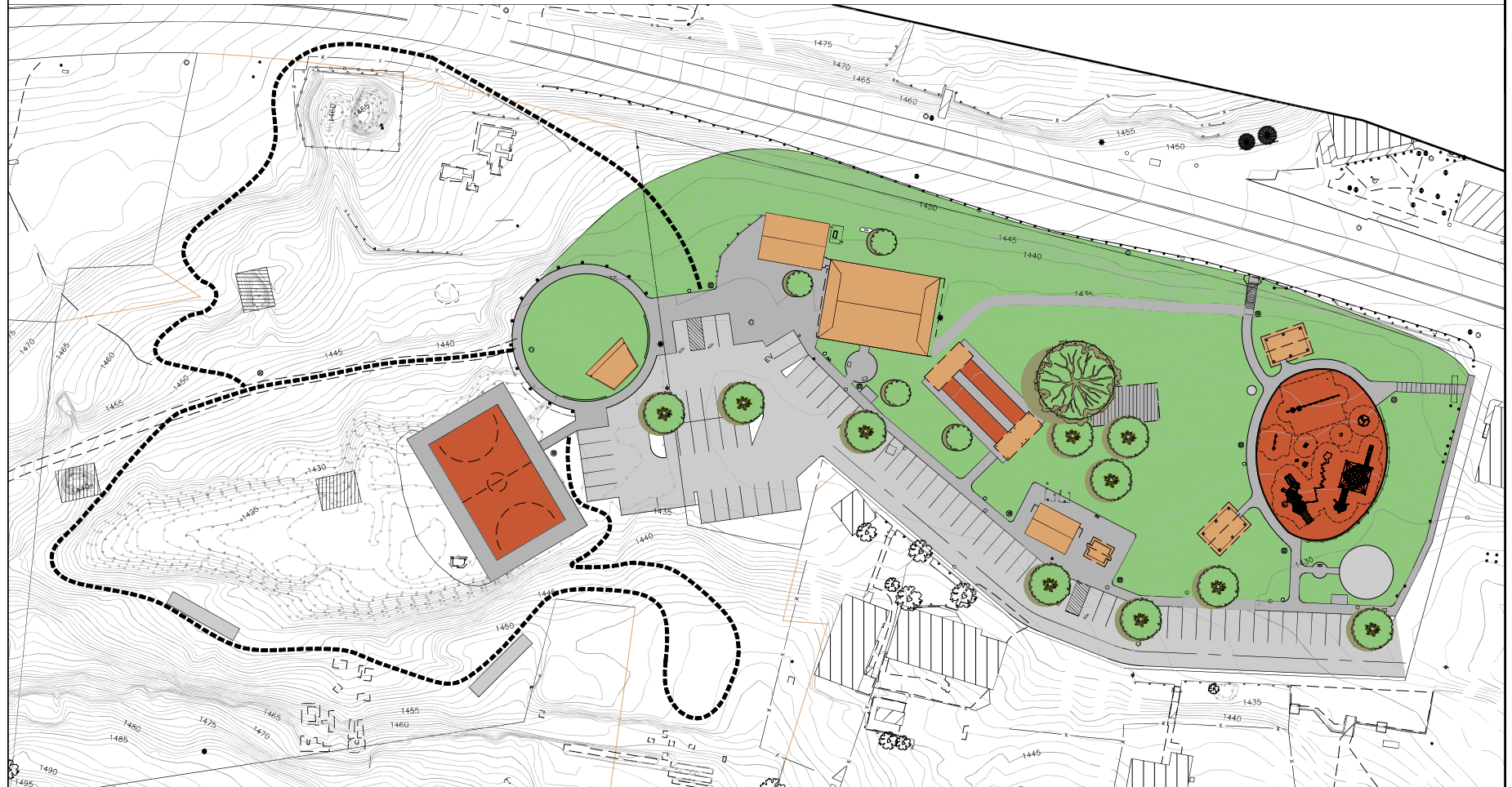
See attached budget.

Attachments

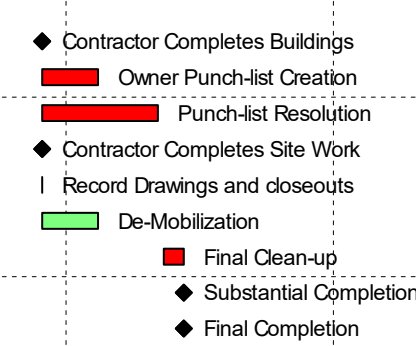
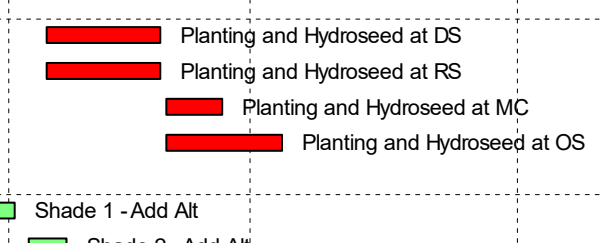
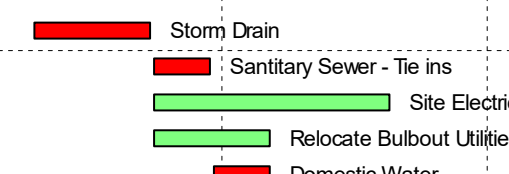
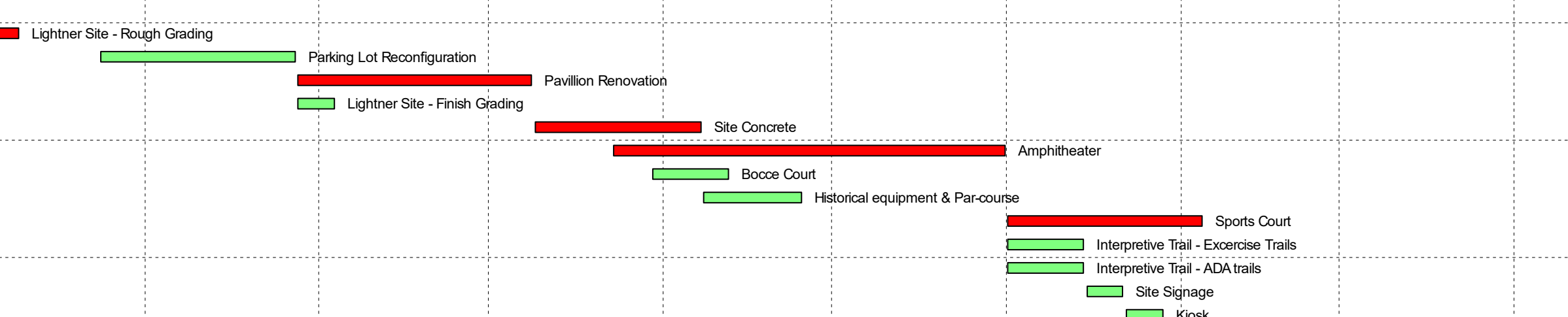
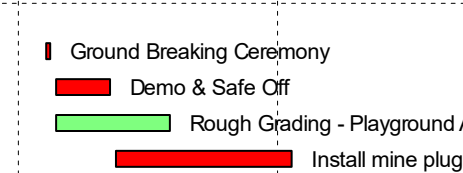
- A. Approved Site Layout
- B. Timeline
- C. Budget

UTICA PARK SITE PLAN

CITY OF ANGELS CAMP, CA.



Utica Park Expansion May 2024				Work Breakdown Structure - All Activities															
#	Activity ID	Activity Name	Original Duration	Start	Finish	May	Jun	Jul	Aug	2024	Sep	Oct	Nov	Dec	2025	Jan	Feb	Mar	Apr
1	Utica Park Expansion May 2024			424	23-May-23 A	14-Mar-25													
2	Project Milestones			0															
3	Time Impact Assessment			196	27-Jun-23 A	01-May-24													
4	Time Impact 001 - Geo Tech Analysis			196	27-Jun-23 A	01-May-24													
5	Design Phase			241	23-May-23 A	02-Jul-24													
6	Construction Phase			228	01-May-24	14-Mar-25													
7	M-001	Mobilize	0	01-May-24															
8	M-150	Environmental Pre-con - City training (live oak)	1	01-May-24	01-May-24														
9	M-160	Protect in place/ Plant Protection / Demo Pre-con's	1	02-May-24	02-May-24														
10	Site Work			196	04-Jun-24	04-Mar-25													
11	Civil Mitigation - Mine Closures - Zone C			21	04-Jun-24	02-Jul-24													
12	B123-220	Ground Breaking Ceremony	1	04-Jun-24	04-Jun-24														
13	B123-100	Demo & Safe Off	5	05-Jun-24	11-Jun-24														
14	B123-110	Rough Grading - Playground Area	10	05-Jun-24	18-Jun-24														
15	B123-320	Install mine plugs	15	12-Jun-24	02-Jul-24														
16	Phase I - South End of Site (Playground Area)			95	19-Jun-24	29-Oct-24													
17	Playground Area			70	19-Jun-24	24-Sep-24													
18	B123-120	Playground Contractor to install playground (by others)	35	19-Jun-24	06-Aug-24														
19	G-150	Walls and trail stabilization	15	07-Aug-24	27-Aug-24														
20	B123-190	Entry Stairs	20	28-Aug-24	24-Sep-24														
21	Modular Restroom install			30	28-Aug-24	08-Oct-24													
22	RR1-260	Modular Restroom Installation	30	28-Aug-24	08-Oct-24														
23	Gym			15	09-Oct-24	29-Oct-24													
24	B123-130	Park Gym Installation	15	09-Oct-24	29-Oct-24														
25	Phase II - Remainder of Park			175	03-Jul-24	04-Mar-25													
26	B123-350	Lightner Site - Rough Grading	5	03-Jul-24	09-Jul-24														
27	B123-340	Parking Lot Reconfiguration	25	24-Jul-24	27-Aug-24														
28	B123-200	Pavillion Renovation	30	28-Aug-24	08-Oct-24														
29	B123-360	Lightner Site - Finish Grading	5	28-Aug-24	03-Sep-24														
30	B123-180	Site Concrete	22	09-Oct-24	07-Nov-24														
31	AMP-200	Amphitheater	50	23-Oct-24	31-Dec-24														
32	B123-140	Bocce Court	10	30-Oct-24	12-Nov-24														
33	L-157	Historical equipment & Par-course	12	08-Nov-24	25-Nov-24														
34	BR-360	Sports Court	25	01-Jan-25	04-Feb-25														
35	L-054	Interpretive Trail - Exercise Trails	10	01-Jan-25	14-Jan-25														
36	L-050	Interpretive Trail - ADA trails	10	01-Jan-25	14-Jan-25														
37	L-220	Site Signage	5	15-Jan-25	21-Jan-25														
38	KI-001	Kiosk	5	22-Jan-25	28-Jan-25														
39	Underground Utilities			30	10-Jul-24	20-Aug-24													
40	B123-150	Storm Drain	10	10-Jul-24	23-Jul-24														
41	UG-500	Sanitary Sewer - Tie ins	5	24-Jul-24	30-Jul-24														
42	B123-160	Site Electrical	20	24-Jul-24	20-Aug-24														
43	B123-330	Relocate Bulbout Utilities	10	24-Jul-24	06-Aug-24														
44	B123-170	Domestic Water	5	31-Jul-24	06-Aug-24														
45	Planting and Landscape			20	05-Feb-25	04-Mar-25													
46	L-310	Planting and Hydroseed at DS	10	05-Feb-25	18-Feb-25														
47	L-320	Planting and Hydroseed at RS	10	05-Feb-25	18-Feb-25														
48	L-370	Planting and Hydroseed at MC	5	19-Feb-25	25-Feb-25														
49	L-330	Planting and Hydroseed at OS	10	19-Feb-25	04-Mar-25														
50	Shade Structures (Add AIts)			18	15-Jan-25	07-Feb-25													
51	RS-900	Shade 1 - Add AIt	18	15-Jan-25	01-Feb-25														
52	RS-910	Shade 2 - Add AIt	5	03-Feb-25	07-Feb-25														
53	Completion and Commissioning			13	26-Feb-25	14-Mar-25													
54	COMPL-130	Contractor Completes Buildings	0		26-Feb-25														
55	COMPL-140	Owner Punch-list Creation	5	26-Feb-25	04-Mar-25														
56	COMPL-170	Punch-list Resolution	10	26-Feb-25	11-Mar-25														
57	COMPL-120	Contractor Completes Site Work	0		26-Feb-25														
58	COMPL-100	Record Drawings and closeouts	0	26-Feb-25	26-Feb-25														
59	COMPL-160	De-Mobilization	5	26-Feb-25	04-Mar-25														
60	COMPL-180	Final Clean-up	3	12-Mar-25	14-Mar-25														
61	COMPL-900	Substantial Completion	0		14-Mar-25														
62	COMPL-999	Final Completion	0		14-Mar-25														



Utica Budget

Type	Description	Vendor	Budget Amount	Actuals	Balance	
1	Revenue Agreement	Rural Recreation and Tourism	\$3,000,000.00	\$508,955.04	\$2,491,044.96	
2	Revenue Agreement	Per Capita	\$177,952.00	\$177,952.00	\$0.00	
3	Revenue Agreement	CDBG CV (Bathrooms)	\$167,000.00	\$91,127.50	\$75,872.50	
4	Revenue Agreement	CDBG CV (Generator)	\$30,430.00	\$30,430.00	\$0.00	
5	City Contribution	ARPA Funds	\$400,000.00	\$60,383.36	\$339,616.64	
6	Revenue Agreement	Angels Community Club	\$135,000.00	\$135,000.00	\$0.00	
7	City Contribution	General Fund Match for State Grant	\$57,166.00	\$12,303.50	\$44,862.50	
8	City Contribution	General Fund Contribution	\$60,000.00		\$60,000.00	
9	Total Revenue/Contribution Sources		\$4,027,548.00	\$1,016,151.40	\$3,011,396.60	
10						
11						
12	Expense Contract	Land Purchase	\$325,071.00	\$325,071.00	\$0.00	
13	Expense Contract	Phase 1 (Haz Materials)	Nelson Environmental	\$2,500.00	\$2,500.00	\$0.00
14	Expense Contract	Appraisal	Schuller Appraisals	\$2,500.00	\$2,500.00	\$0.00
15	Expense Contract	Planning Services	Augustine Planning	\$57,166.00	\$12,303.50	\$44,862.50
16	Expense Contract	Design and Construction	Boyer Construction	\$2,275,000.00	\$48,737.45	\$2,226,262.55
17	Expense Contract	Geotechnical Engineering - Original Agreement	Geocon	\$4,900.00	\$4,900.00	\$0.00
18	Expense Contract	Design-Level Investigation CO #1	Geocon	\$30,670.00	\$30,670.00	\$0.00
19	Expense Contract	Preliminary Evaluation CO #2	Geocon	\$4,800.00	\$4,800.00	\$0.00
20	Expense Contract	Design-Level Investigation CO #3	Geocon	\$20,023.00	\$20,013.36	\$9.64
21	Expense Contract	Design and Monitoring Remediation CO #4	Geocon	\$29,380.00	\$0.00	\$29,380.00
22	Expense Contract	Arborist Report	California Tree and Landscape	\$2,180.00	\$2,180.00	\$0.00
23	Expense Contract	Demolition	SJOOE	\$171,622.00	\$171,622.00	\$0.00
24	Expense Contract	Tree trimming (per arborist report)	Peffer's Tree Service	\$7,000.00	\$7,000.00	\$0.00
25	Expense Contract	Playground equipment and installation	SPEC	\$460,000.00	\$235,054.09	\$224,945.91
26	Expense Contract	Bathrooms	T&S West	\$309,000.00	\$118,370.00	\$190,630.00
27	Expense Contract	Generator	Pioneer Electric	\$30,430.00	\$30,430.00	\$0.00
28						
29						
30	Total Expenses		\$3,732,242.00	\$1,016,151.40	\$2,716,090.60	
31						
32	Balance		\$295,306.00	\$0.00	\$295,306.00	



CITY HALL

CITY OF ANGELS PO Box 667, 200 Monte Verda St. Suite B, Angels Camp, CA 95222 P: (209) 736-2181

DATE: June 18, 2024

TO: City Council

FROM: Rebecca Callen, City Administrator

RE: Public Hearing to Consider the Continuation of the Assessments for Fiscal Year 2024-25 for the Landscaping & Lighting District No. 2 - Greenhorn Creek Assessment; Adoption of Resolution No. 24-52 Approving the Engineer’s Report, Confirming the Diagram and Assessment, and Ordering the Continuation of Assessments for Fiscal Year 2024-25

RECOMMENDATION

Staff recommends the City Council:

1. Hold a public hearing for the proposed continuation of the assessments for the Landscaping & Lighting District No. 2- Greenhorn Creek Assessment (District), in order to receive any public input on the proposed continuation of the assessments, approve the proposed assessment budget for Fiscal Year (FY) 2024-25 and the services and improvements funded by the assessments fund, and any other issues related to the assessments; and
2. Upon the conclusion of the public hearing, Adopt Resolution No. 24-52 (Attachment 1), approving the Final Engineer’s Report (Attachment 2), and confirming the diagram and assessments for FY 2024-25 for the District.

BACKGROUND

The City of Angels Landscaping and Lighting District No. 2 – Greenhorn Creek (District) was approved by property owners in an assessment ballot proceeding and formed by the City Council on August 8, 2022, through the Landscape and Lighting District Act of 1972 (Act). The District, which repealed and replaced the existing Landscaping and Lighting District No. 1, was created to fund enhanced maintenance of landscaping, lighting, cultural and wildlife areas, local infrastructure, environmental mitigation services, and related improvements within the Greenhorn Creek development. Every year an Engineer’s Report is prepared to establish the budget for the improvements listed in the report.

DISCUSSION

The Act requires an annual Engineer’s Report to be prepared by a licensed professional engineer. Since 2013, the LLD Engineer’s Report has been prepared by SCI Consulting Group from Fairfield, California. On



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CITY HALL

CITY OF ANGELS PO Box 667, 200 Monte Verda St. Suite B, Angels Camp, CA 95222 P: (209) 736-2181

March 19, 2024, the City Council approved Resolution 24-24 directing SCI to prepare the Engineer’s Report, which is the first step in a three-step process required by the Act to continue the annual assessments for FY 2024-25.

On May 7, 2024, the City Council adopted Resolution No. 24-38, a resolution of the City’s intention to continue the assessments for FY 2024-25, preliminarily approve an Engineer’s Report, and provide notice of a Public Hearing for the District for FY 2024-25. That resolution preliminarily approved the Engineer’s Report and the estimated expenses and proposed assessments therein. It also set June 18, 2024, as the date for a public hearing on the continuation of the assessments.

This Engineer’s Report, which includes the proposed budget for the assessments for fiscal year 2024-25 and the updated proposed assessments for each parcel in the District, was completed and filed with the City on May 15, 2024. The authorized maximum assessment rate for the District includes an annual increase by an amount equal to the annual change in the Northern California area (San Francisco-Oakland-Hayward) Consumer Price Index-All Urban Consumers (the “CPI”), as of December of each succeeding year. The amount of the annual increase in the CPI-U from December 2022 to December 2023 is 2.62%. Therefore, the maximum authorized assessment rate for Fiscal Year 2024-25 has been increased by 2.62%, from \$681.72 to \$699.58 per Single Family Equivalent unit (SFE). The estimate of cost and budget in the Engineer’s Report proposes assessments for fiscal year 2024-25 at the rate of \$650.00. The total amount of revenues that would be generated by the assessments in fiscal year 2024-25 at the proposed rate of \$650.00 is approximately \$344,955.

Each year, the Council is required to conduct a noticed public hearing and receive public input on the proposed assessments and the services that they would fund, in order to continue to levy the assessments for the upcoming fiscal year. After hearing the public testimony, the Council may take final action on setting the assessment rate, establishing the services and improvements to be funded and order the continuation of the assessments for FY 2024-25.

Approval of Resolution 24-52 will continue the assessments for FY 2024-25 and to direct additional actions related to the levy of the assessments, which will provide funds for the proposed assessment budget for FY 2024-25. With the collection of the FY 2024-25 assessment, the services and improvements made possible by the assessment funds can be accomplished.





CITY HALL

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FINANCIAL IMPACT

The expected costs of preparing the Engineer’s Report by SCI Consulting Group are included in the 2024-25 budget from the Assessment District fund, a non-General Fund source. Therefore, there is no fiscal impact attributable to the approval of this item.

ATTACHMENTS

1. Resolution 24-52
2. Landscaping & Lighting District No. 2 - Greenhorn Creek Final Engineer’s Report



**RESOLUTION NO. 24-52
OF THE**

CITY COUNCIL OF THE CITY OF ANGELS, COUNTY OF CALAVERAS, STATE OF CALIFORNIA, APPROVING ENGINEER'S REPORT, CONFIRMING DIAGRAM AND ASSESSMENT AND DIRECTING AUDITOR OF CALAVERAS COUNTY TO CONTINUE AND TO COLLECT ASSESSMENTS FOR FISCAL YEAR 2024-25 FOR THE LANDSCAPING AND LIGHTING DISTRICT NO. 2 – GREENHORN CREEK

WHEREAS, on August 2, 2022, after receiving a weighted majority of 84.62% of returned ballots in support of the proposed assessment, this Council by its Resolution No. 22-41 ordered the formation of and levied the first assessment of the “The Landscape and Lighting District No. 2 – Greenhorn Creek” (the "District"), pursuant to the provisions of Article XIID of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof); and

WHEREAS, the purpose of the Assessment District is for the installation, maintenance and servicing of improvements within the Landscaping and Lighting District No. 2 – Greenhorn Creek, as described in the annual Engineer’s Report; and

WHEREAS, by Resolution No. 24-24, the City Council ordered the preparation of an Engineer's Report for the Landscaping and Lighting District for fiscal year 2024-25; and

WHEREAS, pursuant to said Resolution, the Engineer's Report was prepared by SCI Consulting Group, Engineer of Work, in accordance with Section 22565, et. seq., of the Streets and Highways Code (the "Report") and Article XIID of the California Constitution; and

WHEREAS, by Resolution No. 24-38, the City Council preliminarily approved the Preliminary Engineer’s Report for said Assessment District and set a date for a Public Hearing; and

WHEREAS, said report was duly made and filed with the City Administrator and duly considered by this City Council and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer’s Report for all subsequent proceedings under and pursuant to the aforesaid resolution, and that June 18, 2024, at the hour of 6:00 p.m., at the Angels Camp Firehouse, 1404 Vallecito Road, Angels Camp, CA 95222, were appointed as the time and place for a hearing by this City Council on the question of the continuation of the proposed assessment, notice of which hearing was given as required by law.

WHEREAS, at the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the continuation were fully heard and considered by the City Council, and all oral statements and all written protests or communications were duly heard, considered and overruled, and this City Council thereby acquired jurisdiction to order the continuation of the assessments and the confirmation of the diagram and assessment prepared by and made a part of the Engineer’s Report to pay the costs and expenses

thereof.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF ANGELS DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The public interest, convenience and necessity require that the continuation be made.

SECTION 2. The Assessment District benefited by the improvements and assessed to pay the costs and expenses thereof, and the exterior boundaries thereof, are as shown by a map thereof filed in the office of the City Administrator, which map is made a part hereof by reference thereto.

SECTION 3. The assessment is levied without regard to property valuation.

SECTION 4. The Engineer's Report as a whole and each part thereof, to wit:

- (a) The Engineer's estimate of the itemized and total costs and expenses of maintaining the improvements and of the incidental expenses in connection therewith;
- (b) The diagram showing the assessment district, plans and specifications for the improvements to be maintained and the boundaries and dimensions of the respective lots and parcels of land within the Assessment District; and
- (c) The assessment of the total amount of the cost and expenses of the proposed maintenance of the improvements upon the several lots and parcels of land in the Assessment District in proportion to the estimated special benefits to be received by such lots and parcels, respectively, from the maintenance, and of the expenses incidental thereto are finally approved and confirmed.

SECTION 5. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessments, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this City Council.

SECTION 6. Those assessments for fiscal year 2024-25 shall be continued at the rate of SIX HUNDRED AND FIFTY DOLLARS (\$650.00) per single family equivalent as specified in the Engineer's Report for fiscal year 2024-25 with estimated total annual assessment revenues as set forth in the Engineer's Report; and

SECTION 7. The assessment to pay the costs and expenses of the maintenance of the improvements for fiscal year 2024-25 is hereby continued. For further particulars pursuant to the provisions of the Landscaping and Lighting Act of 1972, reference is hereby made to the Resolution Directing

Preparation of Engineer's Report.

SECTION 8. Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this City Council expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the maintenance of the improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.

SECTION 9. Immediately upon the adoption of this resolution, but in no event later than the third Monday in August following such adoption, the City Administrator shall file a certified copy of this resolution with the Auditor of the County of Calaveras. Upon such filing, the County Auditor shall enter the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments, after collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the City of Angels Landscaping and Lighting District No. 2 – Greenhorn Creek.

SECTION 10. Upon receipt of the moneys representing assessments collected by the County, the County shall deposit the moneys in the City Treasury to the credit of the improvement funds previously established under the distinctive designation of the Assessment District. Moneys in the improvement funds shall be expended only for the maintenance, servicing, construction, or installation of the improvements.

SECTION 11. The City Administrator shall certify the adoption of this resolution and shall cause a certified resolution to be filed in the book of original resolutions.

PASSED AND ADOPTED by the City Council of the City of Angels, State of California this 18th day of June 2024, by the following vote:

- AYES:
- NOES:
- ABSENT:
- ABSTAIN:

Jennifer Davis-Herndon,
Mayor

ATTEST:

Caytlyn Schaner, Deputy City Clerk

Fiscal Year 2024-25

ENGINEER'S REPORT

City of Angels Camp
Landscaping and Lighting Assessment District No. 2
Greenhorn Creek

Pursuant to the Landscaping and Lighting Act of
1972, Government Code and Article XIID of the
California Constitution

June 2024
Final Report

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
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City of Angels

City Council

Jennifer Davis-Herndon, Mayor
Isabel Moncada, Vice Mayor
Michael Chimente, Council Member
Alvin Broglio, Council Member
Caroline Schirato, Council Member

City Staff

Rebecca Callen, City Administrator
Michelle Gonzalez, Finance Director

City Attorney

Douglas L. White

Engineer of Work

John Bliss, P.E., SCI Consulting Group

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Introduction

History and Overview

The Greenhorn Creek Landscape and Lighting District has two purposes: (1) to fund the ongoing protection and preservation of on-site environmental resources and (2) to fund maintenance of streetlights, landscaping, curb-gutter-and-sidewalk, entry monument signs, and related community use infrastructure within the Greenhorn Creek development.

The City of Angels Camp Landscaping and Lighting District No. 1 – Greenhorn Creek was formed by a majority vote of the City of Angels ("City") City Council on June 6, 1995. As a result of the subsequent passage of Proposition 218 in 1996, the assessment rate for the existing assessment District (No.1) cannot be increased beyond the previously approved amount of \$300.00 per parcel (*resulting from the fact that a cost-of-living adjustment mechanism was not explicitly included in the original formation documents.*) As costs have continued to increase, this assessment amount no longer generates sufficient revenue to fund Greenhorn Creek's improvements and services. Without additional resources and funding, service levels will continue to deteriorate.

As a result, the Angels Camp City Council directed that a new assessment be proposed and voted on by property owners in accordance with Proposition 218 (Article XIIC and D of the California Constitution). The Council's intent was to replace the existing Landscaping and Lighting District No. 1 – Greenhorn Creek with a new **Landscaping and Lighting District No. 2 - Greenhorn Creek ("District")** within the existing boundary and including the same improvements and services. If approved, the existing District No. 1 will be dissolved. Further, the proposed Landscaping and Lighting District No. 2 - Greenhorn Creek is engineered to generate sufficient funding, and include an optional, annual cost-of-living adjustment mechanism to ensure long-term fiscal sustainability of the District.

This Engineer's Report ("Report") has been prepared to establish the budget for the Improvements (as described below) that will be funded by the proposed assessments and other revenue and to determine the general and special benefits received from the Improvements by property within the District and the method of assessment apportionment to lots and parcels. This Report and the assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article").

(Note: Although the District funds maintenance and services of landscaping, lighting, and related improvements within the Greenhorn Creek development, it does not fund the maintenance or operations of the adjacent Greenhorn Creek golf course, which is maintained and funded by a separate entity using separate funding.)

Engineer’s Report and Continuation of Assessments

In order to allow property owners to ultimately decide whether additional funding should be provided for the Greenhorn Creek Landscape and Lighting District, the Council, on March 15th, 2022, authorized the initiation of proceedings for a proposed benefit assessment to provide local funding for improved maintenance of landscaping, lighting, cultural and wildlife areas, local infrastructure, environmental mitigation services, and related improvements within the Greenhorn Creek development. The proposed assessment was named the Landscape and Lighting District No. 2 – Greenhorn Creek (the “Assessment District”). In May through August of 2022, the District conducted an assessment ballot proceeding pursuant to the requirements of Article XIII D of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Government Code. During this ballot proceeding, owners of property in the Assessment District were provided with a notice and ballot for the proposed special assessment. A 45-day period was provided for balloting and a public hearing was conducted on August 2, 2022.

It was determined after the conclusion of the public hearing that 84.62% of the weighted ballots returned were in support of the assessment. Since the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which ballot was submitted), the City gained the authority to approve the levy of the assessments for fiscal year 2022-23 and to continue to levy them in future years. The authority granted by the ballot proceeding includes an annual adjustment in the maximum authorized assessment rate equal to the annual change in the Consumer Price Index for the San Francisco Bay Area. Council took action, by Resolution No. 22-44 passed on August 2, 2022, to approve the levy of the assessments for the first time for fiscal year 2022-23.

In each subsequent year for which the assessments will be continued, the City must approve an updated Engineer’s Report for the upcoming fiscal year at a noticed public hearing. As required by the Act, this Report includes a budget for the upcoming fiscal year’s costs and services, an updated assessment roll listing all parcels and their proposed assessments, plans and specifications, a diagram or map of the District, the benefits received by property from the Improvements within the District, and the method of assessment apportionment to lots and parcels within the District.

This Engineer’s Report ("Report") was prepared by SCI Consulting Group (SCI) to establish the estimated costs for the services and related costs that will be funded by the assessments, to determine the special benefits and general benefits received from the services and to apportion the assessments to lots and parcels within the District based on the estimated special benefit each parcel receives from the services funded by the assessment.

If the City approves this Engineer's Report and the continuation of the assessments it establishes for fiscal year 2024-25, the assessments would be submitted to the County Auditor for inclusion on the property tax rolls for fiscal year 2024-25.

Legislative Analysis

Proposition 218

This assessment is formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIII C and XIII D of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which specially benefits the assessed property.

Proposition 218 describes several important requirements, including a property-owner balloting, for the formation and continuation of assessments. These requirements are satisfied by the process used to establish this assessment.

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority (2008) 44 Cal. 4th 431

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA”). This ruling is significant in that the Court clarified how Proposition 218 made changes to the determination of special benefit. The Court also found that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Assessment District
- The assessment paid by property should be proportional to the special benefits it receives from the Improvements

Dahms v. Downtown Pomona Property (2009) 174 Cal. App. 4th 708

In Dahms v. Downtown Pomona Property (“Dahms”) the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon (2009) 180 Cal. App. 4th 103

Bonander v. Town of Tiburon (“Bonander”), the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments primarily on the grounds that the assessments had been apportioned to assessed property based on the costs within sub-areas of the assessment district instead of the overall cost of the improvements and the overall proportional special benefits.

Beutz v. County of Riverside (2010) 184 Cal. App. 4th 1516

Steven Beutz v. County of Riverside (“Beutz”) the Court overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified, and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego (2011) 199 Cal. App. 4th 416

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified, and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

This Engineer’s Report is consistent with the SVTA decision and with the requirements of Article XIIC and XIID of the California Constitution because the Improvements to be funded are clearly defined; the benefiting property in the District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the District and such special benefits provide a direct advantage to property in the District that is not enjoyed by the public at large or other property.

This Engineer’s Report is consistent with Beutz, Dahms and Greater Golden Hill because the Improvements will directly benefit property in the District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer’s Report is consistent with Bonander because the Assessments have been apportioned based on the overall cost of the Improvements and Services proportional special benefit to each property, rather than the proportional cost to the District to provide the Improvements to specific properties.

Plans & Specifications

The District maintains landscaping and other improvements in locations within the District’s boundaries. The work and Improvements to be undertaken by the City of Angels Landscaping and Lighting District No. 2 – Greenhorn Creek, and the cost thereof paid from the levy of the annual Assessment provide special benefit to Assessor Parcels within the District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the “Act”) the work and Improvements are generally described as follows:

The installation, maintenance, and servicing of public improvements and facilities, may include, but are not limited to, landscaping, sprinkler systems, park grounds, park facilities, playground equipment, landscape corridors, sidewalks, curbs and gutters, storm drainage systems, public lighting facilities, fencing, entry monuments, signage, frontage and retention walls, other landscaping facilities, and related labor, materials, supplies, utilities, equipment, and incidental expenses in and for the parks, landscape areas, detention basins and other public places owned or maintained by the District. (Collectively known as the “Improvements.”)

As applied herein, “Installation” means the construction of Improvements, including, but not limited to, land preparation (such as grading, leveling, cutting, and filling), sod, landscaping, irrigation systems, sidewalks, walkways and drainage, lights, playground equipment, play courts, playing fields, recreational facilities, and public restrooms.

“Maintenance” means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti. Maintenance activities within the US Army Corps of Engineers (USACOE) 404 permit protected areas must follow the permit requirements. Deviation from the permit requirements requires written approval from the USACOE.

“Servicing” means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements, or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment (Streets & Highways Code §22526).

The assessment proceeds will be exclusively used for Improvements within the District plus incidental expenses. The Improvements and area to be maintained by the District are described as follows:

Maintenance and Improvements

Sidewalk and Drainage Facilities

Includes maintenance service for roadway drainage facilities, sidewalks, and reserves for future repairs. Culvert and drainage inlets that are located on private property, including the golf course, will not be maintained by the District.

Maintained infrastructure includes storm water drainage inlets, sidewalk, curb, and gutter (both rolled and standard), and stormwater conveyance pipes along District streets.

Lighting and Signage

The street lighting Improvements, which will be maintained by the District, consist of 49 streetlights, six pedestal lights, and all required appurtenances. This includes cost of power plus maintenance service for streetlight poles, lamps, glassware, plus cost of power for miscellaneous monument signs.

The signage which will be maintained by the District includes the three (3) entry monument signs. The safety and street signs within the District will be maintained by the City. The golf course will maintain Golf Course wayfinding signs.

Formal Landscape Areas

The formally landscaped areas (planter and lawn areas) require turf to be mowed, edged, and kept free of debris. Irrigation control and repair, pruning, fertilizing, weed control, and trash pickup are also required. Golf course turf adjacent to roads will be maintained by the golf course. Below is a list of the formal landscaped areas within the District:

Table 1 – Formal Landscaping Planter

Area	Area (SQFT)	Location
LAND-1	744	GHC Rd Median by Gateway Park
LAND-2	4,243	GHC Rd & Selkirk Entrance by Wetland E-WET-6
LAND-3	880	Selkirk Median at Entrance
LAND-4	7,460	Selkirk Planter by WorldMark
LAND-5	3,204	Selkirk Planter by 10th Hole
LAND-6	5,638	Selkirk Planter by 2nd Hole and 18th Tee
LAND-7	612	Lot 3 - Selkirk
LAND-8	232	Lot 8 - Selkirk
LAND-9	6,252	Smith Flat between Pointe Dr and Hole #11, Tee #17
LAND-10	621	Lot 202 Smith Flat
LAND-11	1,521	Olivia Place
LAND-12	2,030	Cornelia Place - Lot 209
LAND-13	2,755	Lot 192 and WILD-2e - Smith Flat
LAND-14	338	Lot 190 Smith Flat
LAND-15	135	Lot 188 Smith Flat & Raggio Ct
LAND-16	343	Lot 179 Smith Flat
LAND-17	623	Lot 178 Smith Flat
LAND-18	1,102	Lightner Place
LAND-19	203	Lot 174 Lighter PL and Smith Flat
LAND-20	716	Alawa Place
LAND-21	1,103	Sasa Place
LAND-22	789	Lots174 & 173 Smith Flat
LAND-23	543	Lot 172 Smith Flat
LAND-24	535	Lot 171 Smith Flat
LAND-25	344	Lot 170 Smith Flat
LAND-26	144	Lot 169 Smith Flat
LAND-27	210	Lot 169 & 168 Smith Flat
LAND-28	859	Lot 168 & 167 Smith Flat
LAND-29	148	Lot 167 Smith Flat
LAND-30	117	Lot 166 Smith Flat
LAND-31	328	Lot 165 Smith Flat
LAND-32	71	Lot 164 Smith Flat
LAND-33	1,141	Lot 164 Smith Flat
LAND-34	1,128	Lot 164 Smith Flat
LAND-35	717	Across from Lot 133 Smith Flat
LAND-36	13,887	Behind Sidewalk Smith Flat SE Corner of Property
LAND-37	371	Across from Lot 132 Smith Flat
LAND-38	501	Across from Lot 131 Smith Flat
LAND-39	1,135	Across from Lot 130 and Open Space Smith Flat
LAND-40	862	Across from Lot 128 and 127 Smith Flat
LAND-41	988	Across from Lot 126 Smith Flat

LAND-42	560	At end of Smith Flat at GHC Dr.
LAND-43	1,334	McCauley Entrance North Shoulder
LAND-44	817	McCauley Entrance Median
LAND-45	7,357	McCauley Entrance South Shoulder & by Wetland E-Wet-1
LAND-46	494	McCauley & Selkirk NW Curb
LAND-47	126	Lot 80 Selkirk at Chimney Hill
LAND-48	342	Lot 67 Selkirk at Chimney Hill
LAND-49	304	Lot 71 Selkirk at Springhouse Ct.
LAND-50	1,810	GHC Rd. Median between Gateway Park and Selkirk Entrance
LAND-51	133	Lot 189 Smith Flat
LAND-52	643	Smith Flat & GHC Rd South Side of Intersection

Table 2 – Formal Landscaping Lawn

Area	Area (SQFT)	Location
LAWN-1	8,671	Triangle area: Angel Oak/Live Oak/Acorn
LAWN-2	3,570	GHC Rd Shoulder past triangle area
LAWN-3	1,781	Selkirk Entrance East of Wetland Site 6
LAWN-4	576	Smith Flat at Selkirk Entrance south side of Wetland S-Wet-6
LAWN-5	21,951	GHC Rd - Median Selkirk to McCauley
LAWN-6	16,501	GHC Rd - Median McCauley South
LAWN-7	15,419	Lawn in front of WorldMark

Table 3 – Weed Control

Area	Area (SQFT)	Location
WEED-1	2,020	GHC Rd shoulder west of Selkirk Entrance
WEED-2	2,456	Smith Flat South of Wetland E-WET-6
WEED-3	13,239	GHC Rd shoulder between Selkirk and McCauley
WEED-4	295	Smith Flat at Lot N, Just west of Albasio Ct
WEED-5	1,298	Smith Flat North side of PCR-4
WEED-6	11,158	GHC RD Shoulder South of McCauley
WEED-7	765	Blair Mine Rd. South side of Wildlife Corridor WILD-1c
WEED-8	665	Blair Mine Rd. North side of Wildlife Corridor WILD-1d
WEED-9	843	Smith Flat South of Wildlife Corridor WILD-1a by
WEED-10	257	Selkirk South side of Wildlife Corridor WILD-2a
WEED-11	458	Selkirk North side of Wildlife Corridor WILD-2c
WEED-12	607	Selkirk East side of Wildlife Corridor WILD-2c
WEED-13	221	Selkirk West side of Wildlife Corridor WILD-2b
WEED-14	605	Smith Flat North side of Wildlife Corridor WILD-1b
WEED-15	686	Smith Flat South side of Wildlife Corridor WILD-1c

Protected Cultural Resource Area (PCR)

The District is responsible for maintaining and protecting the five (5) Protected Cultural Resource areas (PCR's) listed in Table 4 below. This includes fence and sign maintenance, scheduled inspections by LLD, Miwok, and Qualified Archeologist as specified in the Historic Properties Treatment Plan of February 1999, annual informational brochures for residents and golfers, and vegetation management as directed by the City of Angels Fire Marshall. Walking Trails through the PCR areas are to be kept weed-free. (Weed whack only, no spraying allowed)

Table 4 – Protected Cultural Resource Areas

Area	Location
PCR #1	Near tee for hole #16
PCR #2	Chimney Site
PCR #3	Albasio Court
PCR #4	Raggio Court
PCR #5	South of Raggio Court

Protected Wildlife Corridor

The District is responsible for maintaining and protecting the two (2) Protected Wildlife Corridors within the District. This includes maintenance of the trails, trail bridges, trail signage, and annual defensible space clearing listed in the tables below.

Per the USACOE Permit the Protected Wildlife Corridor areas are to be left to develop naturally with no human intervention. The permit allows defensible space clearing when directed by the City Fire Marshal for public safety. See Figure 3 for an exhibit of current defensible space areas. This permit may be modified as empty lots develop near the Wildlife Corridors. Minimally invasive walking trails through the Wildlife Corridor identified as WILD-2e are permitted and will be maintained by the District.

Table 5 – Trail Maintenance

Area	Location
WILD-2e	Between Albasio and Raggio (10' corridor x 2,200 ft)

Table 6 – Trail Bridge Maintenance

Area	Location
WILD-2e	East and West Pedestrian Bridges between Albasio and Raggio

Table 7 – Defensible Space Clearing (Annual)

Area	Area (acre)	Location
A-0	0.00	Open Space (near Selkirk Entrance)
A-1	1.06	Behind Selkirk and Point Drive (WILD-1b)
A-2	0.51	Catalpa and Smith Flat - North Side (WILD-1b)
A-3	0.39	Catalpa and Smith Flat - South Side (WILD-1c)
A-4	0.11	North of the Blair Mine/Smith Flat intersection (WILD-1c)
A-5	0.60	Down slope from Corral Loop (WILD-1d)
A-6	0.24	Selkirk East of Grinding Rock (WILD-2b)
A-7	1.86	Selkirk, Greenstone Way, & Grinding Rock Rd. (WILD-2c)
A-8	0.15	End of Springhouse (WILD-2d)
A-9	0.84	North and West of PCR-4, south of Smith Flat (WILD-2e)
A-10	1.15	Southeast side of PCR-4, along the sewer maint. rd (WILD-2e)
A-11	0.43	East of Albassio, south of PCR-3 (WILD-2e)

Wetlands

The Greenhorn Creek project impacted 4.41 acres of Waters of the United States, triggering the need for a Section 404 Permit under the Clean Water Act. This permit is issued, monitored, and enforced by the U.S. Army Corps of Engineers. The project removed 4.41 acres of wetlands and replaced them with 7.67 acres of compensation wetland.

There are three types of wetlands throughout the development:

- Seasonal Wetland: wetlands scattered along drainages below springs and along shorelines
- Emergent Wetland: The emergent zone stretches from the high-water mark to 3 feet below the high-water mark. Notice the edges of the large pond are Emergent Wetlands, but the center of the pond is not classified as wetland. However, the entire pond is classified as Waters of the United States and is protected by several regulatory agencies.
- Stream: waterways that exhibit an incised channel

As a requirement of the 404 Permit, the District is required to maintain the exclusionary fencing and informational signage listed in Table 8 below. The District is also required to monitor the water level and notify the golf course when the water level falls below the required minimal level. Wetland 4b (E-WET 4b) located by the 5th Tee box is unsuccessful due to excessive nutrient loading from fertilizer runoff and insufficient depth. To mitigate these issues, the District treats this pond with beneficial bacteria monthly during the dry season. Coordination with the ACOE is ongoing to find a solution for wetland 4b.

Table 8 – Wetland Exclusionary Fencing and Signage

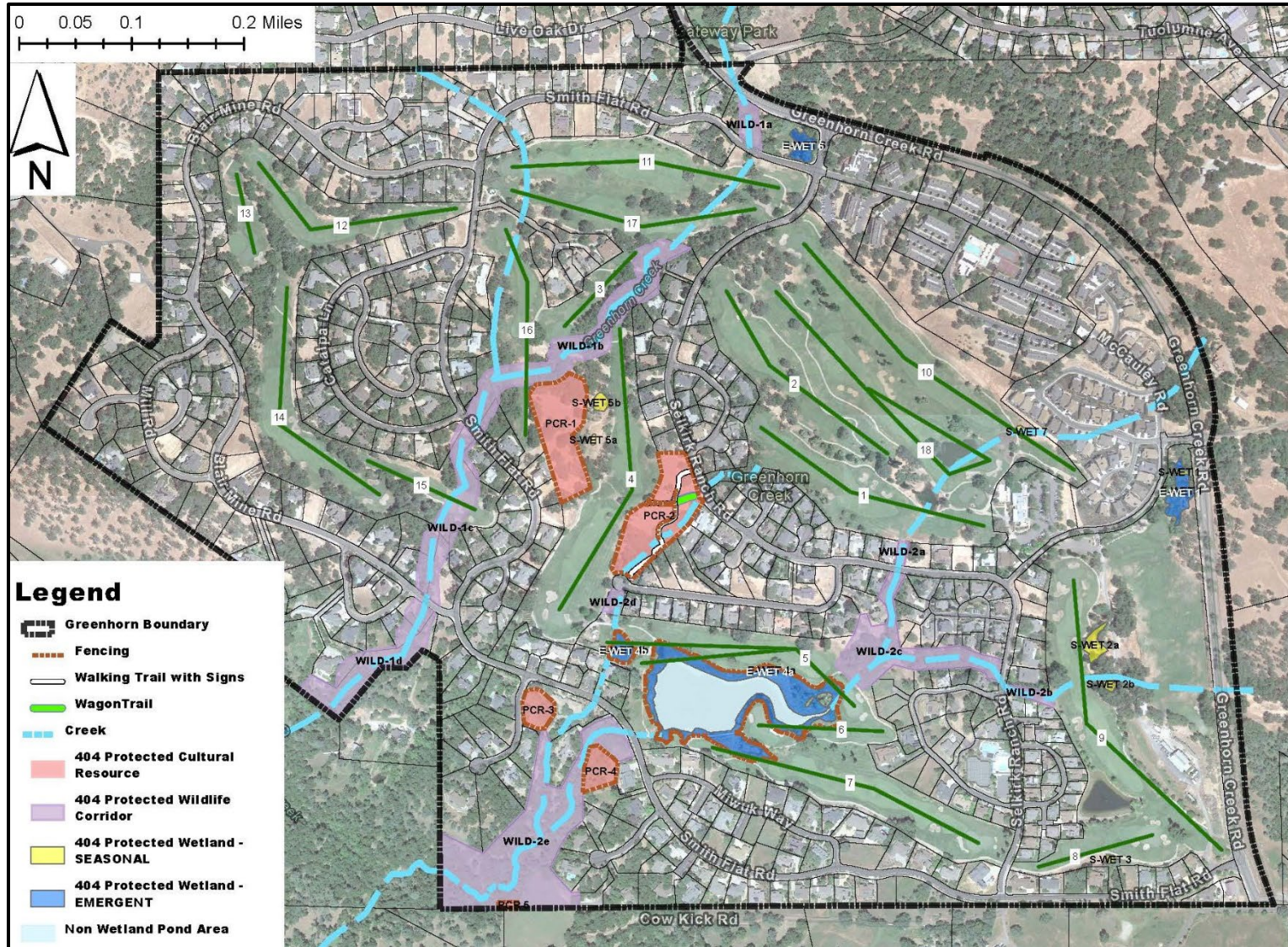
Area	Location
E-WET 1	McCauley Entrance Wetland
E-WET 4a	Large Pond (By 5th, 6th, and 7th greens)
E-WET 4b	Small Pond (by 5th Tee Box)
E-WET 6	Selkirk Entrance Wetland

Replacements

Dedicated funding, often referred to as “reserves,” will be used to augment for replacement costs as needed. Reserves are needed in the event improvements need to be replaced due to failure, damage, natural disaster etc.

Maps of the District with corresponding areas of maintenance are included on the following pages.

Figure 1 – 404 Permit Maintenance and Improvements



City of Angels Camp
 Landscaping and Lighting District No. 2 - Greenhorn Creek
 Engineer's Report, FY 2024-25



Figure 2 – Non-Permit Maintenance and Improvements

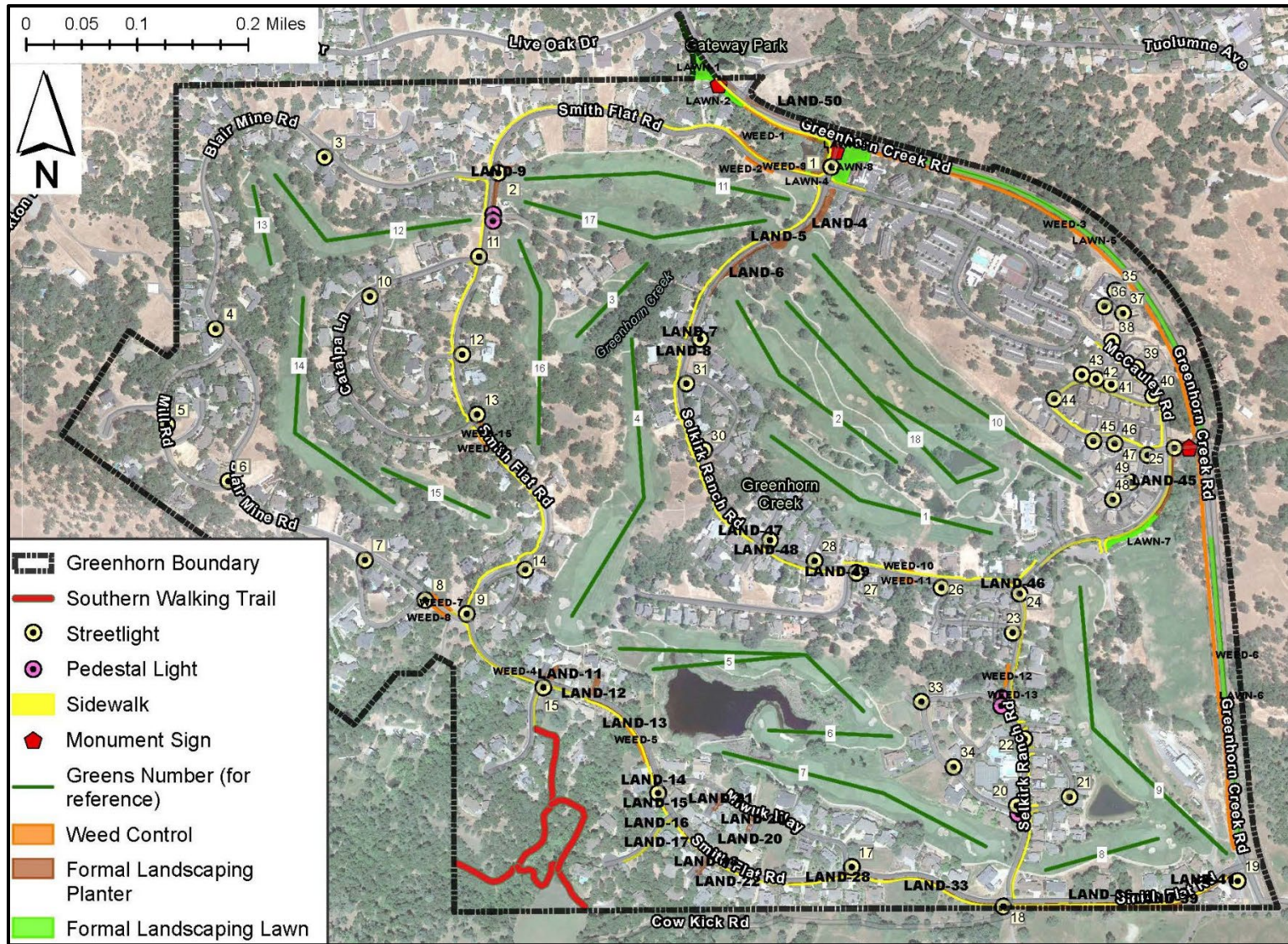
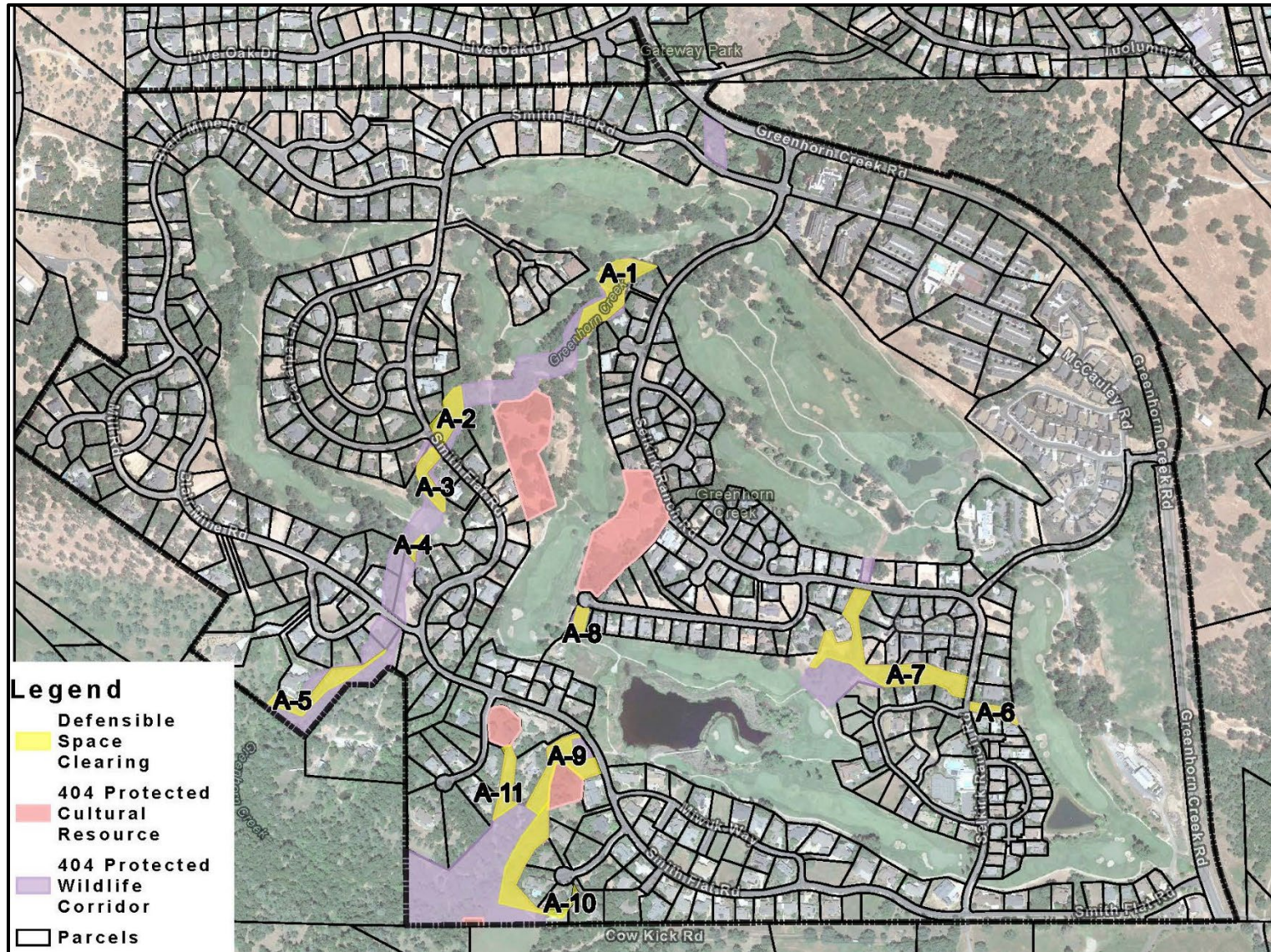


Figure 3 – Annual Defensible Space Clearing



Fiscal Year 2024-25 Estimate of Cost and Budget

Budget for Fiscal Year 2024-25

The 1972 Act provides that the total costs for providing the maintenance and servicing of the District Improvements and facilities can be recovered in the assessment spread including incidental expenses. The latter can include engineering fees, legal fees, printing, mailing, postage, publishing, and all other costs identified with the District proceedings.

An estimate of District costs for fiscal year 2024-25 for the maintenance and servicing of the Improvements is provided below.

Table 9 – FY 2024-25 Estimate of Costs

**Table 1 - Estimated of Costs
LANDSCAPING ASSESSMENT DISTRICT NO. 2
GREENHORN CREEK**

Expenditure Item	Amount
Landscaping & Water	
General Contract	\$ 110,000
Water	40,000
Irrigation Maintenance	10,000
Supplies	1,500
Median Conversion	5,000
Planters	25,000
Other	1,500
Hardscape	
Street Lights	4,000
Monuments, Pedestals	3,000
PGE Charges	2,000
Sidewalks, Stormdrains	5,000
Road Signs	1,000
Other Hardscape	1,000
PCR	
Vegetation Maintenance	9,000
Chimney Preservation	15,000
Fence Maintenance	10,000
Walk Trail Maintenance	3,500
Other PCR	1,500
Wildlife Corridor Expenses	
Trail Maintenance	3,500
Trail Bridges	2,000
Defenceable Space Clearing	10,000
Other Wildlife Corridor Expenses	1,500
Wetlands Maintenance	
Fencing	2,000
Ponds, Lake Maintenance	14,000
Other Wetlands Maintenance Expenses	2,000
Management, Legal, & Insurance	
County Fees	1,750
City Fees	5,000
Engineer's Report	5,000
Legal Services	45,000
Other Management Expenses	2,250
Reserves	2,955
Estimated Expenditures	\$ 344,955
<hr/>	
Budget Allocation to Parcels	Amount
Total Assessment Budget	\$ 344,955
Total SFEs	530.70
Assessment per SFE ¹	\$ 650.00

Method of Assessment Apportionment

Method of Apportionment

This section of the Engineer's Report explains the benefits to be derived from the Improvements and the methodology used to apportion the total assessment to properties within the District.

The District consists of certain assessor parcels within the boundaries as defined by the Assessment Diagram referenced in this report and the parcels identified by the Assessor Parcel Numbers listed with the levy roll. The parcel list includes all privately and publicly owned parcels as shown. The method used for apportioning the assessment is based upon the proportional special benefits derived by the properties in the District over and above general benefits conferred on real property or to the public at large. Special benefit and the Assessments are calculated for each parcel in the District using the following process:

1. Identification of special benefit factors derived from the Improvements
2. Calculation and quantification of the general benefits
3. Determination of the relative special benefit within different areas within the Assessment District
4. Determination of the relative special benefit per property type
5. Apportionment of the costs to Assessment and calculation of the Assessment for each individual parcel based upon special benefit; location, property type, property size, property characteristics, improvements on property and other supporting attributes.

Discussion of Benefit

In summary, the Assessments can only be levied based on the special benefit to property. This special benefit is received by property over and above any general benefits. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must exceed the cost of the assessment:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The following benefit categories summarize the types of special benefit to residential and other lots and parcels resulting from the installation, maintenance, and servicing of the Improvements to be provided with the assessment proceeds. These categories of special benefit are derived from the statutes passed by the California Legislature and other studies which describe the types of special benefit received by property from maintenance and Improvements such as those within by the District. These types of special benefit are summarized as follows:

1. Proximity to improved landscaped, cultural and wildlife areas, and other public Improvements within the Assessment District.
2. Access to improved landscaped, cultural and wildlife areas, and other public Improvements within the Assessment District.
3. Improved views within the Assessment District.
4. Extension of a property’s outdoor areas and green spaces for properties within close proximity to the Improvements.
5. Improved nighttime visibility and safety from streetlights
6. Creation of individual lots for residential use that, in absence of the Assessments, would not have been created.

In this case, the recent SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties from similar improvements in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district’s property values).

Proximity, improved access and views, in addition to the other special benefits listed above further strengthen the basis of these assessments.

Moreover, the Dahms decision further clarified that certain services and improvements funded by assessments, that are over and above what otherwise would be provided and that other property in general and the public do not share or receive are 100% special benefit. The assessment-funded services upheld by Dahms included streetscape maintenance and security services.

Special Benefit

SCI assessment engineers have identified the following special benefits:

Proximity and Access to Improved Landscaped, Cultural and Wildlife Areas, and Other Public Areas within the Assessment District

Only the specific properties within close proximity to the Improvements are included in the District. The District has been narrowly drawn to include the properties that receive special benefits from the Improvements. Therefore, property in the District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the District do not share.

In absence of the Assessments, the Improvements would not be provided and the landscaped, cultural and wildlife areas in the District would be degraded due to insufficient funding for maintenance, upkeep, and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity enjoyed by parcels in the District, they provide a direct advantage and special benefit to property in the District.

Since the parcels in the District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaping areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the District.

Improved Views within the Assessment District

The District, by maintaining permanent public improvements funded by the Assessments in the District, provides improved views to properties in the District. The properties in the District enjoy close and unique proximity, access and views of the specific Improvements funded in the District; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the District.

Extension of a Property’s Outdoor Areas and Green Spaces for Properties within Close Proximity to the Improvements

The landscaped, cultural and wildlife areas within the District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties. The Improvements, therefore, provide an important, valuable, and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

Improved Nighttime Visibility and Safety from Streetlights

Well maintained, effective street lighting provides special benefit to proximate parcels, within the range of the light, because it allows for safer and improved use of the property in the evenings and night. Street lighting also provides special benefit as it increases neighborhood safety and reduces the likelihood of crime on the proximate parcels.

Creation of Individual Lots for Residential Use that, in Absence of the Assessments, Would Not Have Been Created

In the District, the original owner/developer(s) of the property within the District agreed unanimously to the Assessments. The Assessments provide the necessary funding for improvements that were required as a condition of development and subdivision approval. Therefore, such Assessments allowed the original property to be subdivided and for development of the parcels to occur. As parcels were sold, new owners were informed of the Assessments through the title reports, and in some cases, through Department of Real Estate “White Paper” reports that the parcels were subject to assessment. Purchase of property was also an “agreement” to pay the Assessment. Therefore, in absence of the Assessments, the lots within most of the District would not have been created. These parcels, and the improvements that were constructed on the parcels, receive direct advantage and special benefit from the Assessments.

General Versus Special Benefit

Proposition 218 requires an assessing agency to separate the general benefits from the special benefits of a public improvement or service, estimate the quantity of each in relation to the other, and limit the assessment amount to the portion of the improvement or service costs attributable to the special benefits.

In the legal decisions known as Golden Hill and Beutz, the California courts have determined that there typically will be some general benefit associated with parks, landscaping and lighting maintenance and improvements because people who don’t reside or own property in an assessment district do receive some, albeit minimal, benefit from the Improvements.

The separation and quantification of general and special benefits requires an apportionment of the cost of the service or improvement between the two benefit types. General benefits cannot be funded by assessment revenue. Rather, the funding must come from other sources. The Engineer, therefore, has analyzed the quantity to which the general public may reasonably be expected to use or benefit from the improved and maintained areas in relation to the quantity or extent to which property owners within the assessment district use and benefit from the improved and maintained areas.

Although the improved areas may be available to the general public at large, they have been specifically designed, located, and created to provide additional and improved public resources for property inside the District, and not the public at large. Other properties that are either outside the District, or within the District and not assessed, do not enjoy the unique proximity, access, views, and other special benefit factors described previously. These Improvements are of special benefit to properties located within the District because they provide a direct advantage to properties in the District that would not be provided in absence of the Assessments.

There is no widely-accepted or statutory formula for calculating general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. The SVTA vs. SCCOSA decision provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

In other words:

Total Benefit	=	General Benefit	+	Special Benefit
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In any case, following is a description of the separation and quantification of general benefit in the District. In each step of this analysis, the more liberal assumptions and determinations have been used in order to ensure that the total calculated general benefit is liberally determined.

A widely-accepted formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to real property outside of improvement district	+	Benefit to real property inside of improvement district	+	Benefit to public at large
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Benefit to Property Outside the District

Properties within the District receive almost all of the special benefits from the Improvements because properties in the District enjoy unique proximity and access to the Improvements that is not enjoyed by other properties or the public at large. Further, the District has significant physical barriers, such as roads, fences, and open space that impede the benefit from the Improvements by properties outside the District. There are only two points of ingress/egress into the District and these points are designed to limit random access. Developed residential properties only exist outside the District along a portion of the northern boundary. Nonetheless, some properties within immediate adjacent proximity of the Improvements, but outside of the boundaries of the District, may receive some benefit from the Improvements. These benefits include improved views, but do not include improved proximity or access, extension of outdoor areas, nor improved lighting. Since these adjacent properties have limited direct view and access, and only receive a small portion of the benefits, a 25% reduction factor is used. This benefit is conferred to properties outside the District’s boundary. It contributes to the overall general benefit calculation and will not be funded by the Assessments.

The general benefit to property outside of the District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

Total General Benefit to Properties Outside of the District = 2%

<p><u>Assumptions:</u></p> <p>43 parcels outside and adjacent to the District 526 parcels in the Assessment District</p> <p><u>Calculation</u></p> <p>General Benefit to Property outside the Improvement District= $(43/(43+526)) * 25\% = 2\%$</p>

Benefit to Property within the Assessment District

The “indirect and derivative” benefit to property within the District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Assessment District is special because the Improvements are clearly “over and above” and “particular and distinct” when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in the District.

Nevertheless, the SVTA decision indicates there may be general benefit “conferred on real property located in the district.” A measure of the general benefits to property within the District is the percentage of land area within the District that is publicly owned, open to the public, and used for regional purposes such as major roads, rail lines, hospitals, and other regional facilities because such properties, while physically within the District, are used for regional purposes and could provide indirect benefits to the public at large. In this case, essentially 0% of the land area is used for such regional purposes.

Total General Benefit to Properties Inside of the District = 0%

Benefit to the Public at Large

This Engineer’s Report uses this general benefit measure as the third component of the overall general benefit quantification. In the Beutz case, the Court opined those general benefits from parks and recreation facilities could be quantified by measuring the use of parks and recreation facilities by people who do not live within the assessment boundaries. Therefore, the general benefit to the public at large can be estimated by the proportionate amount of time that the District’s landscaped, cultural, wildlife and lighting facilities are used and enjoyed by individuals who are not residents, employees, customers, or property owners in the District.

The golf course attracts members of the public at large into the primarily residential District. Hence, the “Public at Large” within the District used to evaluate this component of general benefit is primarily made up of non-resident golfers.

Some of the Improvements are proximate to the Greenhorn Creek golf course and enjoyed in part by non-resident golfers. However, it should be noted, however, that there are wetlands, cultural areas, and wildlife areas distributed throughout the District, they are in close proximity accessible to all the parcels and contribute to improved views. Finally, the maintenance and improvements to the golf course clearly provide additional, offsetting special benefit to the District’s Improvements.

Based upon observations and records obtained from the golf course operator, use by persons who do not own property within the District are approximately 50% of the persons who use the golf course. Approximately 30,000 rounds of golf are played a year at the golf course.

30,000 rounds * 50% non-resident = 15,000 rounds by non-resident golfers

15,000 rounds/365 days per year = 41 golfers per day

41 non-resident golfers/1,000 approximate total population = 5%

In addition, the street lighting benefits both pedestrians and drivers who reside in the District area as well as those pedestrians and drivers from outside the District (i.e., those walking or driving through or into the District). Because the District involves residential subdivisions with no major arterial roads and few through roads, the vast majority of the walking and driving in the District at night is by those who reside in the area. City staff persons, as well as residents and golf course staff over the years have observed the drivers and pedestrians in the District area. Based on these observations, and experience with other similar projects, the Engineer has determined that approximately 5% of the drivers and pedestrians on the District streets with lighting reside outside the District.

5% General Benefit to non-resident night-time drivers

With 5% of golf course benefit by non-residents and 5% benefit from street lighting to non-residents, the total general benefit to the public at large is:

Total General Benefit to Public at Large = 5% + 5% = 10%

Total General Benefits

Using a sum of these three measures of general benefit, we find that approximately 15% (rounded up from 12%) of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

<p>General Benefit =</p> <p>2 % (Outside the District)</p> <p>+ 0 % (Property within the District)</p> <p>+ 10 % (Public at Large)</p> <p>= 12% (Round up to 15%)</p>
--

Quantification of General Benefit Contribution from Other Sources

As a result, at least 15% of the District budget must come from sources other than the assessment. This contribution offsets any general benefits from the Assessment services. This general benefit contribution offset comes from several sources, including the Greenhorn Creek golf course, the City of Angels Camp, and the effective value of the original development. This general benefit contribution exceeds the 15% required general benefit.

General Benefit Contribution from Greenhorn Golf Course

The Greenhorn Creek Golf Course owns, maintains, rehabilitates, and improves the golf course that is proximate and directly adjacent to the Improvements areas maintained by the District, and is largely funded by course use fees and an annual fee from members. The maintenance of the golf course serves to contribute to the maintenance of the District Improvements in significant ways. For example, maintenance of the landscaping proximate to the District’s improved areas provides for improved views, extension of improved areas, weed control, species control, rodent control, and other types of maintenance. The golf course’s pathways provide improved access to the District Improvements. The golf course’s drainage system manages water flow and helps maintain the improved areas. The golf course itself provides a boundary for the Improvements and retains them. The contribution from the Greenhorn Creek golf course towards general benefit from the services described in this section is conservatively estimated to be worth at least 10% of overall costs and benefits.

General Benefit Contribution from Original Development of the Improvements

The value of the construction of the Improvements can be quantified and monetized as an annuity. Since this construction was performed and paid for by non-assessment funds, this “annuity” can be used to offset general benefit costs and is conservatively estimated to contribute at least 10%.

<p>General Benefit contribution for non-assessment sources =</p> <p>10 % (from golf course)</p> <p>+ 10 % (from initial development)</p> <p>= 25% (Total General Benefit contribution)</p>
--

Therefore, the total required general benefit is conservatively quantified at 15% (calculated above) which is more than offset by the total non-assessment contribution towards general benefit of 20%.

Zones of Benefit

The boundaries of the District were carefully drawn to include the properties in the District and currently receive special benefit from the Improvements.

The SVTA vs. SCCOSA decision indicates:

“In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”

“We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefitting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district’s property values).”

In the District, the advantage that each parcel receives from the Improvements is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the assessment. Therefore, the even spread of assessment throughout the narrowly drawn district is indeed consistent with the OSA decision.

Within the District, zones of benefit are not justified or needed because the Improvements are provided relatively evenly across the entire area and for all parcels. Parcels of similar type in the District receive similar benefits on a per parcel and land area basis. Therefore, zones of benefit are not justified.

Method of Assessment

As previously discussed, the Assessments will provide comprehensive Improvements that will clearly confer special benefits to properties in the District. The allocation of special benefits to property is partially based on the type of property and the size of property. These benefits can also partially be measured by the occupants on property in the District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. It should be noted that many other types of “traditional” assessments also use parcel population densities to apportion the Assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Therefore, the apportionment of benefit is reasonably based on the type of parcel, the size of parcels and the population density of parcels.

The next step in apportioning Assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single-family home, or, in other words, on the basis of Single-Family Equivalents (SFE). This SFE methodology is commonly used to distribute Assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of Assessments. For the purposes of this Engineer's Report, all properties are assigned an SFE value, which is each property's relative benefit in relation to a single-family home on one parcel. In this case, the "benchmark" property is the single-family detached dwelling which is one Single Family Equivalent or one SFE.

Assessment Apportionment

The Improvements provide direct and special benefit to properties in the District. The District is primarily residential single family development. As such, each single family residential property receives similar benefit from the Improvements. Therefore, the Engineer has determined that the appropriate method of apportionment of the benefits derived by all parcels is on a dwelling unit basis. All improved properties or properties proposed for development are assigned an SFE factor equal to the number of dwelling units developed or planned for the property.

Residential Properties

Certain residential properties in the Assessment Area that contain a single residential dwelling unit and are on a lot of less than or equal to one acre are assigned one Single Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses, and town homes are included in this category of single family residential property. Properties with more than one detached single family residence on one acre or less are assigned 1.0 SFE per single family home.

Properties with more than one residential unit (other than parcels with more than one detached single family dwelling as described above) are designated as multi-family residential properties. These properties benefit from the Improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in multi-family residential units versus the average number of people who reside in a single family home and the relative size of each type of residential dwelling unit. The population density factors for the area in City of Angels Camp encompassing the District, as depicted in the following table, provide the basis for determining the SFE factors for residential properties.

Using the total population in a certain property type in the area of the District from the 2020 Census and dividing it by the total number of such households, finds that approximately 2.16 persons occupy each single family residence, whereas an average of 2.23 persons occupy each multi-family residence. The ratio of 2.16 people on average for a single family residence and 2.23 people per dwelling unit in a multi-family residence unit result in a population density equivalent of 1.03 for multi-family residences. Next, the relative building areas are factored into the analysis because special benefits are related to the average size of a property, in addition to average population densities. For a multi-family residence, this calculation results in an SFE factor of 0.37 per dwelling unit.

Table 10 – Residential Property Types

	<i>Total Population</i>	<i>Occupied Households</i>	<i>Persons per Household</i>	<i>Pop. Density Equivalent</i>	<i>SqFt Factor</i>	<i>Proposed Rate</i>
Single Family Residential	3,062	1,419	2.16	1.00	1.00	1.00
Multi-Family Residential (5+ Units)	138	62	2.23	1.03	0.36	0.37

Source: 2020 Census, City of Angels, and property dwelling size information from the Calaveras County Assessor data and other sources.

Commercial Properties

Commercial properties are generally open and operated for more limited times, relative to residential properties. Therefore, the relative hours of operation can be used as a measure of benefits since employee density also provides a measure of the relative benefit to property. Since commercial properties are typically open and occupied by employees approximately one-half the time of residential properties, it is reasonable to assume that commercial land uses receive one-half of the special benefit on a land area basis relative to single family residential property.

The average size of a single family home with 1.0 SFE factor in the Service Area is 0.25 acres. Therefore, a commercial property with 0.25 acres receives one-half the relative benefit, or a 0.50 SFE factor.

The SFE values for various commercial land uses are further defined by using average employee densities because the special benefit factors described previously are also related to the average number of people who work at commercial properties.

To determine employee density factors, this Report utilizes the findings from the San Diego County Association of Governments Traffic Generators Study (the “SANDAG Study”) because these findings were approved by the State Legislature which determined the SANDAG Study to be a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24. As presented in Figure 1, the SFE factors for other types of businesses are determined relative to their typical employee density in relation to the average of 24 employees per acre of commercial property.

Table 11 – Commercial/Industrial Benefit Assessment Factors

Type of Commercial Land Use	Average Employees Per Acre ¹	SFE Units per Quarter Acre ²	SFE Units per Acre After 5
Commercial	24	0.500	0.500
Office	68	1.420	1.420
Shopping Center	24	0.500	0.500
Self Storage or Parking Lot	1	0.021	0.021

1. Source: San Diego Association of Governments Traffic Generators Study, University of California, Davis and other studies and sources.
2. The SFE factors for commercial and industrial parcels indicated above are applied to each fourth acre of land area or portion thereof. Additional acres over five for commercial, office, shopping center and industrial parcels are calculated per acre or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

Vacant/Undeveloped Properties

The Improvements will make the land in the District more desirable and useable. The benefit to undeveloped properties is determined to be proportional to the corresponding benefits for similar type developed properties, but at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to Improvements for developed property. An analysis of the assessed valuation data from the City of Angels Camp found that approximately 15% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 15% of the benefits are related to the underlying land and 85% are related to the improvements and the day-to-day use of the property. Using this ratio, the SFE factor for vacant/undeveloped parcels is 0.15 per parcel.

Other Property Types

For certain properties, additional analysis and calculation of special benefit is required, as indicated below:

Golf Course Fairways and Greens

Golf course fairways and greens parcels do provide special benefit in the form of improved views and beautification to all parcels within the District – however, they also receive some special benefit from the Improvements as enjoyed by golfers on these parcels. The fairways and green parcels include:

<u>Parcel</u>	<u>Acres</u>
058-045-002-000	19.56
058-046-013-000	35.14
058-046-015-000	39.47
058-047-005-000	8.84
058-047-009-000	25.37
058-047-012-000*	28.55
058-060-006-000**	<u>1.74</u>
Total acreage =	158.67

*Note: mixed-use parcel – 2.5 sfe added for Caddy Shack Rental

**Note: entry way parcel with similar benefit to fairways and greens

The Engineer has conducted an analysis and determined that there are typically 21 golfers on the course at anytime.

The special benefit is calculated as such:

21 golfers/2.16 household residents = 9.72 Single Family Equivalents of special benefit

9.72 SFE’s/158.67 acres = **0.0612 SFEs/ acre**

Fitness, Tennis, Basketball, Pool, etc.

Fitness and sport court parcels receive special benefit from the improvements similar to other parcels. The fitness and court sport parcels include:

<u>Parcel</u>	<u>Acres</u>
058-071-014-000	1.91
058-043-005-000	0.33
058-080-019-000	<u>1.36</u>
Total acreage =	3.60

The Engineer has conducted an analysis and determined that there are typically 5 users on these facilities at anytime.

The special benefit is calculated as such:

5 users/2.16 household residents = 2.314 SFEs of special benefit

2.314 SFE's/3.60 acres = **0.6430 SFEs/ acre**

Club house (Restaurant, Pro Shop, and Wedding Facilities)

The Club house parcel does provide special benefit similar to the other parcels. The club house parcel include:

<u>Parcel</u>	<u>Acres</u>
058-046-007-000	<u>2.86</u>
Total acreage =	2.86

The Engineer has conducted an analysis and determined that there are typically 7 golfers in Club house, 15 restaurant customers, 1 pro shop customers, and 2 special event guests anytime at anytime.

The special benefit is calculated as such:

The benefit to golfers + benefit to restaurant customers + benefit to pro shop customers + benefit to special event guests

(7 golfers + 18 non-golfers)/2.16 household residents = 11.5740 SFEs of special benefit

11.5740 SFE's/2.86 acres = **4.0468 SFEs/ acre**

Annual Cost Indexing

The maximum assessment rate within the Improvement District may increase in future years based on the annual increase, if any, in the Northern California (San Francisco-Oakland-Hayward) Consumer Price Index-All Urban Consumers (the "CPI") from December to December of each year.

Duration of Assessment

The Assessments, will be continued every year after their formation, so long as the public Improvements need to be maintained and improved, and the City requires funding from the Assessments for these Improvements in the District. As noted previously, the Assessment can continue to be levied annually after the City Council approves an annually updated Engineer's Report, budget for the Assessment, Improvements to be provided, and other specifics of the Assessment. In addition, the City Council must hold an annual public hearing to continue the Assessment.

Appeals of Assessments Levied to Property

Any property owner who feels that the Assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the City of Angels Camp City Administrator or their designee. Any such appeal is limited to correction of an Assessment during the then-current Fiscal Year and applicable law. Upon the filing of any such appeal, the City Administrator or their designee will promptly review the appeal and any information provided by the property owner. If the City Administrator or their designee finds that the Assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the City Administrator or their designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the City Administrator or their designee shall be referred to the Angels Camp City Council, and the decision of the City Council shall be final.

Assessment Funds Must Be Expended within the District

The net available Assessment funds, after incidental, administrative, financing, and other costs shall be expended exclusively for Improvements within the boundaries of the District or as described herein, and appropriate incidental and administrative costs as defined in the Plans and Specifications section.

Oversight, Annual Review, and Accountability

The Assessment proceeds and expenditures will also be reviewed and overseen by the City Council. In addition, the Assessment budget, Assessment rate, Assessment CPI increase, and Improvements will be reviewed at a noticed public hearing by the Council and public.

In general, the public review and accountability process is as follows: The Assessments will not automatically continue and will require specific actions, reports, and procedures for continuation. In each subsequent year for which the Assessments will be levied, the Council must preliminarily approve at a public meeting a budget and costs for the upcoming Fiscal Year's Improvements, an updated annual Engineer's Report, and an updated Assessment roll listing all parcels and their Assessments. At this meeting, the Council will also call for the publication in a local newspaper of a legal notice of the intent to continue the Assessments for the next Fiscal Year and set the date for the noticed public hearing. At the annual public hearing, members of the public can provide input to the Council prior to the Council's decision on ordering the Improvements and the Assessments for the next Fiscal Year.

Citizens' Oversight Committee

The Greenhorn Creek Landscape and Lighting Assessment District No. 2 Oversight Committee (the "Committee") was established for the Assessment District. The purpose of the Committee is to represent property owners within the Greenhorn Creek Landscape and Lighting District No. 2. in matters associated with the oversight and management of District finances and affairs in conjunction with the annual Engineer's Report. Committee membership is limited to property owners within the District and membership is limited to between seven (7) and eleven (11) members. Regular meetings of the Committee shall be held at least quarterly with an Annual Meeting in January.

Assessment

WHEREAS, the City Council of the City of Angels Camp, County of Calaveras, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively “the Act”), adopted its Resolution Initiating Proceedings For the Formation of the Landscaping and Lighting Assessment District;

WHEREAS, the Resolution directed the undersigned Engineer of Work to prepare and file a report presenting a description of the Improvements, an estimate of the costs of the Improvements, a diagram for the Assessment District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Assessment District, to which Resolution and the description of the Improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under the Act and the order of the City Council of the City of Angels Camp, hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount of the costs of the Improvements and related incidental expense to be paid by the District for the fiscal year 2024-25 is as follows:

Table 12 – Budget Summary

Landscaping & Water	193,000
Hardscape	16,000
PCR	39,000
Wildlife Corridor Expenses	17,000
Wetlands Maintenance	18,000
Management, Legal, & Insurance	59,000
Reserves	2,955
Net Amount to Assessments	<u>\$ 344,955</u>

As required by the Act, the Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the District. The distinctive number of each parcel or lot of land in the City of Angels Landscaping and Lighting District No. 2 – Greenhorn Creek is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion the net amount of the cost and expenses of the Improvements, including the related incidental expenses, upon the parcels and lots of land within the District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Cost Estimate and Method of Assessment in the Report.

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"). Based on the preceding annual adjustments, the maximum assessment rate for Fiscal Year 2023-24 per Single Family Equivalent unit (SFE) was \$681.72. The annual change in the CPI from December 2022 to December 2023 was 2.62%. Therefore, the maximum authorized assessment rate for Fiscal Year 2024-25 has been increased by 2.62%, from \$681.72 to \$699.58 per SFE. The estimate of cost and budget in this Engineer's Report proposes assessments for Fiscal Year 2024-25 at the rate of \$650.00 per SFE unit, which is below the maximum authorized rate.

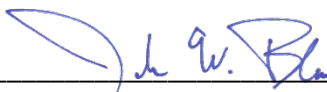
The assessment is made upon the parcels or lots of land within the District in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Calaveras for the fiscal year 2024-25. For a more particular description of the parcel, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of Calaveras County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Rolls, the amount of the assessment for the fiscal year 2024-25 for each parcel or lot of land within the District.

Dated: May 15, 2024





Engineer of Work

By John W. Bliss, License No. C052091

Assessment Diagram

The District Boundary and the parcels to be assessed in Landscaping and Lighting District No. 2 – Greenhorn Creek are displayed on the Assessment Diagram, which is on file with the City Clerk of the City of Angels Camp. The following Assessment Diagram is for general location only and is not to be considered the official boundary map. The lines and dimensions of each lot or parcel within the District are those lines and dimensions as shown on the maps of the Assessor of the County of Calaveras for Fiscal Year 2024-25, and are incorporated herein by reference, and made a part of this Diagram and this Report.

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF ANGELS, COUNTY OF CALAVERAS, CALIFORNIA, THIS _____ DAY OF _____, 2024.

CITY CLERK

RECORDED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF ANGELS COUNTY OF CALAVERAS, CALIFORNIA, THIS _____ DAY OF _____, 2024.

CITY CLERK

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE CITY COUNCIL OF THE CITY OF ANGELS ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE _____ DAY OF _____, 2024 FOR

FISCAL YEAR 2024-25, AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF CALAVERAS ON THE _____ DAY OF _____, 2024.

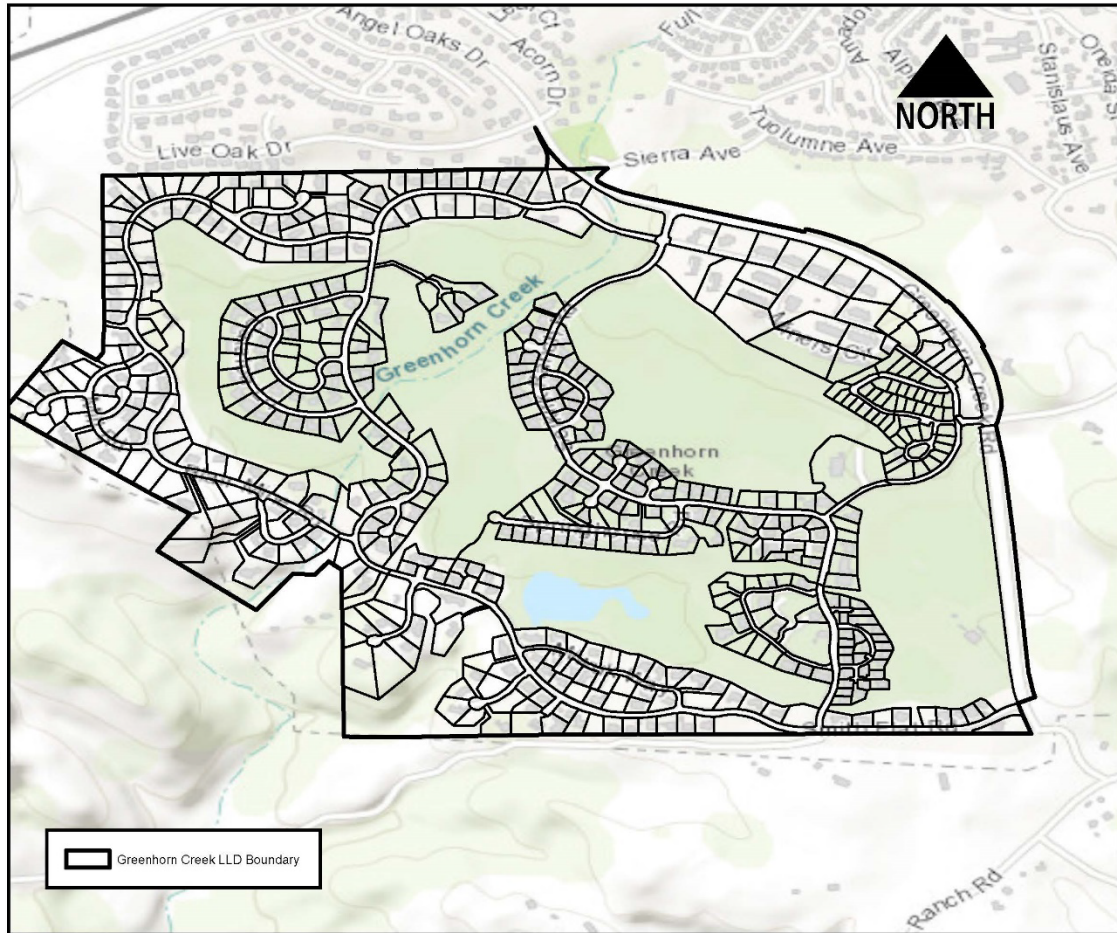
REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

CITY CLERK

FILED THIS _____ DAY OF _____, 2024, AT THE HOUR OF _____ O'CLOCK _____ M. IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF CALAVERAS STATE OF CALIFORNIA, AT THE REQUEST OF THE CITY OF ANGELS CITY COUNCIL.

COUNTY AUDITOR, COUNTY OF CALAVERAS

Note: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SACRAMENTO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.



CITY OF ANGELS CAMP LANDSCAPING AND LIGHTING DISTRICT NO. 2 - GREENHORN CREEK ASSESSMENT DIAGRAM



Assessment Roll, FY 2024-25

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) is below.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

City of Angels,
Assessment Roll FY 2024-25

Table with 14 columns: Assessment Number & Assessor Parcel Number, Owner Name(s), Site Address, Zone of Benefit, SFE Units, Assessment, Assessment Number & Assessor Parcel Number, Owner Name(s), Site Address, Zone of Benefit, SFE Units, Assessment. Contains two columns of property data.

City of Angels,
Assessment Roll FY 2024-25

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	Zone of Benefit	SFE Units	Assessment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	Zone of Benefit	SFE Units	Assessment
058040018000	TOLERTON LINDA	655 SELKIRK RA	IN	1	\$650.00	058087010000	YOHANAN JOHN S	628 EDGEWOOD L	IN	1	\$650.00
058039012000	TONNA ROGER &	537 ROCK FORGE	IN	1	\$650.00	058062025000	YOUNG KEVIN M	271 CATALPA LN	IN	1	\$650.00
058040011000	TONNA ROGER AN	611 LINDSAY CT	IN	1	\$650.00	058043007000	ZIMMER STEVE &		IN	0.15	\$97.50
058043011000	TRAVERSO JOHN	670 GREENSTONE	IN	1	\$650.00	058062023000	ZIMMER STEVE &	285 SMITH FLAT	IN	0.15	\$97.50
058086011000	TRIANOTOS TOM N	561 SPYGLASS C	IN	1	\$650.00	058060003000	ZORABEDIAN PAU	146 SMITH FLAT	IN	1	\$650.00
058042002000	TRINCHERO ROBE	608 SELKIRK RA	IN	0.15	\$97.50						
058042003000	TRINCHERO ROBE	612 SELKIRK RA	IN	2	\$1300.00						
058037011000	TUCKER ALAN D	473 SELKIRK RA	IN	0.15	\$97.50						
058037010000	TUCKER ALAN D	465 SELKIRK RA	IN	1	\$650.00						
058059002000	TURK MULROONEY	787 SMITH FLAT	IN	1	\$650.00						
058060001000	TURNER REBECCA	162 SMITH FLAT	IN	1	\$650.00						
058042018000	TWITCHELL WILL	624 SPRINGHOUS	IN	1	\$650.00						
058057006000	URQUHART GENE	689 SMITH FLAT	IN	1	\$650.00						
058087001000	VALENZUELA VIC	537 SPYGLASS C	IN	1	\$650.00						
058054003000	VALLERGA BETTE	548 RAGGIO CT	IN	1	\$650.00						
058054005000	VANLANDINGHAM	570 LIGHTNER P	IN	1	\$650.00						
058056001000	VASSAR THOMAS		IN	0.15	\$97.50						
058086006000	VIALPANDO JOHN	548 SPYGLASS C	IN	1	\$650.00						
058077008000	VIBANCO HECTOR	266 BLAIR MINE	IN	0.15	\$97.50						
058078004000	VON LATTA CHER	275 BLAIR MINE	IN	0.15	\$97.50						
058078005000	VON LATTA CHER	278 BLAIR MINE	IN	1	\$650.00						
058041016000	VON LATTA CHRI	536 SPRINGHOUS	IN	1	\$650.00						
058037002000	WAGNER JAMES R	458 SELKIRK RA	IN	1	\$650.00						
058084009000	WALKER JILL	420 MC CAULEY	IN	1	\$650.00						
058081021000	WALKER RAY L T	315 MILL CT	IN	0.15	\$97.50						
058064008000	WALKER RAYMOND	360 SMITH FLAT	IN	1	\$650.00						
058082014000	WEINER PAUL D	374 BLAIR MINE	IN	0.15	\$97.50						
058083013000	WEISS RAYMOND	394 BLAIR MINE	IN	1	\$650.00						
058073020000	WELLS DAVID &	805 GRINDING R	IN	1	\$650.00						
058087009000	WELLS ROBERT E	624 EDGEWOOD L	IN	1	\$650.00						
058061014000	WEYGANDT TERRY	173 SMITH FLAT	IN	1	\$650.00						
058051007000	WHITTY CRAIG H	568 MIWUK WAY	IN	1	\$650.00						
058086007000	WICHMANN JAMES	544 SPYGLASS C	IN	1	\$650.00						
058041013000	WILCOX STEPHEN	547 SPRINGHOUS	IN	0.15	\$97.50						
058041014000	WILCOX STEPHEN	533 SPRINGHOUS	IN	1	\$650.00						
058075004000	WILKS NORMAN T	255 POINTE DR	IN	1	\$650.00						
058072001000	WILLIAMS CRAIG	767 QUARTZ MIN	IN	1	\$650.00						
058038007000	WILLIAMS PAMEL	508 ROCK FORGE	IN	1	\$650.00						
058076029000	WILLIAMSON BRA	252 EL DORADO	IN	1	\$650.00						
058042016000	WILLIAMSON BRA	584 SPRINGHOUS	IN	0.15	\$97.50						
058072005000	WILLIS SELMA &	777 TRIPLE LOD	IN	1	\$650.00						
058043014000	WILLMES RUSSEL	687 STAR LOOP	IN	1	\$650.00						
058040017000	WILSON GREG	647 SELKIRK RA	IN	1	\$650.00						
058076002000	WILSON MICHAEL	257 BLAIR MINE	IN	1	\$650.00						
058087015000	WILSON NORBERT	648 EDGEWOOD L	IN	1	\$650.00						
058063029000	WILSON SANDRA	307 SMITH FLAT	IN	1	\$650.00						
058049001000	WINSLOW TERRY	441 OLIVIA PL	IN	1	\$650.00						
058076027000	WINTER SHERA J	260 BLAIR MINE	IN	1	\$650.00						
058076026000	WINTER SHERA J	258 BLAIR MINE	IN	0.15	\$97.50						
058062004000	WITT ROBERT L	276 CATALPA LN	IN	1	\$650.00						
058059004000	WITT VIVIAN M	807 SMITH FLAT	IN	1	\$650.00						
058052006000	WOODBURGE WES	578 SASA PL	IN	1	\$650.00						
058063002000	WOODBURY JOHN	312 CATALPA LN	IN	1	\$650.00						
058082001000	WOODBURY SHARO		IN	0.15	\$97.50						
058071014000	WORLDMARK THE	123 SELKIRK RA	IN	1.286	\$835.90						
058071002000	WORLDMARK THE	123 SELKIRK RA	IN	2.96	\$1924.00						
058071003000	WORLDMARK THE	123 SELKIRK RA	IN	4.44	\$2886.00						



MEMORANDUM

City of Angels Council Meeting

Date: June 18th, 2024

To: City Council

From: Chief Scott Ellis

Re: **Accept and Approve Resolution No. 24-49, for the Conditionally Awarded Grant Amount of \$28,031.00 from the CHP's, Cannabis Tax Fund Grant Program (CTFGP)**

Recommendation:

It is recommended that the City of Angels Camp accept and approve Resolution 24-49 for the conditionally awarded grant amount of \$28,031.00 from the CHP's Cannabis Tax Fund Grant Program.

Background:

The Angels Camp Police department recently applied for the above-mentioned grant. In June of 2024 the Angels Camp Police Department received notification that the grant had been conditionally awarded to the City of Angels Camp Police Department in the amount of \$28,031.00 pending City Council approval.

Discussion

This grant will fund overtime enforcement activities focused on driving while intoxicated with emphasis on marijuana intoxication. As a requirement and before funds can be expended the governing body must endorse a resolution authorizing our organization to receive grant funds from the Cannabis Tax Fund Grant Program.

Financial Impact

None anticipated or expected.

Attachments

- Grant Award Letter
- Resolution

DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

601 North 7th Street
Sacramento, CA 95811
(916) 843-4360
(800) 735-2929 (TT/TDD)
(800) 735-2922 (Voice)



June 6, 2024

File No.: 060.15426.17369

Sergeant Ben Savage
Angels Camp Police Department
200 Monte Verda Street
Angels Camp, CA 95222

Dear Sergeant Savage:

On behalf of the California Highway Patrol (CHP), it is my pleasure to inform you, the Angels Camp Police Department, is conditionally approved for Cannabis Tax Fund Grant Program (CTFGP) funding in the amount of \$28,031.00. The purpose of this grant funding is to help your agency reduce and mitigate the impacts of impaired driving in your community.

The official Grant Agreement for signature is forthcoming. In order to execute your Grant Agreement, please provide documentation from a local governing body, authorizing your organization to receive this grant funding, to the Cannabis Grants Unit, by email at CGUGrants@chp.ca.gov, as soon as possible. Refer to California Code of Regulations Title 13, Division 2, Chapter 13, Section 1890.13(g) for additional information.

The CHP looks forward to partnering with you and your agency on this project in an effort to make California's roadways a safer place to travel. If you have any questions, please feel free to contact the Cannabis Grants Unit at (916) 843-4360.

Sincerely,

A handwritten signature in blue ink that reads "K. M. Davis".

K. M. DAVIS, Chief
Enforcement and Planning Division



**CITY OF ANGELS
CITY COUNCIL
RESOLUTION No. 24-49**

A RESOLUTION OF THE CITY OF ANGELS CITY COUNCIL TO ACCEPT GRANT FUNDS IN THE AMOUNT OF \$28031.00 FROM THE CALIFORNIA HIGHWAY PATROL, CANNABIS TAX FUND GRANT PROGRAM.

WHEREAS,; the City of Angels is interested in participating in the California Highway Patrol, Cannabis Tax Fund Grant Program to support efforts to reduce driving while intoxicated incidents within the City; and

WHEREAS,; following the City’s submittal of a grant proposal the California Highway Patrol is offering an awarded grant amount of \$28,031.00 for a one year grant program beginning July 1, 2024 and ending June 30, 2025; and

WHEREAS,; , grant funds will be used for the City of Angels Camp to include, overtime costs related to driving while intoxicated enforcement operations, training and travel expenses for related training; and

WHEREAS,; , in order to be considered eligible to receive grant funding, the City must submit a completed Grant Award acceptance resolution State of California CHP; and

NOW, THEREFORE, BE IT RESOLVED, by the City of Angels City Council as follows:

1. The City Administrator or a designated representative is hereby authorized, on behalf of the City, to accept grant funding in the amount of \$28,031.00 from the State of California CHP.
2. The City Administrator or designated representative is hereby authorized, on behalf of the City, to execute a one-year Professional Services Agreement between the City and California CHP, not to exceed \$28,031.00
3. The City Administrator or designated representative is hereby authorized and directed, on behalf of the City, to execute the grant documents and to submit all documents, including, without limitation, contracts, amendments, extensions, and payment requests as appropriate to accept the funds under and comply with the conditions of the grant.
4. The City Administrator is hereby authorized and directed to establish all required accounts and make any and all expenditures, appropriations, transfers, and/or distributions of funds on behalf of the City as are necessary and appropriate to carry out the purpose and intent of this resolution.

5. Grant funds received hereunder shall not be used to supplant ongoing law enforcement expenditures

PASSED AND ADOPTED this 18th day of June 2024, by the following vote:

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

Jennifer Herndon Mayor

Rose Beristianos, City Clerk



HOME OF THE JUMPING FROG



CITY HALL

CITY OF ANGELS PO Box 667, 200 Monte Verda St. Suite B, Angels Camp, CA 95222 P: (209) 736-2181

DATE: June 18, 2024
TO: City Council
FROM: Michelle Gonzalez, Finance Director
RE: CDBG AND THE FIRE STATION PROJECT CLOSEOUT

CDBG Grant

The City of Angels Camp is required to hold a public hearing and receive public comment regarding the Community Development Block Grant (CDBG) 20-CDBG-12021 and the City received a total of \$250,000 to plan for a new fire department. The City spent \$84,247.50 leaving a balance of \$165,752.50 available. The funds were spent on Design and Environmental requirements as well as a plan check and general administration. The information received during this public hearing will be reviewed and considered during the decision-making process.

The process includes the following:

1. Review the staff report
2. Open Public Hearing
3. Receive comments
4. Close Public Hearing
5. Adopt Resolution No. 24-55

BACKGROUND:

The City of Angels received a 20-CDBG-12021 Fire Station Planning Grant, which awarded \$250,000 to be used for the initial plans for the firehouse. These plans focused entirely on Phase 1, which was a limited firehouse due to funding restrictions.

DISCUSSION:

The City was awarded a Community Development Block Grant (CDBG) to plan the construction of a new fire station. This project aimed to enhance the safety and response times for our residents by upgrading our emergency service facilities. However, after thorough analysis and planning, it has become evident that continuing with this project is infeasible at this time due to several critical factors:

1. Lack of Funding: The initial grant covered planning and initial assessments, but the projected costs for the construction phase have significantly exceeded our budget estimates. The City currently lacks the necessary funding to bridge this gap without compromising other essential services and projects.





CITY HALL

CITY OF ANGELS PO Box 667, 200 Monte Verda St. Suite B, Angels Camp, CA 95222 P: (209) 736-2181

2. Facility Assessments: Recent evaluations of our existing facilities have revealed that comprehensive upgrades and repairs are required across multiple city properties. This new information necessitates a reassessment of our priorities to ensure that we address the most urgent infrastructure needs efficiently and effectively.

3. Timeframe of the Planning Grant: City of Angels has 5 years from the start of this planning grant to complete construction. This would leave the City 2 years to complete the project from the current date.

Given these circumstances, the City Council is now tasked with deciding the best course of action moving forward. The options under consideration are:

- 1. Continue with the Current Plans: Persist with the fire station project despite the funding shortfall, seeking alternative funding sources or scaling down the project to fit the available budget.
- 2. Alternative Location: Explore the feasibility of constructing the fire station at a different location that may present lower costs or more advantageous conditions.
- 3. Deem the Project Too Costly: Conclude that the fire station project, in its current scope, is financially unfeasible and redirect efforts and resources toward other critical infrastructure needs.

Recommendation

Adopt Resolution 24-55 to close out CDBG Fire Station Project 20-CDBG-12021 as infeasible due to the cost of the project. That the City Council adopt the third option: The Project is too costly.

FINANCIAL IMPACT:

None – City would need to disencumber the remaining unspent funds \$165,752.50.

ATTACHMENTS:

Resolution 24-55





CDBG Combined Closeout Package

CDBG Award/Contract Number (fill in):

Checklist

I/we have completed the following forms. Check all that apply.

- Closeout Certification
- Acquired Property Inventory
- Disencumbrance of Funds Acknowledgement/Request
- Completion Report Acknowledgement
 - Completion Report uploaded or attached
- Section 3 Compliance Acknowledgement
- Section 3 Closeout Report (complete only if applicable)
 - Select and complete correct form based on award date
- Section 3 Qualitative Efforts (complete only if applicable)
- Affidavit of Posting Notice
 - Proof of posting also upload/attached (e.g., picture of the website posting with date stamp, newspaper clipping, or a photo of the document posted in a public place noted on affidavit)
- If this award included a planning activity, I/we have uploaded or attached **ALL** of the following:
 - Final Product(s)
 - Documentation of Public Meeting to accept final product(s) (e.g., copies of announcements, posting, etc.)
 - Board Resolution accepting each/all final product(s)
- CDBG Combined Closeout Package Signature



CDBG – Closeout Certification

Closeout Certification

I (name of authorized representative), Michelle Gonzalez, hereby certify that all activities undertaken by the Grantee with funds provided under CDBG Award/Contract Number 20-CDBG-12021 have, to the best of my knowledge, been carried out in accordance with the award/contract agreement; that proper provision has been made by the Grantee for the payment of all costs and claims; that the State of California is under no obligation to make further payment to the Grantee under the award/contract agreement; and that every statement and amounts set forth in **all Financial Reports** are to the best of my knowledge, true and correct.

The Grantee shall continue to comply with the State CDBG program income reporting requirements.

All costs incurred subsequent to the most recent annual audit period will be audited at the time the Grantee's next annual audit is conducted in accordance with 2 CFR 200, Subpart F. The Grantee will resolve any audit findings relating to both the program and financial aspects of the award/contract. In the event there are any costs which are disallowed by this audit or any subsequent audits which cover CDBG expenditures, and which are sustained by the Department of Housing and Community Development, the amount of such costs shall be returned to HCD.



CDBG – Disencumbrance of Funds

Disencumbrance of Funds Acknowledgement/Request

This award/contract has unused CDBG Grant Funds. This excludes Program Income.

Yes

No (If “No”, skip to the Completion Report Acknowledgement form)

Use the table below for Agreements from **Program Year 2017 and prior**.

Program Activity	Activity Code	Awarded Amounts	Amount to Be Disencumbered	Balance
				\$ 0.00
				\$ 0.00
				\$ 0.00
				\$ 0.00
				\$ 0.00
				\$ 0.00
				\$ 0.00
TOTAL		\$ 0.00	0	\$ 0.00

For **Program Years 2018 and later**, please enter the total amount to be disencumbered: \$ 165,752.50



CDBG – Completion Report Acknowledgement

Completion Report Acknowledgement

Complete one of the acknowledgments below based on the funding year for the CDBG award/contract you are closing out.

For 2017 and prior projects: I/We have **attached** a copy of the completed Completion Report for this project/program to this Combined Closeout Package.

- Grantee should obtain the appropriate Completion Report for their activity type from their HCD Representative or Grant Administrator.

Yes

No (Grantee will be unable to close out the project/program until report is provided.)

For 2018 and later projects (including CDBG-CV): I/We have **uploaded** a copy of the completed Completion Report to the Grants Network Portal concurrently with the submittal of this package.

- Grantee should obtain the appropriate Completion Report for their activity type from their HCD Representative or Grant Administrator.

Yes

No (Grantee will be unable to close out the project/program until report is provided.)

Grantee should not initiate closeout in the Grants Network Portal until they can provide a Completion Report.



CDBG – Affidavit of Posting Notice

Affidavit of Posting Notice

I, (Name of Official Designated in Resolution) Michelle Gonzalez, hereby certify that on the 7th day of June (month), 2024 (year), I did post the notice of public meeting concerning discussion of closure and remittal of remaining funds, if any, under the California Department of Housing and Community Development, Community Development Block Grant Program at the following 4 (number) locations listed below, which are available to the public. These postings will be available from 6/7/2024 (date) to 6/18/2024 (date).

Location 1:	City Hall 200 Monte Verda Ste B, Angels Camp, CA 95222
Location 2:	Fire Station 1404 Vallecito Rd, Angels Camp, CA 95222
Location 3:	USPS 1216 S. Main St. Angels Camp, CA 95222
Location 4:	USPS 380 S. Main St. Altaville, CA 95221
Location 5:	

I, (name) Caytlyn Schaner, Clerk of City of Angels (city, county, or jurisdiction name), State of California, hereby certify the above and foregoing is true and correct.

Dated at 1404 Vallecito Rd, Angels Camp (location), California, this 18 (date) day of June (month), 2024.

Signature of Clerk

(This may not be the same person as the official designated in the Resolution who is certifying the posting)

City Clerk

Title



CDBG – Combined Closeout Package Signature

CDBG Combined Closeout Package Signature

I, the undersigned, hereby certify that all representations made and/or information provided in this combined closeout package and any referenced uploads or attachments is, to the best of my knowledge, true. I further state that my signature below will serve as signature for each of the completed forms in this package as well as for the CDBG Combined Closeout Package taken as a whole.

Date:	Typed Name and Title of Official Authorized in the Resolution:	Signature of Official Authorized in the Resolution
6/18/2024	Name: Jennifer Herndon Title Mayor	

RESOLUTION NO. 24-51

**A RESOLUTION APPROVING THE CLOSE OUT OF 20-CDBG-12021
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FIRE STATION
PLANNING GRANT**

SECTION 1:

The *City of Angels City Council* has reviewed and hereby approves the close out to the State of California (“State”) of 20-CDBG-12021 Fire Station Planning Grant.

SECTION 2:

The following options for close out are as follows:

SECTION 3:

Option 1: Continue with the Current Plans: Persist with the fire station project despite the funding shortfall, seeking alternative funding sources or scaling down the project to fit the available budget.

SECTION 4:

Option 2: Alternative Location: Explore the feasibility of constructing the fire station at a different location that may present lower costs or more advantageous conditions.

SECTION 5:

Option 3: Deem the Project Too Costly: Conclude that the fire station project, in its current scope, is financially unfeasible and redirect efforts and resources toward other critical infrastructure needs.

SECTION 6:

BE IT RESOLVED by the City of Angels City Council chooses to go with Section _____
Option _____.

PASSED AND ADOPTED at a regular meeting of the City of Angels City Council held on June 18, 2024.

AYES: _____
NOES: _____
ABSNT: _____
ABSTAIN: _____

Jennifer Herndon, Mayor
City of Angels City Council

STATE OF CALIFORNIA

City of Angels

I, Caytlyn Schaner, Deputy Clerk of the City of Angels, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said City of Angels City Council on this 18th day of June, 2024.

Caytlyn Schaner, Deputy City Clerk of the
City of Angels, State of California

By: _____
Caytlyn Schaner, Deputy City Clerk



CITY HALL

CITY OF ANGELS PO Box 667, 200 Monte Verda St. Suite B, Angels Camp, CA 95222 P: (209) 736-2181

DATE: June 18, 2024
TO: City Council
FROM: Michelle Gonzalez, Finance Director
RE: **FY 2023-24 RMRA FUNDING**

RECOMMENDATION:

Adopt Resolution No. 24-54, Listing the Projects to be funded by SB1: The Road Repair and Accountability Act.

BACKGROUND:

On April 28, 2017, the Governor signed SB1: The Road Repair and Accountability Act of 2017. The new Act increases the per gallon gasoline excise taxes by 12 cents per gallon, increases the diesel fuel sales taxes by 20 cents per gallon, increases the vehicle registration fee based on the value, and adds \$100 to the registration tax on zero emission vehicles. These new taxes will also be adjusted yearly for inflation. These additional funds will be placed in the Road Maintenance and Rehabilitation Account (RMRA) managed by the State Controller and then apportioned by formula to eligible Cities and Counties.

DISCUSSION:

The RMRA objectives are to address deferred maintenance on local streets and roads, with an overall intent that the local agency is accountable for efficient investment of public funds to maintain local streets and to also be accountable to the people through the use of performance goals. To that end, the California Transportation Commission (CTC) issued an Annual Reporting Guideline that we must follow in order to receive funds. The guidelines require the City to do the following:

1. To receive RMRA funds from the controller, the City must submit to the CTC by July 1 a list of projects proposed to be funded with these funds and to include the project in the budget.
2. The City must sustain a Maintenance of Effort (MOE) by spending General Fund monies on the proposed projects. The City's MOE is \$1,635 yearly.
3. A report to the CTC is required for each year RMRA funds are received and expended.
4. By July 1, 2025, the City must follow guidelines developed in the California Workforce Development Board that addresses participation and investment in, or partnership with, new or existing preapprenticeship training programs.





CITY HALL

CITY OF ANGELS PO Box 667, 200 Monte Verda St. Suite B, Angels Camp, CA 95222 P: (209) 736-2181

The types of projects that RMRA funds can be used for are Road Maintenance and Rehabilitation, Safety Projects, Railroad Grade Separations, Traffic Control Devices, and Complete Street Components. The type of project that the City is in most need of is the Road Maintenance and Rehabilitation. To prioritize these types of projects the City has been using the Pavement Management System, which looked at each road in the City and assessed a value or rating. This priority is used to select projects and that is still acceptable per the RMRA guidelines.

This years allocation is proposed to be expended on Pavement Management – Crack Sealing and Micro Surfacing on Gardner Way. This project will This project aims to enhance the durability and safety of a 11,275 square yard roadway area through comprehensive crack sealing and micro surfacing, ultimately extending the pavement's lifespan, preventing further deterioration, and improving the driving experience. The scope includes site assessment, thorough cleaning, crack sealing using high-quality sealants, and the application of a polymer-modified micro surfacing layer. The project will be managed with a detailed timeline, regular stakeholder updates, and safety measures to minimize traffic disruption. Expected outcomes include extended pavement life, improved safety, and cost-effectiveness. The estimated budget is \$159,559, with a completion timeline of approximately September 2024 – April 2025, subject to weather conditions. This initiative is crucial for maintaining roadway integrity, offering long-term community benefits.

FINANCIAL IMPACT:

SB1 RMRA Funds \$94,559

Gas Tax Funds \$65,000

ATTACHMENTS

- 1. Resolution 24/54



RESOLUTION NO. 24-54

RESOLUTION ADOPTING A LIST OF PROJECTS FOR FISCAL YEAR 2024-25 FUNDED BY SB 1: THE ROAD REPAIR AND ACCOUNTABILITY ACT OF 2017

WHEREAS, Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017) was passed by the Legislature and Signed into law by the Governor in April 2017 to address the significant multi-modal transportation funding shortfalls statewide; and

WHEREAS, SB 1 includes accountability and transparency provisions that will ensure the residents of our City of Angels are aware of the projects proposed for funding in our community and which projects have been completed each fiscal year; and

WHEREAS, the City of Angels must adopt by resolution a list of projects proposed to receive fiscal year funding from the Road Maintenance and Rehabilitation Account (RMRA), created by SB 1, which must include a description and the location of each proposed project, a proposed schedule for the project’s completion, and the estimated useful life of the improvement; and

WHEREAS, the City of Angels, will receive an estimated \$94,559 in RMRA funding in Fiscal Year 2024-25 from SB 1; and

Commented [AC1]: For your agency’s estimate: [The California Local Government Finance Almanac \(californiacityfinance.com\)](https://www.californiacityfinance.com)

WHEREAS, this is the eighth year in which the City of Angels is receiving SB 1 funding and will enable the City of Angels to continue essential road maintenance and rehabilitation projects, safety improvements, repairing and replacing aging bridges, and increasing access and mobility options for the traveling public that would not have otherwise been possible without SB 1; and

WHEREAS, the City of Angels has undergone a robust public process to ensure public input into our community’s transportation priorities/the project list; and

Commented [SAN2]: Opportunity to describe any public input in project selection

WHEREAS, the City of Angels used a Pavement Management System to develop the SB 1 project list to ensure revenues are being used on the most high-priority and cost-effective projects that also meet the communities priorities for transportation investment; and

Commented [SAN3]: Include, the extent possible, information about how the proposed project list was developed.

WHEREAS, the funding from SB 1 will help the City of Angels maintain, rehabilitate, and enhance the durability and safety of the streets/roads, in the City of Angels through comprehensive crack sealing and micro surfacing. This project aims to extend the lifespan of the existing pavement, and prevent further deterioration; and

Commented [SAN4]: At a minimum, provide one or more statements on the type of projects the city/county intends to fund (partially or solely) with FY RMRA funding. Any other important project information may be included in this area.

WHEREAS, the 2023 California Statewide Local Streets and Roads Needs Assessment found that the City of Angels’ streets and roads are in an at-risk condition and this revenue will help us increase the overall quality of our road system and over the next decade will bring our streets and roads into a good condition; and

Commented [SAN5]: To the extent known, how will the receipt of the FY RMRA funds improve the overall condition of the city/county’s existing transportation, infrastructure, safety, mobility, etc. [Executive Summary – Save California Streets](#)

WHEREAS, the SB 1 project list and overall investment in our local streets and roads infrastructure with a focus on basic maintenance and safety, investing in complete streets infrastructure, and using cutting-edge technology, materials and practices, will improve the overall driving experience for the community.

Commented [SAN6]: Include a final statement about what the SB 1 projects mean for your city/county and constituents.

NOW, THEREFORE IT IS HEREBY RESOLVED, ORDERED AND FOUND by the City Council of the City of Angels, State of California, as follows:

1. The foregoing recitals are true and correct.
2. The following list of newly proposed projects will be funded in-part or solely with Fiscal Year 2024-25 Road Maintenance and Rehabilitation Account revenues:

Each NEW Project Proposed MUST Include:

Project Title: Gardner Way Pavement Project

Project Description: This project aims to enhance the durability and safety of a 11,275 square yard roadway area through comprehensive crack sealing and micro surfacing, ultimately extending the pavement's lifespan, preventing further deterioration, and improving the driving experience. The scope includes site assessment, thorough cleaning, crack sealing using high-quality sealants, and the application of a polymer-modified micro surfacing layer.

Project Location: Gardner Way, Easy Street, Kirby Way, and Holly Street

Estimated Project Schedule: Start (09/24)– Completion (04/25) based on the component being funded with RMRA funds

Estimated Project Useful Life: 5 years

PASSED AND ADOPTED by the City Council of the City of Angels, State of California this 18th day of June, 2024, by the following vote:

Ayes: _____

Noes: _____

Absent: _____

Abstain: _____

Jennifer Davis-Herndon, Mayor

Caytlyn Schaner, Deputy City Clerk



City of Angels FY 2025



Proposed Version

Last updated 06/15/24



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INTRODUCTION



Transmittal Letter

Michelle Gonzalez, Finance Director

City of Angels

Office of the City Administrator

June 18, 2024

Honorable Mayor and City Council Members,

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

Balanced Budget Objective

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

Key Budget Highlights

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

Looking Ahead

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

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

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



History of City



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

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

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

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

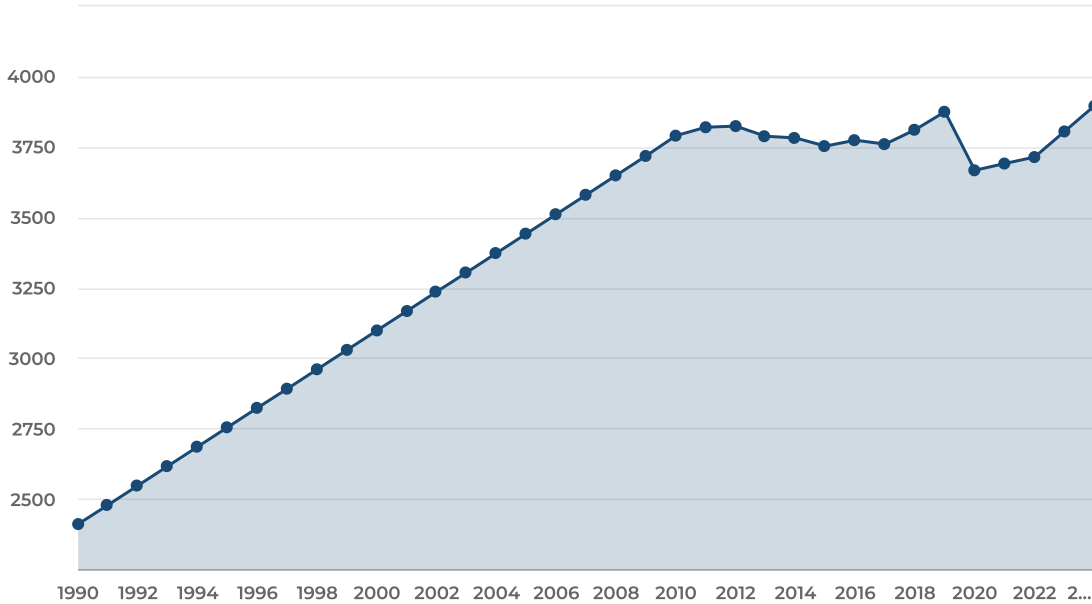
Today, Angels Camp is known for its agricultural prosperity, historical heritage, and the annual Frog Jump event, maintaining the romance and legacy of the Gold Rush era. Prominent in early-day California history, it was said to be frequented by Joaquin Murieta, Black Bart, and other early-day bandits,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

Population Overview



TOTAL POPULATION

3,896



* Data Source: Client entered data for year 2024



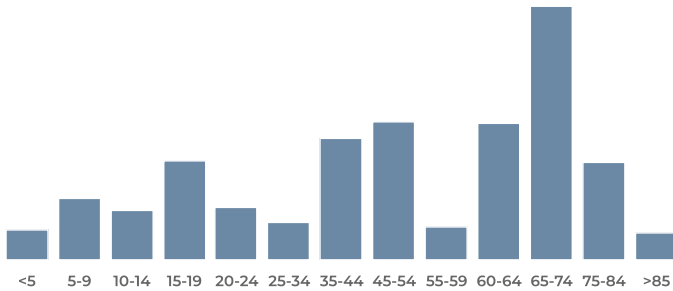
DAYTIME POPULATION

3,396

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

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



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

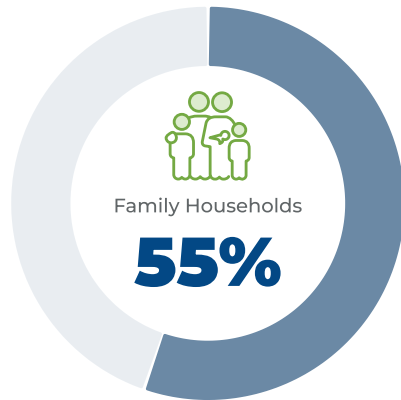
* Data Source: American Community Survey 5-year estimates

Household Analysis

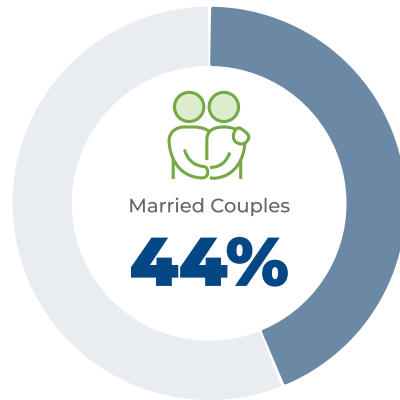
TOTAL HOUSEHOLDS

1,576

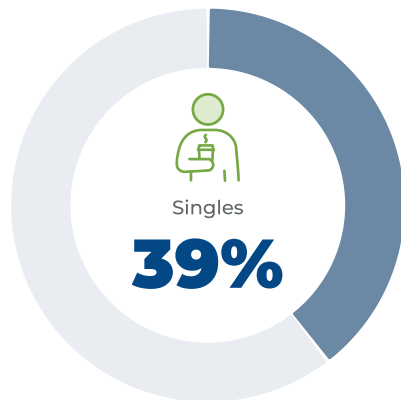
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ 12%
higher than state average



▼ 12%
lower than state average



▲ 66%
higher than state average

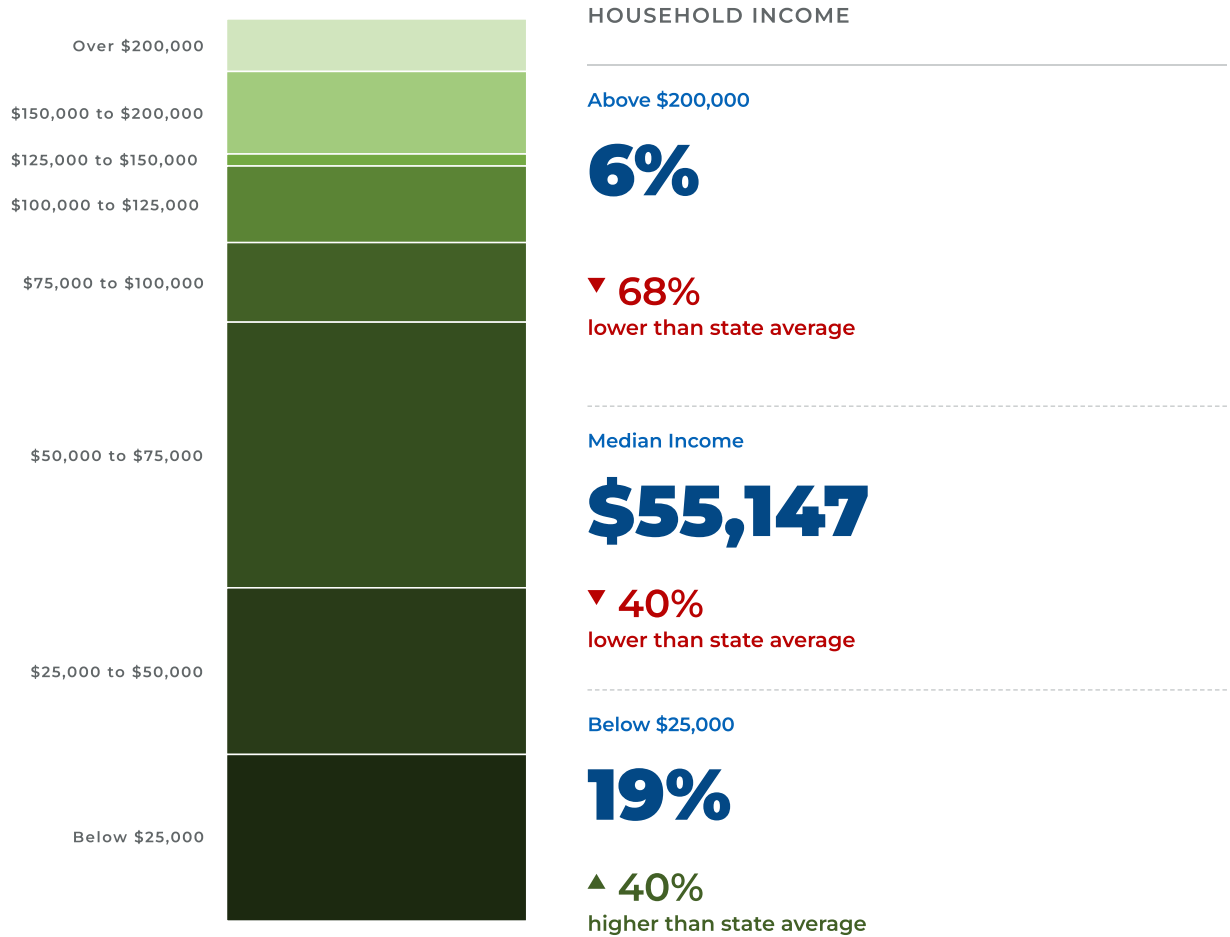


▲ 35%
higher than state average

* Data Source: American Community Survey 5-year estimates

Economic Analysis

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

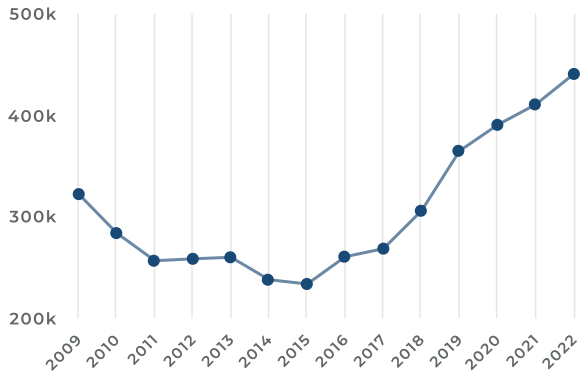


* Data Source: American Community Survey 5-year estimates

Housing Overview

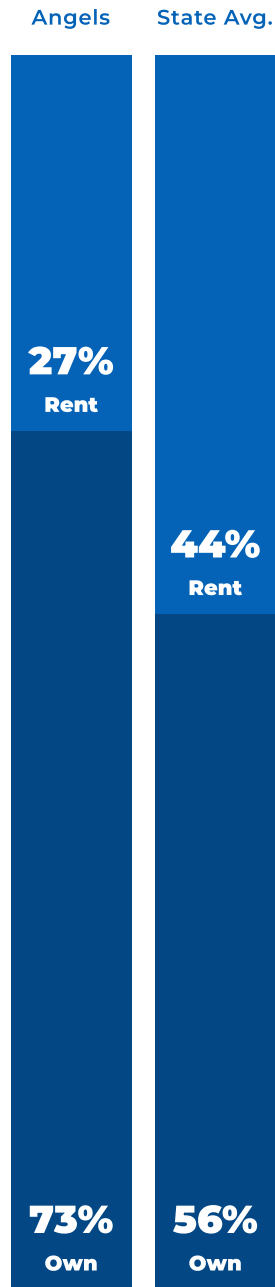


2022 MEDIAN HOME VALUE
\$440,700



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

HOME OWNERS VS RENTERS



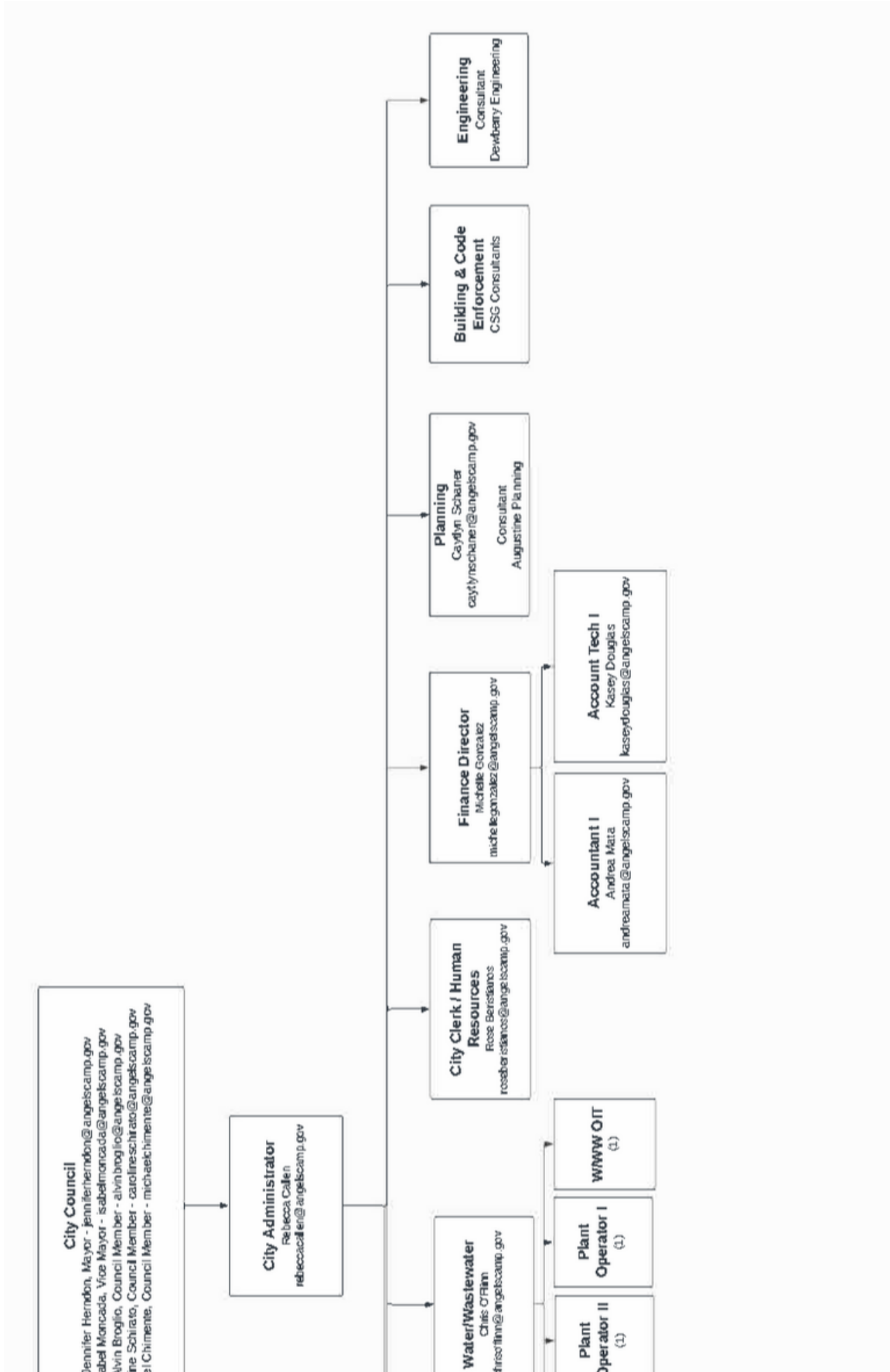
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION

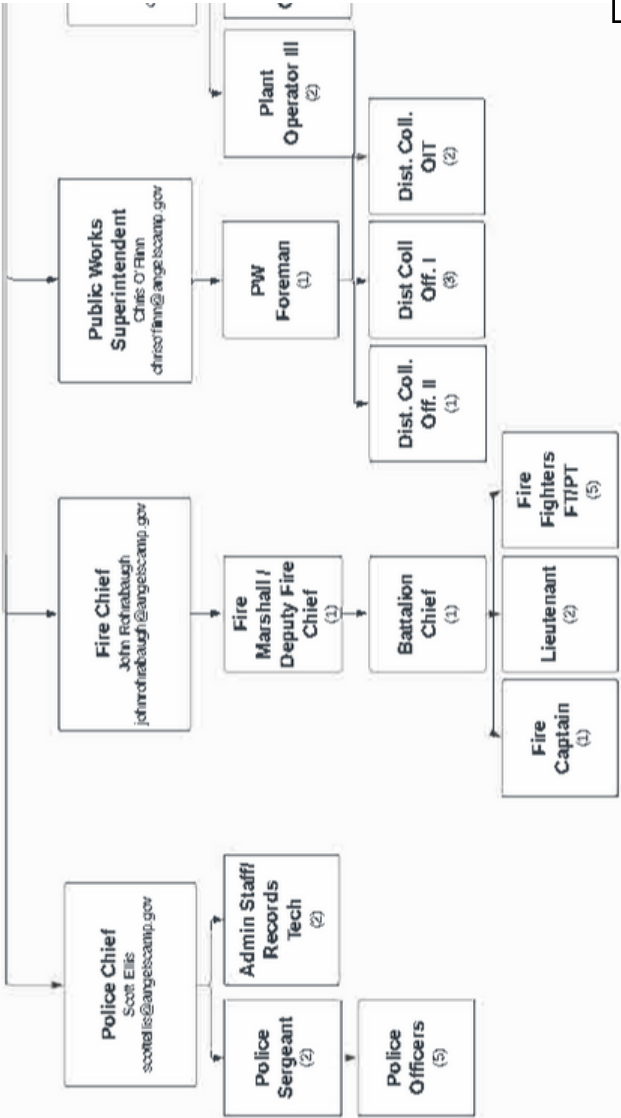


* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Organization Chart



Is / Carol / Michal



Basis of Budgeting

Budget Administration Policy

Balanced Budget Adoption

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

Financial Policies

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

Maintain Financial Viability:

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

Maintain Financial Flexibility:

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

Enhance Sound Fiscal Condition:

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

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

Budget Timeline

Budget Development Process

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

Objectives:

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

Budget Examination

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

Future Budget Protection

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

Supporting Expenditures with Revenues

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

Revenue and Expenditure Forecasting

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

Program Goal Reporting

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

Appropriations Review and Amendment

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

Fund Balance and Strategic Reserve Funds Usage

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

Lapsing and Carryforward of Appropriations

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

|

BUDGET OVERVIEW



Strategic Plan

The City of Angels Strategic Plan for 2022/23 is a five-year roadmap that outlines goals and objectives to guide the community and municipal staff. The plan is centered around a Vision and Mission:

Vision

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

Mission

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

Key Strategic Goals

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

Budget Narratives

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

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

Priority Goals/Objectives

Done	GP Element	Priority Goals/Objective
<input checked="" type="checkbox"/>	FY24	
<input checked="" type="checkbox"/>	Tier 1	
<input type="checkbox"/>	Land Use	Encourage infill development that is compact, mixed use, pedestrian-friendly, transit-oriented and discourages or reduces auto-dependency
<input type="checkbox"/>	Land Use	Preserve and enhance the natural, scenic and cultural resources and rural character of Angels Camp.
<input type="checkbox"/>	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
<input type="checkbox"/>	Land Use	Strive to work cooperatively with county, state, federal, regional, public and quasi-public agencies to formulate and achieve common goals while avoiding or minimizing actions that conflict with community goal
<input type="checkbox"/>	Housing Element	Pursue the removal of governmental constraints as a primary tool for encouraging the provision of housing for extremely low, very low, low-and moderate-income households.
<input type="checkbox"/>	Housing Element	Facilitate the provision of decent housing in a suitable environment for all income levels, ethnicities, age levels, sexes and for the disabled and at-risk families consistent with the demographics of the City's population
<input type="checkbox"/>	Conservation & Open Space	Recognize the role that timber resources have played in the history of the city and accommodate existing timber harvesting operations located outside of the city limits while maintaining the rural, Main Street, character of the city.
<input type="checkbox"/>	Public Facilities & Services	Maintain or increase the standards of coverage currently available within Angels Camp for fire protection and medical response facilities and infrastructure
<input type="checkbox"/>	Public Facilities & Services	Maintain or increase the levels of service currently available within Angels Camp for police protection facilities and infrastructure
<input type="checkbox"/>	Public Facilities & Services	Maintain or increase the levels of service currently available within Angels Camp for park facilities and infrastructure.
<input type="checkbox"/>	Community Identity	Provide a wide variety of planning tools for the preservation and enhancement of the natural, scenic and cultural resources and rural character of Angels Camp.
<input type="checkbox"/>	Community Identity	Preserve and enhance the natural and scenic resources of Angels Camp.
<input type="checkbox"/>	Community Identity	Preserve and enhance the cultural resources and historic context of Angels Camp and continue to recognize the city's history and cultural resources as an essential component of its community identity
<input type="checkbox"/>	Parks & Recreation	Optimize limited resources by emphasizing multiple uses and multiple benefits of recreation facilities
<input type="checkbox"/>	Parks & Recreation	Pursue and encourage innovate approaches to funding recreational facilities
<input checked="" type="checkbox"/>	Tier 2	
<input type="checkbox"/>	Land Use Element	Encourage the use of telecommuting to discourage travel by single-occupant motor vehicles
<input type="checkbox"/>	Public Facilities & Services	Maintain and, where feasible, increase levels of city-provided water service, wastewater service, fire, police, parks, parking, public works, administrative and other services and infrastructure.
<input checked="" type="checkbox"/>	Tier 3	
<input type="checkbox"/>	Circulation Element	Fully integrate the city's circulation system with the city's transportation, recreational, community design, historic, economic, scenic, noise, air quality, conservation and open space goals.
<input type="checkbox"/>	Public Facilities & Services	Strive to work cooperatively with county, state, federal, regional, public and quasi-public agencies to formulate and achieve common goals while avoiding or minimizing actions which conflict with community goals.

Short-term Factors

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

FUND SUMMARIES



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

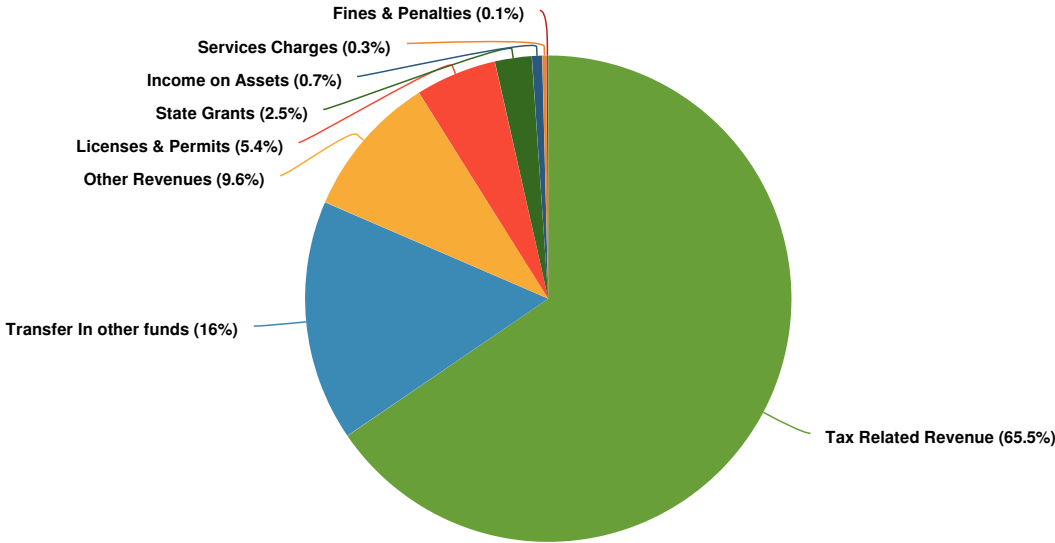


General Fund

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

Revenues by Source

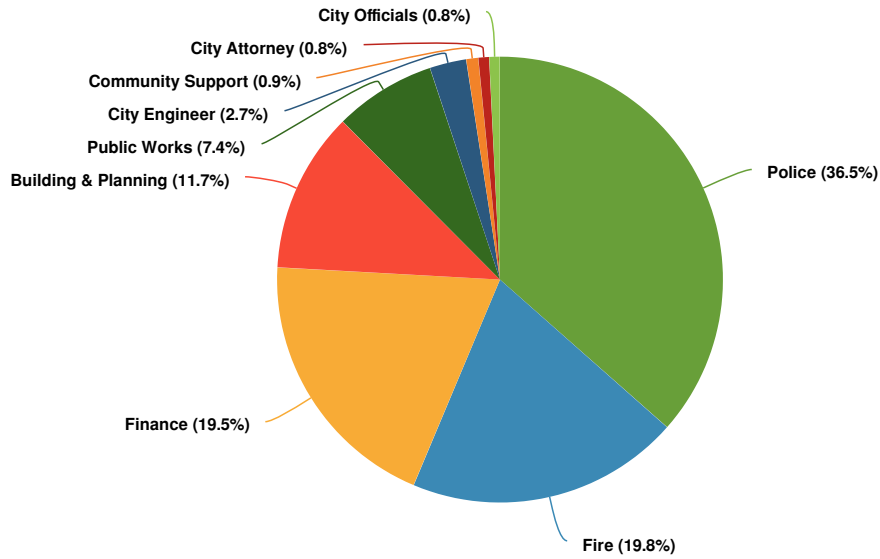
Projected 2025 Revenues by Source



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

Expenditures by Function

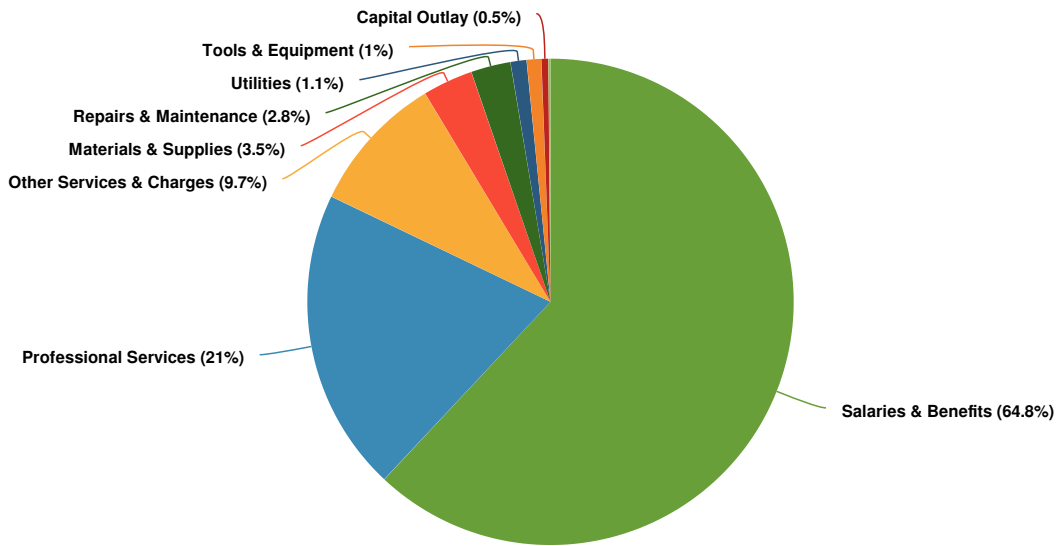
Budgeted Expenditures by Function



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expenditures			
City Officials	\$43,222	\$49,216	13.9%
City Engineer	\$170,325	\$170,350	0%
Public Works	\$784,036	\$471,930	-40.4%
Finance	\$1,285,946	\$1,251,578	0.4%
Community Support	\$284,990	\$55,640	-80.5%
Building & Planning	\$800,016	\$747,877	-6.5%
Fire	\$970,734	\$1,268,721	30.6%
Police	\$2,351,716	\$2,338,864	0.6%
City Attorney	\$70,000	\$50,000	-28.6%
Total Expenditures:	\$6,760,985	\$6,404,176	-4.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salaries & Benefits	\$3,609,378	\$4,147,077	14%
Utilities	\$79,190	\$70,826	9.1%
Materials & Supplies	\$224,306	\$222,845	4.7%
Repairs & Maintenance	\$187,755	\$177,000	-6.8%
Services & Supplies	-\$236,351	-\$285,392	19.1%
Other Services & Charges	\$597,361	\$619,319	5.9%
Tools & Equipment	\$58,100	\$65,000	9.1%
Professional Services	\$1,400,632	\$1,347,274	0%
Community Support	\$238,490	\$9,140	-96.2%
Capital Outlay	\$602,124	\$31,087	-94.9%
Total Expense Objects:	\$6,760,985	\$6,404,176	-4.4%

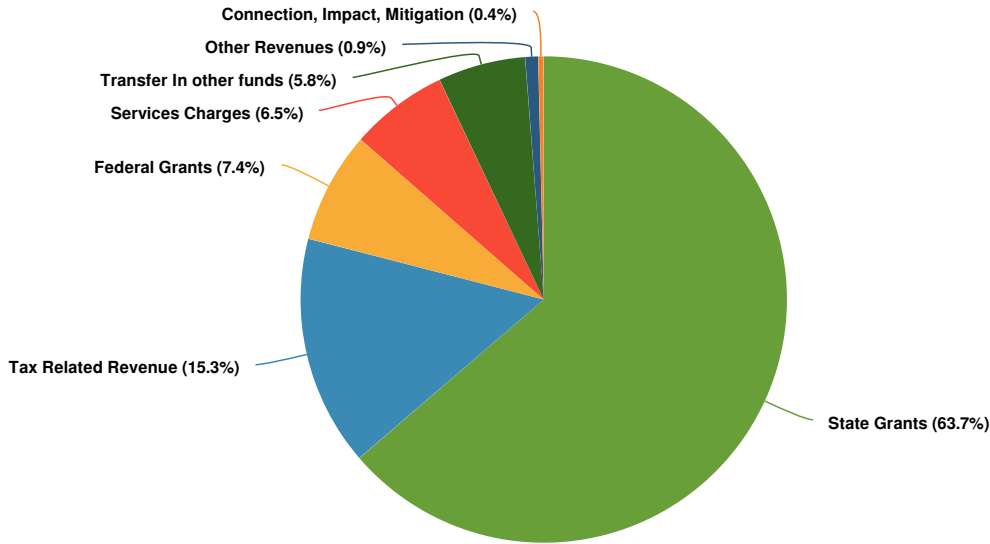


Special Revenue Funds

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

Revenues by Source

Projected 2025 Revenues by Source



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

Expenditures by Expense Type

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects			
Professional Services	\$80,000	\$450,000	N/A
LLD Expenses	\$339,450	\$342,000	N/A
Community Support	\$250,000	\$0	0%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Capital Outlay	\$3,856,365	\$3,602,952	N/A
Funds Transfer	\$1,639,566	\$1,029,500	N/A
Total Expense Objects:	\$6,165,381	\$5,424,452	N/A



Debt Service

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

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

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



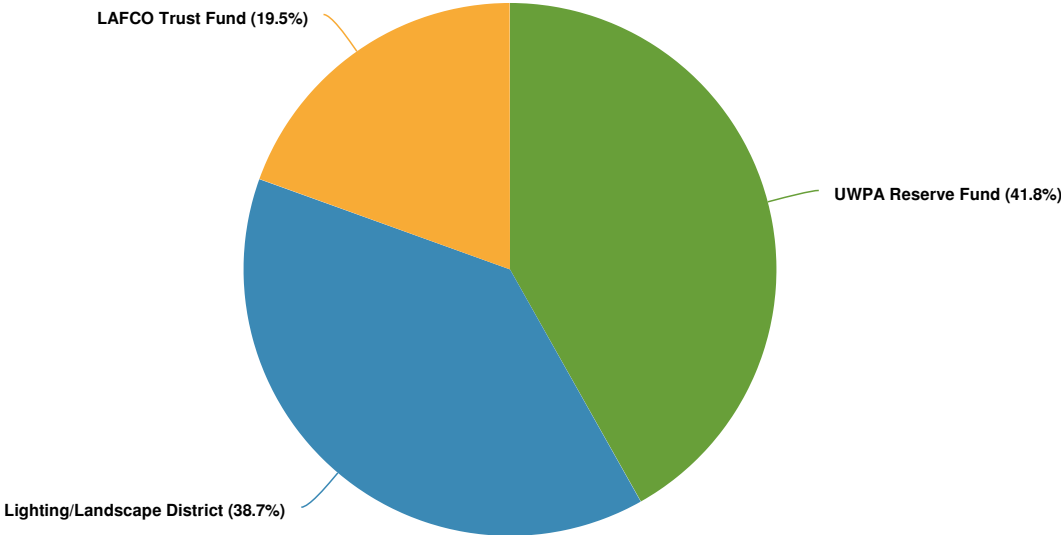
Fiduciary Funds

- Greenhorn Creek Lighting and Landscape District: Funds dedicated to maintaining lighting and landscaping within the Greenhorn Creek area.
- Local Agency Formation Commission (LAFCO) in Calaveras County: Funds managed for LAFCO, which oversees boundary changes and the formation of new local government agencies within Calaveras County.
- UWPA was added to this category in the 2023-24 Audit. The auditors felt that this classification better fit the activities.

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

Expenditures by Fund

2025 Expenditures by Fund



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



Enterprise Funds

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

Summary

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

Rate Structure and Capital Funding

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

Master Plan Updates

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

Types of Capital Projects

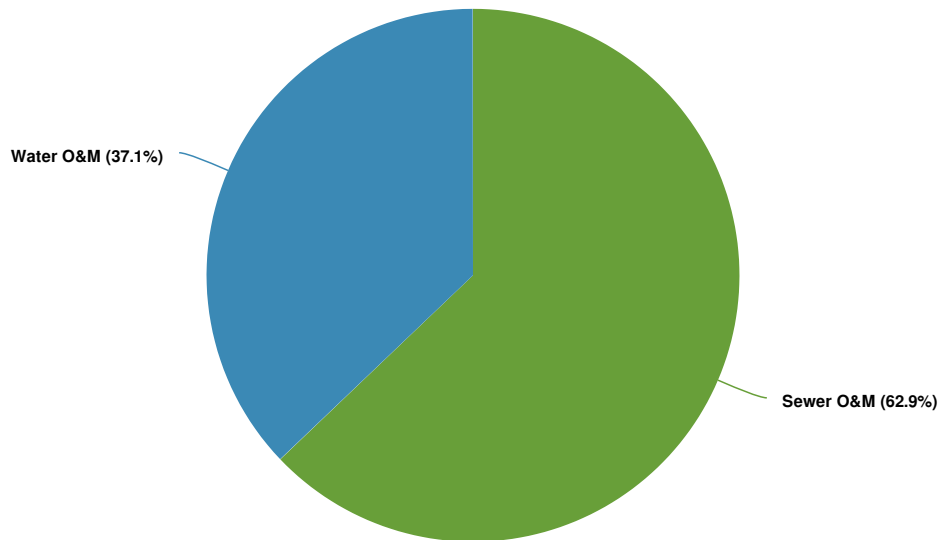
- Repair and Rehabilitation: These projects focus on maintaining and improving existing infrastructure. They are funded from rate revenues, which have been accumulating in the operating funds for both Water and Sewer.
- Expansion Projects: These involve expanding facilities and infrastructure to increase capacity or connections.

Financial Management and Transfers

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

Revenue by Fund

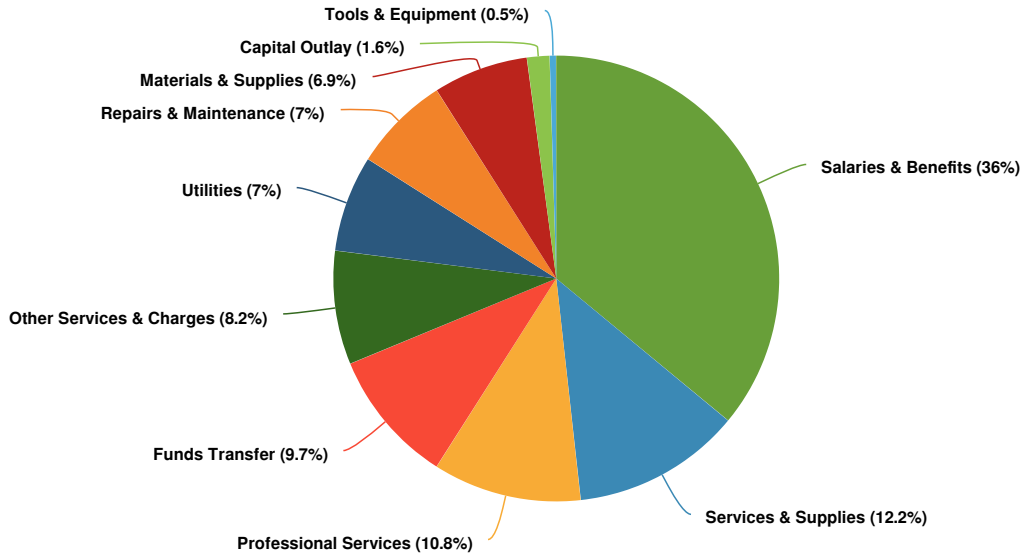
2025 Revenue by Fund



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

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



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



DEPARTMENTS



City Officials

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

City Council Representation and Meeting Costs:

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

Open Meetings and Public Access:

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

Employee Appreciation

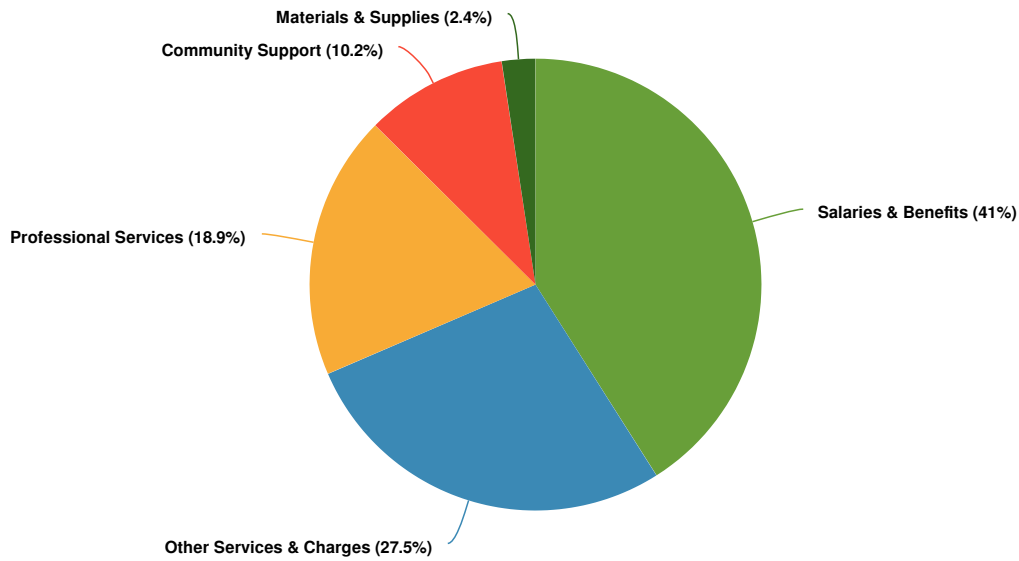
- The City hosts an annual employee appreciation dinner to bring together all staff and Council members, recognizing their contributions and fostering a supportive environment. The most recent dinner was held at the Museum and was highly successful.

Strategic Plan Alignment

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

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Revenue & Expense Summary

City Council	Description	FY24 Budgeted	FY24 Projected	FY25 In Progress	Diff
010-1000-50020-0000	Medicare	261.00	252.30	261.00	-
010-1000-50021-0000	FICA	1,116.00	1,078.80	1,116.00	-
010-1000-50042-0000	Planning Commissioners	18,000.00	17,700.00	18,000.00	-
010-1000-50056-0000	Computers/Software	1,500.00	8,720.34	878.73	(621.27)
010-1000-50082-0000	Videographer	4,800.00	6,621.72	7,000.00	2,200.00
010-1000-50085-0000	IT Services	2,500.00	2,359.71	2,300.00	(200.00)
010-1000-50152-0000	Office Supplies	500.00	494.14	300.00	(200.00)
010-1000-50202-0000	League of California Cities Du	3,400.00	-	3,400.00	-
010-1000-50218-0000	Employee Appreciation	4,000.00	4,430.24	5,000.00	1,000.00
010-1000-50301-0000	Dues & Subscriptions	-	635.88	650.00	650.00
010-1000-50302-0000	Training & Travel	5,500.00	4,656.83	4,000.00	(1,500.00)
010-1000-50311-0000	Legal Notices	500.00	-	500.00	-
010-1000-50316-0000	Elections	-	-	5,000.00	5,000.00
010-1000-50350-0000	Workers' Compensation	1,145.00	646.06	810.00	(335.00)
		\$43,222.00	\$47,596.02	\$49,215.73	\$5,993.73
	GF Contribution	(\$43,222.00)	(\$47,596.02)	(\$49,215.73)	(\$5,993.73)

City Attorney

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

Cost Management

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

Cost Allocation

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

Strategic Plan Alignment:

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

Revenue & Expense Summary

Legal	Description	FY24 Budgeted	FY24 Projected	FY25 In Progress	Diff
010-1500-50088-0000	Legal Attorney Services	\$170,000.00	\$189,375.00	\$200,000.00	30,000.00
010-1500-50089-0000	Legal Contingency	\$0.00	\$0.00	\$0.00	-
010-1500-59990-0000	O&M Cost Allocation	-\$100,000.00	-\$100,000.00	-\$100,000.00	-
		\$70,000.00	\$89,375.00	\$100,000.00	\$30,000.00
	GF Contribution	(\$70,000.00)	(\$89,375.00)	(\$100,000.00)	(\$30,000.00)

City Engineer

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

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

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

Complex Grant Assistance:

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

Historical Budgeting Practices and Improvements:

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

Strategic Plan Alignment:

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

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

Revenue & Expense Summary

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



Administration and Finance

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

Changes and Improvements:

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

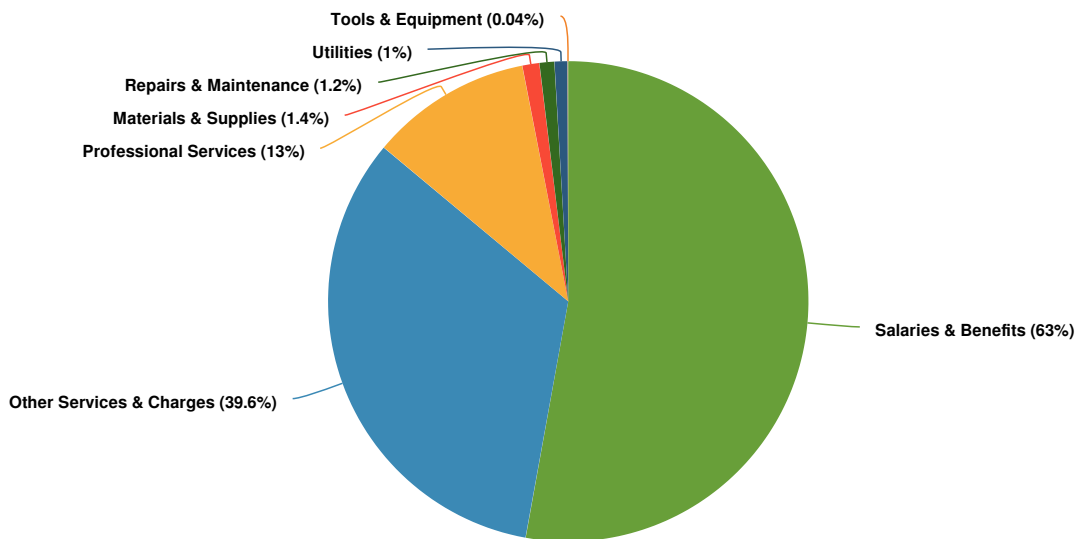
Strategic Plan Alignment:

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

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

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Administration & Finance	Description	FY24 Budgeted	FY24 Projected	FY25 In Progress	Difference
010-3000-40001-0000	Secured/Unsecured Property Tax	725,700.00	821,391.00	837,819.00	112,119.00
010-3000-40200-0000	Sales Tax	705,000.00	804,251.00	820,300.00	115,300.00
010-3000-40202-0000	Franchise Fees	200,000.00	214,298.00	225,000.00	25,000.00
010-3000-40203-0000	Transient Occupancy Tax	615,000.00	758,592.00	771,235.00	156,235.00
010-3000-40205-0000	Document Transfer Tax	17,000.00	15,544.00	15,544.00	(1,456.00)
010-3000-40206-0000	Bradley Burns Tax	1,250,000.00	1,201,569.00	1,225,600.00	(24,400.00)
010-3000-40300-0000	Business License	38,000.00	32,000.00	44,000.00	6,000.00
010-3000-40501-0000	Motor Vehicle License-in-lieu	330,000.00	362,401.00	363,500.00	33,500.00
010-3000-40606-0000	Admin -Fees LAFCO	3,600.00	3,600.00	3,600.00	-
010-3000-40620-0000	Admin - LLD	5,000.00	5,000.00	5,000.00	-
010-3000-40700-0000	Interest Earned	120,000.00	307,489.56	230,000.00	110,000.00
010-3000-40704-0000	Property Rental	30,168.00	30,170.00	30,170.00	2.00
010-3000-40714-0000	Miscellaneous	1,200.00	7,969.92	4,865.00	3,665.00
010-3000-40727-0000	Insurance Refund/Claim	14,067.00	14,067.00	-	(14,067.00)
	Total Revenue	\$4,054,735.00	\$4,578,342.48	\$4,576,633.00	\$521,898.00
010-3000-50000-0000	Salaries	450,313.00	411,620.44	458,209.65	7,896.65
010-3000-50001-0000	Salaries-Part Time	5,000.00	26.32	-	(5,000.00)
010-3000-50002-0000	Overtime	7,500.00	933.95	1,000.00	(6,500.00)
010-3000-50015-0000	Holiday Pay	22,500.00	16,490.90	-	(22,500.00)
010-3000-50017-0000	Leave Payout	8,000.00	1,836.22	5,000.00	(3,000.00)
010-3000-50020-0000	Medicare	6,522.00	6,703.59	6,691.00	169.00
010-3000-50021-0000	FICA	27,963.00	28,655.01	28,409.00	446.00
010-3000-50022-0000	State Unemployment Insurance	-	12,763.64	2,100.00	2,100.00
010-3000-50025-0000	Health Insurance	49,230.00	50,046.09	53,854.00	4,624.00
010-3000-50026-0000	Dental & Life Insurance	6,788.00	3,923.59	4,060.00	(2,728.00)
010-3000-50027-0000	Vision Insurance	1,129.00	779.84	807.00	(322.00)
010-3000-50028-0000	PERS	62,562.00	51,717.10	56,009.00	(6,553.00)
010-3000-50029-0000	Long Term Disability	3,197.00	2,846.02	3,276.00	79.00
010-3000-50031-0000	Retiree Benefit	28,878.00	24,846.71	52,455.00	23,577.00
010-3000-50034-0000	Cell Allowance	1,920.00	1,752.00	1,920.00	-
010-3000-50035-0000	Benefit Administration Fees	30,000.00	2,150.52	591.00	(29,409.00)
010-3000-50037-0000	Life Insurance	288.00	262.80	288.00	-
010-3000-50038-0000	PERSUL	19,678.00	21,466.23	105,858.03	86,180.03
010-3000-50051-0000	Electricity	13,763.00	13,000.20	10,118.00	(3,645.00)
010-3000-50052-0000	Propane	501.00	157.03	501.00	-
010-3000-50053-0000	Telephone	7,124.00	440.07	2,462.00	(4,662.00)
010-3000-50056-0000	Computer/Software	10,000.00	8,402.33	9,450.00	(550.00)
010-3000-50059-0000	Internet/Wireless Connection	4,500.00	3,801.97	3,215.00	(1,285.00)
010-3000-50060-0000	Copier	9,000.00	7,295.42	7,900.00	(1,100.00)
010-3000-50061-0000	Computer Maint/Software Lease	65,943.00	63,624.64	42,047.00	(23,896.00)
010-3000-50063-0000	Equipment Maintenance & Repair	1,500.00	38.78	1,500.00	-
010-3000-50066-0000	Equipment Lease	500.00	128.93	500.00	-
010-3000-50068-0000	Building Maintenance	8,000.00	8,898.00	5,000.00	(3,000.00)
010-3000-50069-0000	Grounds Maintenance	1,000.00	94.58	600.00	(400.00)
010-3000-50074-0000	Alarm	2,200.00	1,519.49	1,000.00	(1,200.00)
010-3000-50077-0000	Equipment	3,000.00	393.25	500.00	(2,500.00)
010-3000-50081-0000	Outside Consultant	22,100.00	18,552.62	2,210.00	(19,890.00)
010-3000-50085-0000	IT Services	73,000.00	58,493.68	73,000.00	-
010-3000-50086-0000	Audit Services	57,100.00	79,704.87	81,964.00	24,864.00
010-3000-50090-0000	Codification	3,000.00	6,729.82	5,000.00	2,000.00
010-3000-50107-0000	Solid Waste Fee	500.00	126.00	278.00	(222.00)

010-3000-50110-0000	Revenue Consultant	3,700.00	7,378.90	-	(3,700.00)
010-3000-50111-0000	Water Sewer	6,480.00	7,045.09	4,290.00	(2,190.00)
010-3000-50152-0000	Office Supplies	5,800.00	4,965.87	4,500.00	(1,300.00)
010-3000-50153-0000	Materials & Supplies	500.00	761.98	750.00	250.00
010-3000-50158-0000	Facility/Janitorial Services	1,200.00	960.00	1,200.00	-
010-3000-50173-0000	Postage	7,000.00	1,984.33	2,500.00	(4,500.00)
010-3000-50301-0000	Dues & Subscriptions	3,774.00	4,006.33	3,750.00	(24.00)
010-3000-50302-0000	Training & Travel	6,400.00	6,414.33	10,000.00	3,600.00
010-3000-50311-0000	Legal Notices	2,500.00	-	2,500.00	-
010-3000-50313-0000	Recruiting	1,000.00	63.84	250.00	(750.00)
010-3000-50315-0000	Bank Fees	1,500.00	1,607.66	1,500.00	-
010-3000-50350-0000	Workers Comp	11,731.00	3,880.24	8,247.77	(3,483.23)
010-3000-50351-0000	Liability Insurance	384,032.00	376,798.00	433,318.00	49,286.00
010-3000-50400-0000	Miscellaneous	1,600.00	-	1,000.00	(600.00)
010-3000-51011-0000	Building Improvements	29,530.00	79,557.76	-	(29,530.00)
010-3000-59990-0000	O&M Cost Allocation	(200,000.00)	(225,000.00)	(250,000.00)	(50,000.00)
	Total Expense	1,280,946.00	1,180,646.98	1,251,578.45	(29,367.55)
	GF Contribution	\$2,773,789.00	\$3,397,695.50	\$3,325,054.55	\$551,265.55



Community Support

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

Economic Development:

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

Strategic Plan Alignment:

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

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

Expenditures Summary

Museum Operations:

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

Hop N' Shop Program:

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

Strategic Plan Alignment:

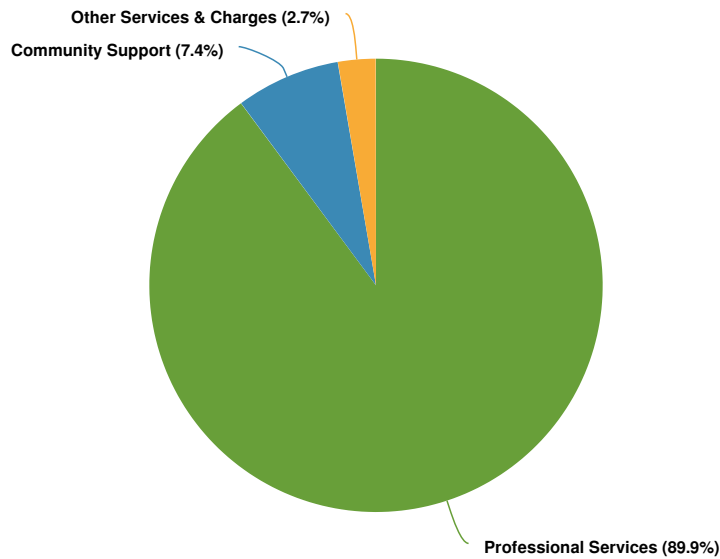
The Community Support budget aligns with the City's Strategic Plan, focusing on:

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

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

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Revenue & Expense Summary

Community Support					
Account ID	Description	FY24 Budgeted	FY24 Projected	FY25 In Progress	Difference
010-3002-40203-0000	Transient Occupancy Tax	25,000.00	25,000.00	85,295.00	-
010-3002-44000-0000	Grant Income	-	3,750.00	-	-
010-3002-44028-0000	CPPA Grant	-	20,864.00	-	-
010-3002-49999-0000	Transfer In	212,000.00	212,000.00	30,640.00	(137,000.00)
	Total Revenue	237,000.00	261,614.00	115,935.00	(137,000.00)
010-3002-50051-0000	Hop n' Shop	35,000.00	35,000.00	50,000.00	-
010-3002-50056-0000	Computers/Software	500.00	-	-	(500.00)
010-3002-50068-0000	Building Maintenance	-	855.00	-	-
010-3002-50081-0000	Outside Consultant	50,000.00	50,000.00	50,000.00	-
010-3002-50201-0000	Community Support	228,000.00	127,762.00	-	(228,000.00)
010-3002-50207-0000	Central Sierra RC&D Dues	640.00	640.00	640.00	-
010-3002-50209-0000	Calaveras Chamber Dues	500.00	500.00	500.00	-
010-3002-50214-0000	Frog Hop of Fame	5,350.00	5,350.00	3,000.00	(2,350.00)
010-3002-50223-0000	Outreach	-	-	1,500.00	1,500.00
010-3002-51011-0000	Building Improvements	-	25,789.00	-	-
	Total Expense	319,990.00	245,896.00	105,640.00	(229,350.00)
	GF Contribution	(82,990.00)	15,718.00	10,295.00	92,350.00

Building and Planning

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

Staff and Contracted Services:

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

Funding and Fees

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

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

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

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

Summary

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

Strategic Plan Alignment

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

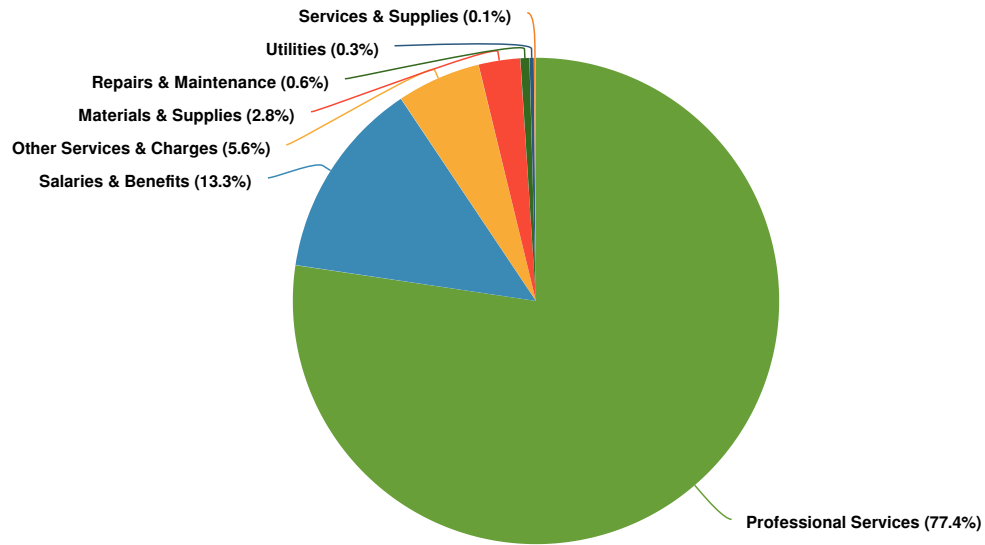
- A1: Enhance governance and operational efficiency.
- A2: Improve infrastructure planning and management.
- A3: Promote transparency and community engagement.
- A4: Ensure sustainable development and resource use.
- A6: Foster a positive and supportive work environment.
- A8: Strengthen regulatory compliance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



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

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Revenue & Expense Summary

Building & Planning	Description	FY24 Budgeted	FY24 Projected	FY25 In Progress	Difference
010-4000-40301-0000	Sign Permits	2,000.00	2,000.00	2,000.00	-
010-4000-40302-0000	Home Occupancy Permit	2,000.00	3,000.00	3,000.00	1,000.00
010-4000-40303-0000	Building Permit Fees	300,000.00	131,092.88	250,000.00	(50,000.00)
010-4000-40304-0000	Encroachments	3,000.00	26,258.79	20,000.00	7,000.00
010-4000-40307-0000	SB 1186 Revenues	2,000.00	712.40	1,000.00	(1,000.00)
010-4000-40600-0000	Planning Fees	50,000.00	12,759.14	25,000.00	(25,000.00)
010-4000-40601-0000	Plan Check Fees	-	47,300.00	85,000.00	85,000.00
010-4000-40631-0000	General Plan Fee	-	-	7,164.00	7,164.00
010-4000-44000-0000	LEAP Grant	120,000.00	90,000.00	15,000.00	(105,000.00)
010-4000-44002-0000	All Hazard Mitigation Grant	-	50,000.00	10,000.00	10,000.00
010-4000-49999-0000	Transfer In	80,000.00	75,000.00	100,000.00	20,000.00
	Total Revenue	\$559,000.00	\$438,123.21	\$518,164.00	-\$50,836.00
010-4000-50000-0000	Salaries	57,845.00	58,300.57	56,170.00	(1,675.00)
010-4000-50002-0000	Overtime	1,500.00	119.20	1,500.00	-
010-4000-50015-0000	Holiday Pay	-	1,995.48	-	-
010-4000-50017-0000	Leave Payout	1,500.00	-	1,500.00	-
010-4000-50020-0000	Medicare	839.00	776.11	839.00	-
010-4000-50021-0000	FICA	3,587.00	3,318.09	3,587.00	-
010-4000-50022-0000	State Unemployment Insurance	-	-	420.00	420.00
010-4000-50025-0000	Health Insurance	17,833.00	20,517.07	19,760.00	1,927.00
010-4000-50026-0000	Dental & Life Insurance	1,712.00	1,224.93	1,122.00	(590.00)
010-4000-50027-0000	Vision Insurance	226.00	244.47	226.00	-
010-4000-50028-0000	PERS	9,227.00	5,674.61	9,266.74	39.74
010-4000-50029-0000	Long Term Disability	411.00	421.82	411.00	-
010-4000-50034-0000	Cell Allowance	480.00	219.00	240.00	(240.00)
010-4000-50037-0000	Life Insurance	58.00	63.11	58.00	-
010-4000-50038-0000	PERSUL	16,382.00	9,838.69	136.67	(16,245.33)
010-4000-50042-0000	Planning Commissioner Stipand	3,000.00	1,475.00	3,000.00	-
010-4000-50051-0000	Electricity	750.00	1,644.44	1,344.00	594.00
010-4000-50053-0000	Telephone	500.00	198.94	821.00	321.00
010-4000-50056-0000	Computer/Software	15,050.00	15,837.02	18,371.00	3,321.00
010-4000-50060-0000	Copier	800.00	4,154.98	4,500.00	3,700.00
010-4000-50061-0000	Computer Maint/Software Lease	350.00	-	-	(350.00)
010-4000-50068-0000	Building Maintenance	-	247.67	-	-
010-4000-50074-0000	Alarm	250.00	183.69	250.00	-
010-4000-50081-0000	Outside Consultant	400,000.00	188,525.19	360,000.00	(40,000.00)
010-4000-50085-0000	IT Services	1,000.00	1,637.00	2,000.00	1,000.00
010-4000-50087-0000	Engineering Services	170,000.00	47,300.00	170,000.00	-
010-4000-50091-0000	GIS Consultant	-	-	5,000.00	5,000.00
010-4000-50107-0000	Solid Waste Fees	-	66.00	139.00	139.00
010-4000-50111-0000	Water Sewer	2,000.00	2,429.76	630.00	(1,370.00)
010-4000-50152-0000	Office Supplies	2,000.00	1,621.85	2,000.00	-
010-4000-50158-0000	Facility/Janitorial Services	-	120.00	120.00	120.00
010-4000-50173-0000	Postage	-	548.00	350.00	350.00
010-4000-50301-0000	Dues & Subscriptions	500.00	1,600.00	500.00	-
010-4000-50302-0000	Training & Travel	5,000.00	1,468.67	2,500.00	(2,500.00)
010-4000-50310-0000	LAFCO Contribution	33,456.00	33,455.39	33,473.65	17.65
010-4000-50311-0000	Legal Notices	5,000.00	3,500.00	5,000.00	-

010-4000-50350-0000	Workers Comp	3,760.00	3,125.00	1,042.00	(2,718.00)
010-4000-50366-0000	Code Enforcement	45,000.00	68,592.00	41,600.00	(3,400.00)
	Total Expense	\$800,016.00	\$480,443.75	\$747,877.06	-\$52,138.94
	General Fund Contribution	-\$241,016.00	-\$42,320.54	-\$229,713.06	\$1,302.94

Fire Department

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

Incident Distribution

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

Personnel and Cost Management

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

Measure A – Fire Tax

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

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

Funding Allocation:

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

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

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

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

Operational Challenges and Goals

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

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

Strategic Plan Alignment:

The Fire Department budget aligns with several strategic goals:

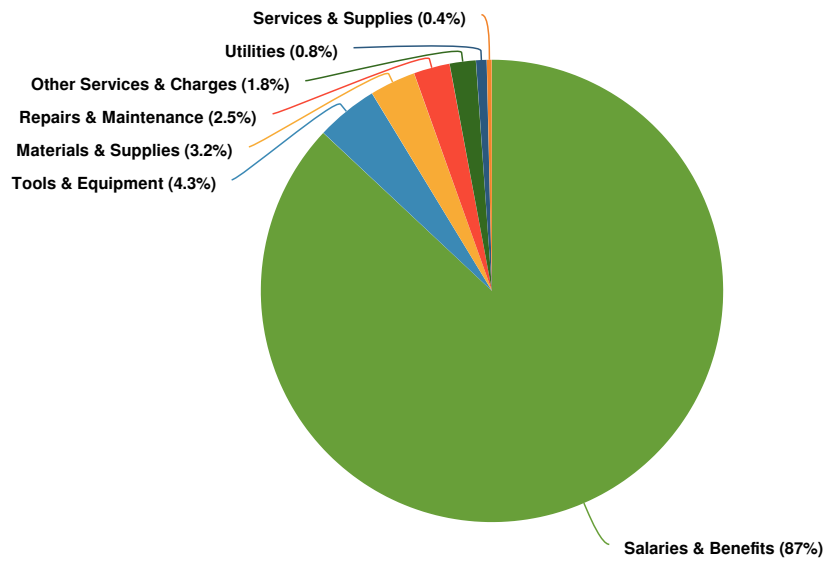
- A1: Enhance governance and operational efficiency.
- A3: Promote transparency and community engagement.



- A8: Foster a positive and supportive work environment.
- C5: Improve community safety and emergency preparedness.
- C7: Recognize and appreciate employee contributions and community efforts.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Revenue & Expense Summary

Fire	Description	FY24 Budgeted	FY24 Projected	FY25 In Progress	Difference
010-6000-40207-0000	Measure A	-	-	237,150.00	237,150.00
010-6000-40612-0000	Fire Special Services	5,000.00	1,000.00	1,500.00	(3,500.00)
010-6000-40714-0000	Reimbursable	3,500.00	3,035.00	3,000.00	(500.00)
010-6000-49999-0000	Fund Transfer - In	179,659.00	182,659.00	328,683.13	149,024.13
		\$ 188,159.00	\$ 186,694.00	\$ 570,333.13	\$ 382,174.13
010-6000-50000-0000	Salaries Regular	326,969.00	294,966.27	584,780.00	257,811.00
010-6000-50001-0000	Salaries - Part Time	149,800.00	167,551.78	168,948.00	19,148.00
010-6000-50002-0000	Overtime	65,000.00	78,852.18	25,000.00	(40,000.00)
010-6000-50004-0000	Fire Planned Overtime	4,375.00	8,363.20	9,355.00	4,980.00
010-6000-50010-0000	Call Out Pay	8,719.00	-	-	(8,719.00)
010-6000-50015-0000	Holiday Pay	12,966.00	13,806.54	13,913.00	947.00
010-6000-50017-0000	Leave Payout	8,000.00	1,751.75	8,000.00	-
010-6000-50020-0000	Medicare	7,796.00	8,070.39	8,407.00	611.00
010-6000-50021-0000	FICA	33,403.00	35,898.00	33,470.00	67.00
010-6000-50022-0000	State Unemployment Insurance	-	-	2,100.00	2,100.00
010-6000-50025-0000	Health Insurance	76,782.00	58,811.57	52,362.00	(24,420.00)
010-6000-50026-0000	Dental & Life Insurance	5,776.00	4,733.24	4,390.00	(1,386.00)
010-6000-50027-0000	Vision Insurance	1,000.00	785.38	807.00	(193.00)
010-6000-50028-0000	PERS	55,765.00	63,853.58	78,002.00	22,237.00
010-6000-50029-0000	Long Term Disability	2,781.00	2,028.53	2,633.41	(147.59)
010-6000-50032-0000	Uniform Allowance	3,750.00	2,131.58	3,750.00	-
010-6000-50034-0000	Cell Allowance	1,200.00	1,293.16	1,200.00	-
010-6000-50037-0000	Life Insurance	288.00	255.56	288.00	-
010-6000-50038-0000	PERSUL	13,155.00	12,729.00	15,532.36	2,377.36
010-6000-50051-0000	Electricity	5,177.00	5,381.80	3,767.00	(1,410.00)
010-6000-50052-0000	Propane	2,500.00	3,346.64	3,500.00	1,000.00
010-6000-50053-0000	Telephone	2,300.00	1,931.52	2,300.00	-
010-6000-50054-0000	Fuel	13,000.00	12,827.81	15,000.00	2,000.00
010-6000-50056-0000	Computer/Software	16,133.00	16,597.25	7,621.00	(8,512.00)
010-6000-50059-0000	Internet/Wireless Connection	2,750.00	2,770.78	2,000.00	(750.00)
010-6000-50060-0000	Copier	2,305.00	2,970.34	2,500.00	195.00
010-6000-50062-0000	RMS System	-	163.27	-	-
010-6000-50063-0000	Equipment Maintenance & Repair	3,600.00	2,563.07	3,600.00	-
010-6000-50064-0000	Vehicle Maintenance & Repair	20,000.00	14,044.80	17,000.00	(3,000.00)
010-6000-50065-0000	Radio Maintenance	1,500.00	1,543.55	1,500.00	-
010-6000-50068-0000	Building Maintenance	4,950.00	1,961.08	2,500.00	(2,450.00)
010-6000-50069-0000	Grounds Maintenance	-	371.57	500.00	500.00
010-6000-50073-0000	SCBA Maintenance	4,500.00	3,007.66	4,500.00	-
010-6000-50077-0000	Equipment	-	-	55,000.00	55,000.00
010-6000-50107-0000	Solid Waste Fees	-	330.00	-	-
010-6000-50111-0000	Utilities	1,340.00	2,467.03	2,500.00	1,160.00
010-6000-50152-0000	Office Supplies	2,100.00	729.46	1,500.00	(600.00)
010-6000-50153-0000	Materials & Supplies	3,350.00	2,500.00	3,350.00	-
010-6000-50155-0000	Promotional Materials	1,500.00	-	2,500.00	1,000.00
010-6000-50156-0000	Code Books	2,000.00	458.39	750.00	(1,250.00)
010-6000-50157-0000	Medical Supplies	20,000.00	4,147.39	10,000.00	(10,000.00)
010-6000-50158-0000	Facility/Janitorial Services	-	1,424.48	1,500.00	1,500.00
010-6000-50173-0000	Postage	-	50.00	100.00	100.00

010-6000-50301-0000	Dues & Subscriptions	100.00	100.00	100.00	-
010-6000-50302-0000	Training & Travel	12,000.00	12,965.00	10,000.00	(2,000.00)
010-6000-50305-0000	Physicals	4,500.00	-	4,500.00	-
010-6000-50306-0000	Fire Uniforms	4,000.00	1,957.00	4,500.00	500.00
010-6000-50313-0000	Recruiting	-	89.00	500.00	500.00
010-6000-50326-0000	Fire Meals	2,000.00	-	2,000.00	-
010-6000-50350-0000	Workers Comp	60,104.00	78,723.09	90,695.00	30,591.00
010-6000-51001-0000	Capital Outlay - Equipment	-	1,791.12	-	-
	Total Expense	969,234.00	933,094.81	1,268,720.77	299,486.77
	General Fund Contribution	(781,075.00)	(746,400.81)	(698,387.64)	82,687.36

Police Department

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

Staffing and Recruitment

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

Operational Focus

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

Officer Wellness

- Cordico Wellness Program - To support officers' mental health, particularly in dealing with high-stress situations, the department has implemented the Cordico Wellness Program. This program supplements existing Employee Assistance Programs (EAP), providing comprehensive mental health support and resources to officers.
- Wellness Grant of \$15,000 was spent last fiscal year on items such as gym equipment for the officer wellness program.

Revenue Considerations

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

Summary

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

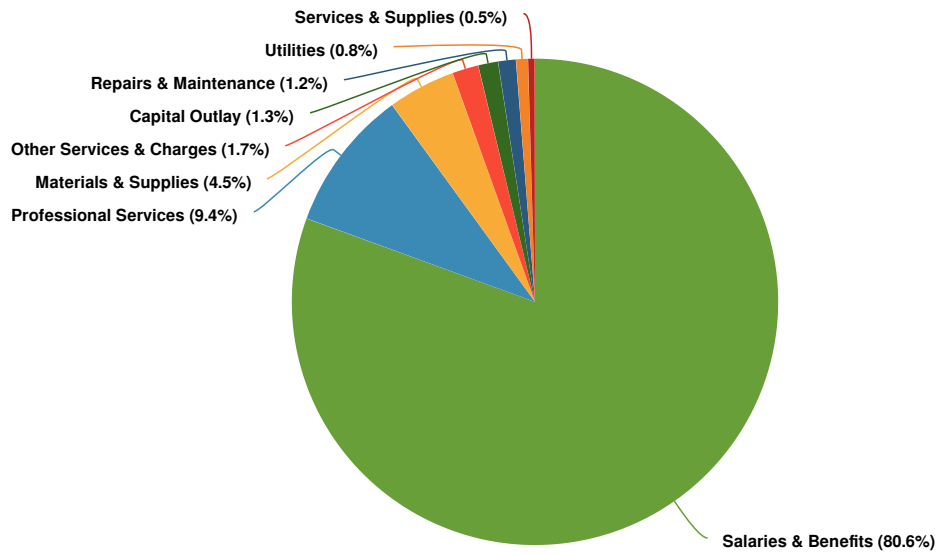
Strategic Plan Alignment:

The Police Department budget aligns with several strategic goals:

- A1: Enhance governance and operational efficiency.
- A3: Promote transparency and community engagement.
- A7: Improve infrastructure and service delivery.
- A8: Foster a positive and supportive work environment.
- B1: Ensure public safety and security.
- B4: Develop sustainable financial policies and practices.
- B5: Promote community and economic development.
- C6: Support physical and mental health initiatives for staff.
- C7: Recognize and appreciate employee contributions and community efforts.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Revenue & Expense Summary

Police	Description	FY24 Budgeted	FY24 Projected	FY25 In Progress	Difference
010-6100-40401-0000	Traffic Fines	150.00	100.00	150.00	-
010-6100-40402-0000	Criminal Fines	250.00	150.00	150.00	(100.00)
010-6100-40404-0000	Parking Enforcement	10,000.00	6,565.00	7,000.00	(3,000.00)
010-6100-40503-0000	POST Training Reimbursement	5,000.00	2,840.00	3,000.00	(2,000.00)
010-6100-40608-0000	Police Special Services	3,000.00	5,000.00	5,000.00	2,000.00
010-6100-40707-0000	PD Vest Reimbursement	1,500.00	-	1,500.00	-
010-6100-40719-0000	CCW/DOJ Fees	1,500.00	1,500.00	1,500.00	-
010-6100-44000-0000	Grant Income	46,000.00	46,000.00	46,000.00	-
010-6100-44029-0000	MOA PD Reimbursement City	59,876.00	52,845.43	55,000.00	(4,876.00)
010-6100-49999-0000	Fund Transfer - In	136,000.00	136,000.00	146,166.00	10,166.00
		\$ 263,276.00	\$ 251,000.43	\$ 265,466.00	\$ 2,190.00
010-6100-50000-0000	Salaries	853,771.00	824,634.09	899,492.00	45,721.00
010-6100-50001-0000	Salaries - Part Time/Reserve	33,700.00	18,662.78	18,938.00	(14,762.00)
010-6100-50002-0000	Overtime	52,500.00	48,969.94	50,000.00	(2,500.00)
010-6100-50011-0000	On-Call Pay	19,362.00	11,905.15	19,362.00	-
010-6100-50015-0000	Holiday Pay	30,975.00	38,054.15	32,296.00	1,321.00
010-6100-50016-0000	K-9 Program	10,833.00	4,454.22	5,324.60	(5,508.40)
010-6100-50017-0000	Leave Payout	5,000.00	5,812.50	6,250.00	1,250.00
010-6100-50020-0000	Medicare	12,778.00	13,749.66	14,551.28	1,773.28
010-6100-50021-0000	FICA	54,637.00	58,791.37	62,219.28	7,582.28
010-6100-50022-0000	Prior PT PERS	-	-	4,200.00	4,200.00
010-6100-50025-0000	Health Insurance	117,500.00	83,346.86	87,453.00	(30,047.00)
010-6100-50026-0000	Dental & Life Insurance	9,960.00	6,421.57	6,527.00	(3,433.00)
010-6100-50027-0000	Vision Insurance	1,500.00	974.96	1,036.00	(464.00)
010-6100-50028-0000	PERS	159,715.00	148,587.21	170,777.00	11,062.00
010-6100-50029-0000	Long Term Disability	6,257.00	5,125.01	6,976.00	719.00
010-6100-50032-0000	Uniform Allowance	8,750.00	7,105.26	9,750.00	1,000.00
010-6100-50034-0000	Cell Allowance	2,400.00	2,106.32	2,400.00	-
010-6100-50037-0000	Life Insurance	519.00	474.97	519.00	-
010-6100-50038-0000	PERSUL	245,175.00	245,175.00	399,332.98	154,157.98
010-6100-50051-0000	Electricity	9,430.00	10,045.61	7,032.00	(2,398.00)
010-6100-50052-0000	Propane	1,389.00	449.94	500.00	(889.00)
010-6100-50053-0000	Telephone	11,156.00	9,000.00	11,156.00	-
010-6100-50054-0000	Fuel	30,000.00	30,583.76	35,000.00	5,000.00
010-6100-50056-0000	Computer/Software	20,650.00	10,672.32	53,626.00	32,976.00
010-6100-50058-0000	Auto Lease - Principal	5,443.00	5,560.83	-	(5,443.00)
010-6100-50059-0000	Internet/Wireless Connection	4,500.00	2,811.20	3,000.00	(1,500.00)
010-6100-50060-0000	Copier	4,800.00	4,088.13	4,500.00	(300.00)
010-6100-50063-0000	Equipment Maintenance & Repair	2,000.00	-	1,000.00	(1,000.00)
010-6100-50064-0000	Vehicle Maintenance & Repair	22,000.00	19,572.57	20,000.00	(2,000.00)
010-6100-50068-0000	Building Maintenance	4,500.00	1,731.00	2,000.00	(2,500.00)
010-6100-50072-0000	Safety Equipment	36,600.00	3,000.00	-	(36,600.00)
010-6100-50074-0000	Alarm	2,226.00	2,968.00	2,250.00	24.00
010-6100-50085-0000	IT Services	27,000.00	16,040.04	17,000.00	(10,000.00)
010-6100-50099-0000	County Dispatch Services	196,432.00	196,432.00	203,700.00	7,268.00
010-6100-50107-0000	Solid Waste Fees	150.00	-	278.00	128.00
010-6100-50111-0000	Utilities	2,400.00	3,196.05	3,500.00	1,100.00
010-6100-50112-0000	CCW Fees	1,500.00	969.33	1,500.00	-

010-6100-50151-0000	Range Supplies	5,000.00	272.24	5,000.00	-
010-6100-50152-0000	Office Supplies	3,500.00	1,183.20	3,500.00	-
010-6100-50153-0000	Materials & Supplies	23,398.00	18,067.36	8,000.00	(15,398.00)
010-6100-50158-0000	Facility/Janitorial Services	1,440.00	1,280.00	1,440.00	-
010-6100-50301-0000	Dues & Subscriptions	1,466.00	596.00	4,720.00	3,254.00
010-6100-50302-0000	Training & Travel	10,000.00	3,500.00	8,000.00	(2,000.00)
010-6100-50313-0000	Recruiting	7,500.00	2,500.00	7,500.00	-
010-6100-50318-0000	Investigations	3,000.00	-	3,000.00	-
010-6100-50320-0000	POST Training	5,000.00	3,200.00	5,000.00	-
010-6100-50323-0000	PD Vests	3,000.00	-	3,500.00	500.00
010-6100-50324-0000	K-9 Program	7,500.00	6,820.00	7,500.00	-
010-6100-50350-0000	Workers Comp	71,359.00	73,681.00	87,171.00	15,812.00
010-6100-51001-0000	Capital Outlay - Equipment	83,861.00	68,713.07	31,087.00	(52,774.00)
010-6100-51002-0000	Capital Outlay-Vehicle Reserve	-	75,876.84	-	-
010-6100-53001-0000	Interest on Debt	-	889.00	-	-
	Total Expense	2,233,532.00	2,098,050.51	2,338,864.14	105,332.14
	General Fund Contribution	(1,970,256.00)	(1,847,050.08)	(2,073,398.14)	(103,142.14)

Public Works

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

Road Repairs and Maintenance

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

Pavement Management

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

Funding and Equipment

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

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

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

Energy Efficiency

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

Safety and Training:

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

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

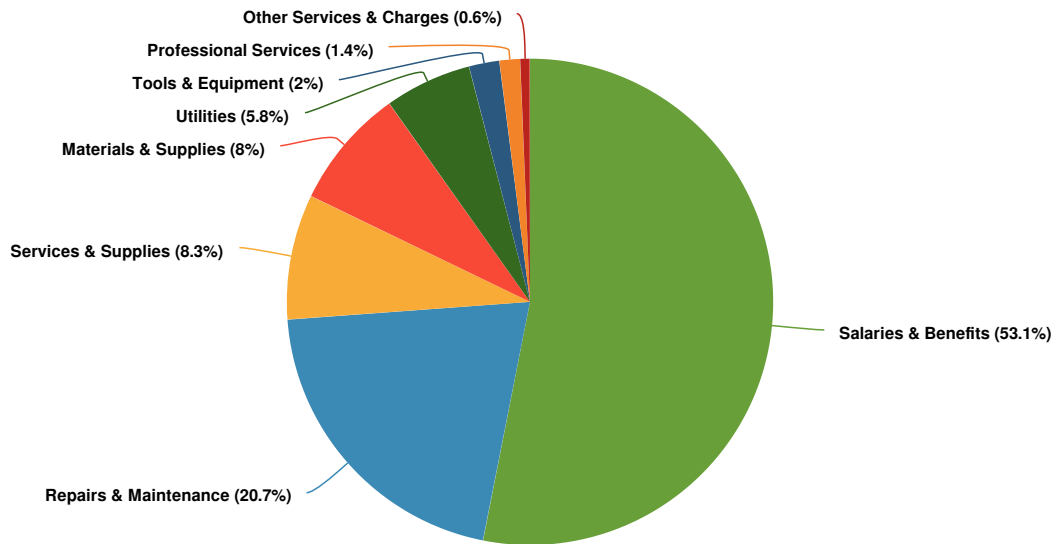
Strategic Plan Alignment:

The Public Works Department budget aligns with several strategic goals:

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

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Pavement Management

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

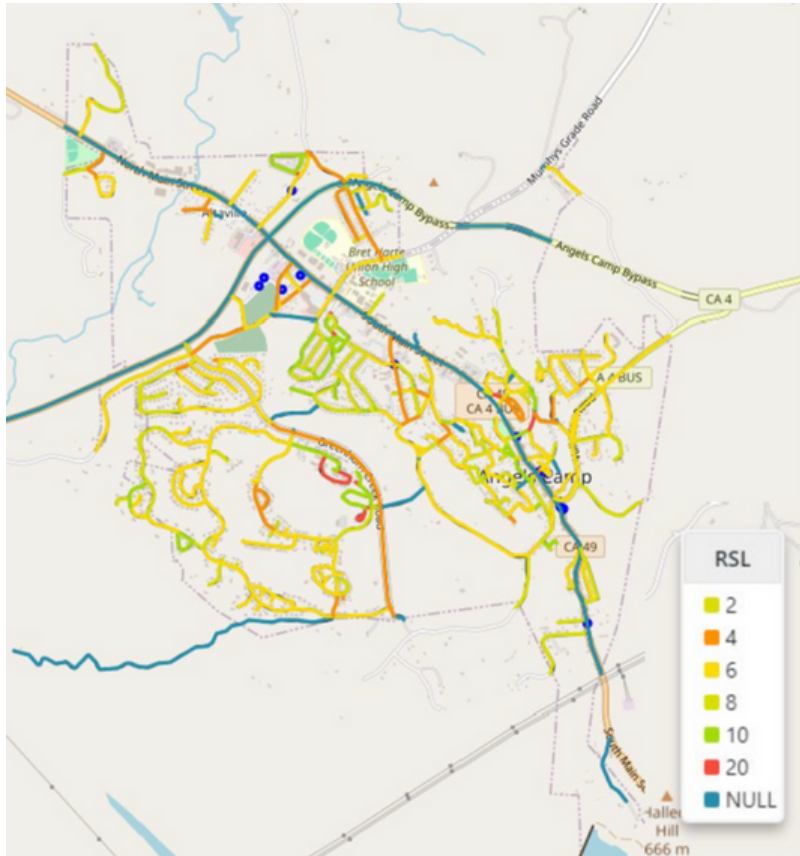


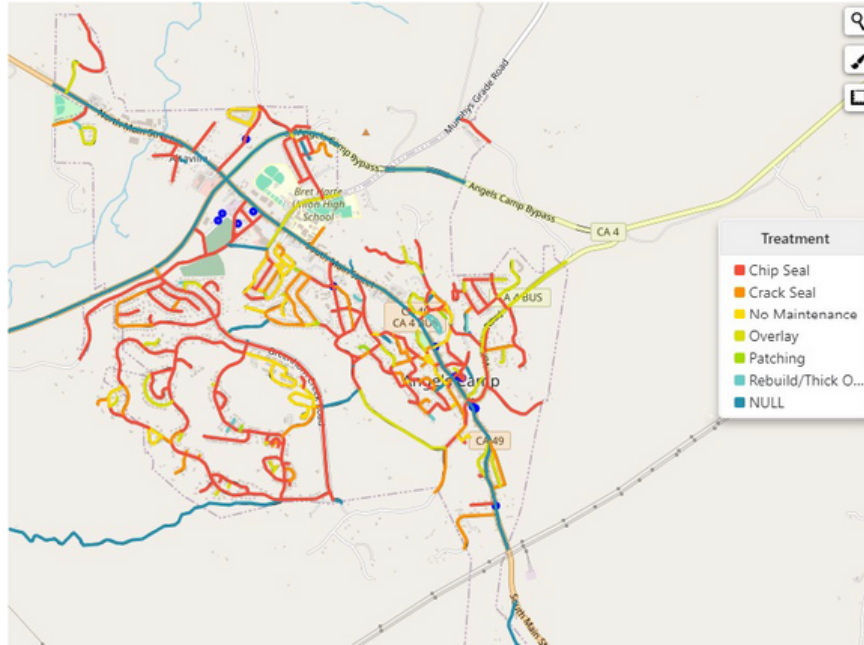
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BUDGET INFORMATION

Budget - 2024 Pvmt Plan

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





Revenue & Expense Summary

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



010-7010-50153-0000	Materials & Supplies	5,000.00	6,511.29	6,000.00	1,000.00
010-7010-50176-0000	Pavement Repairs	70,000.00	2,909.25	70,000.00	-
010-7010-50177-0000	Tree Maintenance	5,000.00	2,866.67	5,000.00	-
010-7010-50301-0000	Dues & Subscriptions	500.00	-	500.00	-
010-7010-50302-0000	Training & Travel	2,000.00	1,115.75	2,000.00	-
010-7010-50307-0000	Uniform Service	6,700.00	4,745.27	-	(6,700.00)
010-7010-50313-0000	Recruiting	-	74.31	500.00	500.00
010-7010-50350-0000	Workers Comp	9,864.00	9,136.99	8,467.00	(1,397.00)
010-7010-51001-0000	Capital Outlay- Equipment	372,949.00	98,747.13	-	(372,949.00)
	Total Expense	784,036.00	475,143.82	471,930.13	(312,105.87)
	General Fund Contribution	(120,286.00)	(19,838.06)	(6,924.13)	113,361.87

Wastewater Department

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

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

Additional Focus Areas

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

Staffing Changes

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

Staff Safety

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

Summary

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

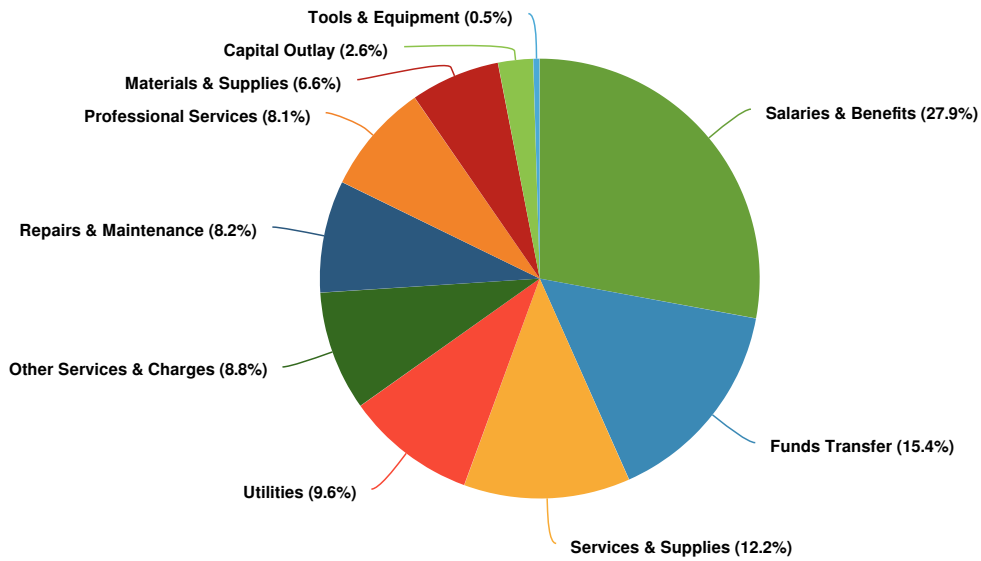
Strategic Plan Alignment:

The Wastewater Department budget aligns with several strategic goals:

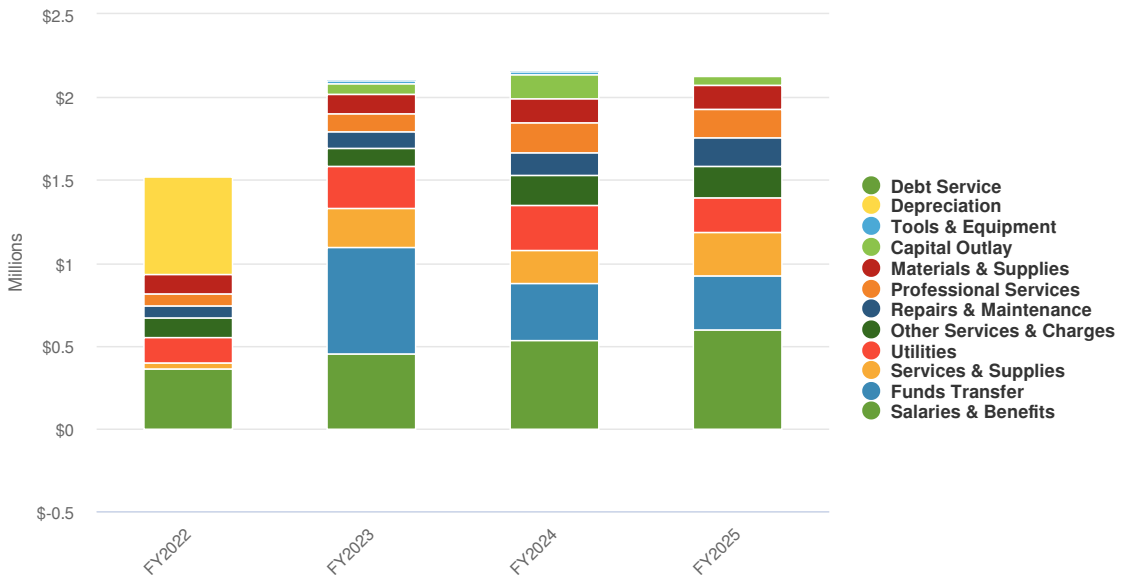
- A3: Promote transparency and community engagement.
- A6: Enhance environmental sustainability and resilience.
- A7: Improve infrastructure and service delivery.
- A8: Foster a positive and supportive work environment.
- B5: Ensure effective management of financial resources.
- C1: Ensure community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

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Revenue & Expense Summary

Wastewater	Description	FY24 Budgeted	FY24 Projected	FY25 In Progress	Diff.
300-8000-40700-0000	Interest Earned	120,000.00	350,000.00	300,000.00	180,000.00
300-8000-40704-0000	Property Rental	-	-	7,500.00	7,500.00
300-8000-43000-0000	Sewer Service Fee - O&M	3,494,190.00	3,508,910.00	3,500,000.00	5,810.00
300-8000-43001-0000	Utility Processing Fee	-	1,876.67	20,200.00	20,200.00
300-8000-43099-0000	CAP Sewer Credit	-	(10,375.00)	(20,200.00)	(20,200.00)
300-8000-44000-0000	SWR Arrearage Grant	-	79,652.81	-	-
	Total Revenue	3,614,190.00	3,930,064.48	3,807,500.00	193,310.00
300-8000-50000-0000	Salaries	287,843.00	262,086.62	339,124.00	51,281.00
300-8000-50001-0000	Salaries - Part Time	2,500.00	3,260.60	5,000.00	2,500.00
300-8000-50002-0000	Overtime	5,000.00	5,982.14	5,000.00	-
300-8000-50010-0000	Call Out Pay	1,823.00	1,680.92	8,053.00	6,230.00
300-8000-50011-0000	On-Call Pay	3,214.00	2,939.36	8,341.00	5,127.00
300-8000-50015-0000	Holiday Pay	17,000.00	12,470.94	15,000.00	(2,000.00)
300-8000-50017-0000	Leave Payout	4,500.00	1,020.51	2,500.00	(2,000.00)
300-8000-50020-0000	Medicare	4,391.00	4,075.45	4,834.00	443.00
300-8000-50021-0000	FICA	18,776.00	17,427.16	20,667.00	1,891.00
300-8000-50025-0000	Health Insurance	49,234.00	56,110.62	56,266.00	7,032.00
300-8000-50026-0000	Dental & Life Insurance	4,801.00	4,547.23	5,032.00	231.00
300-8000-50027-0000	Vision Insurance	750.00	724.00	850.00	100.00
300-8000-50028-0000	PERS	32,825.00	28,545.99	31,904.00	(921.00)
300-8000-50029-0000	Long Term Disability	2,151.00	1,858.70	2,367.00	216.00
300-8000-50032-0000	Uniform	-	-	1,500.00	1,500.00
300-8000-50034-0000	Cell Allowance	2,200.00	2,166.69	1,360.00	(840.00)
300-8000-50036-0000	Unemployment Benefits	-	-	2,170.00	2,170.00
300-8000-50037-0000	Life Insurance	261.00	252.18	300.00	39.00
300-8000-50038-0000	PERSUL	66,836.00	98,386.90	62,720.72	(4,115.28)
300-8000-50051-0000	Electricity	258,500.00	275,595.65	192,917.00	(65,583.00)
300-8000-50053-0000	Telephone	12,000.00	11,879.33	12,000.00	-
300-8000-50054-0000	Fuel	5,500.00	4,505.69	5,500.00	-
300-8000-50056-0000	Computer/Software	21,379.00	33,561.84	23,068.75	1,689.75
300-8000-50063-0000	Equipment Maintenance & Repair	120,000.00	151,188.91	160,000.00	40,000.00
300-8000-50064-0000	Vehicle Maintenance & Repair	7,000.00	4,057.24	7,000.00	-
300-8000-50068-0000	Building Maintenance	5,000.00	934.44	5,000.00	-
300-8000-50070-0000	Tools	3,000.00	150.03	2,000.00	(1,000.00)
300-8000-50071-0000	Equipment Rental	1,000.00	96.00	1,000.00	-
300-8000-50072-0000	Safety Equipment	5,000.00	9,777.52	5,000.00	-
300-8000-50074-0000	Alarm	5,500.00	2,647.12	5,500.00	-
300-8000-50076-0000	Fire Break	3,500.00	-	3,500.00	-
300-8000-50077-0000	Equipment	3,000.00	-	3,000.00	-
300-8000-50081-0000	Outside Consultant	35,400.00	41,506.56	35,400.00	-
300-8000-50085-0000	IT Services	5,000.00	5,162.52	2,205.00	(2,795.00)
300-8000-50087-0000	Engineering Services	106,200.00	45,948.37	106,200.00	-
300-8000-50093-0000	Stream Gauge	4,000.00	5,333.33	6,000.00	2,000.00
300-8000-50095-0000	Load Test Generator	3,500.00	-	3,500.00	-
300-8000-50120-0000	Equipment R&M - Instruments	3,000.00	-	3,000.00	-
300-8000-50152-0000	Office Supplies	2,000.00	2,832.57	3,000.00	1,000.00
300-8000-50153-0000	Materials & Supplies	4,000.00	3,799.73	4,000.00	-
300-8000-50160-0000	Laboratory Supplies	5,000.00	8,945.33	5,000.00	-
300-8000-50161-0000	Chemicals	114,500.00	78,113.37	100,000.00	(14,500.00)
300-8000-50163-0000	Wastewater Testing	30,000.00	38,651.67	30,000.00	-
300-8000-50301-0000	Dues & Subscriptions	1,200.00	-	1,200.00	-



300-8000-50302-0000	Training & Travel	3,000.00	1,860.81	7,000.00	4,000.00
300-8000-50307-0000	Uniform Service	2,000.00	1,563.29	2,000.00	-
300-8000-50313-0000	Recruiting	1,000.00	213.55	1,000.00	-
300-8000-50315-0000	Fees	115,000.00	114,965.92	115,000.00	-
300-8000-50328-0000	Sludge Handling	25,000.00	7,550.45	25,000.00	-
300-8000-50350-0000	Workers Comp	24,684.00	25,657.89	23,199.00	(1,485.00)
300-8000-50358-0000	Bad Debt Expense	12,000.00	-	12,000.00	-
300-8000-50362-0000	Stream Testing	12,000.00	-	12,000.00	-
300-8000-51001-0000	Capital Outlay - Equipment	55,000.00	50,376.86	55,000.00	-
300-8000-51018-0000	UV System Maintenance	30,000.00	33,088.05	40,000.00	10,000.00
300-8000-52009-0000	Monitoring Well	16,000.00	5,348.77	16,000.00	-
300-8000-52096-0000	Capitla Project	90,000.00	-	-	(90,000.00)
300-8000-59990-0000	Cost Allocation O&M	150,000.00	150,000.00	200,000.00	50,000.00
300-8000-59999-0000	Fund Transfer - Out	344,908.00	344,908.00	329,452.00	(15,456.00)
	Total Expense	2,148,876.00	1,963,756.82	2,135,630.47	(13,245.53)
	Net	1,465,314.00	1,966,307.66	1,671,869.53	206,555.53

Water Department

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

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

Additional Focus Areas

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

Staffing Changes

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

Staff Safety

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

Summary

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

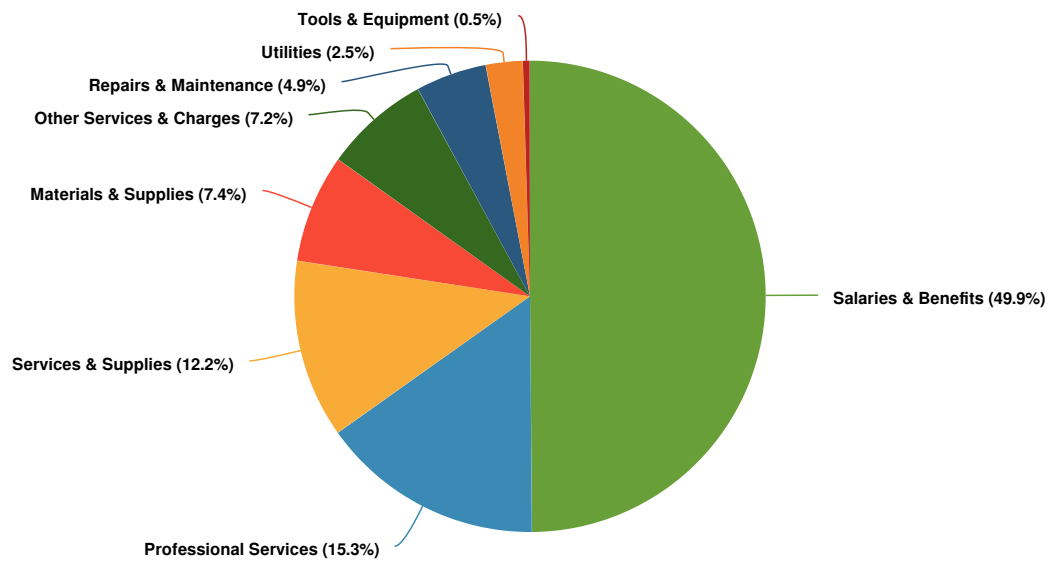
Strategic Plan Alignment:

The Water Department budget aligns with several strategic goals:

- A2: Improve operational efficiency and effectiveness.
- A3: Promote transparency and community engagement.
- A6: Enhance environmental sustainability and resilience.
- A7: Improve infrastructure and service delivery.
- A8: Foster a positive and supportive work environment.
- B5: Ensure effective management of financial resources.
- C1* Ensure community safety and security.
- C4: Develop sustainable financial policies and practices.
- C7: Recognize and appreciate employee contributions and community efforts.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Revenue & Expense Summary

Water	Description	FY24 Budgeted	FY24 Projected	FY25 In Progress	Diff.
350-8001-40700-0000	Interest Earned	65,000.00	175,000.00	150,000.00	85,000.00
350-8001-40706-0000	Donations	-	300.00	-	-
350-8001-40714-0000	Reimbursable	-	766.00	-	-
350-8001-42000-0000	Water Service Fee - O&M	1,957,522.00	1,964,935.28	2,023,883.00	66,361.00
350-8001-42002-0000	Utility Processing Fee	-	2,007.89	-	-
350-8001-42003-0000	Utility Late Fees	15,000.00	40,251.24	19,800.00	4,800.00
350-8001-42011-0000	Water Meter Charge	300.00	637.40	700.00	400.00
350-8001-42099-0000	CAP Water Credit	-	(8,506.67)	(19,800.00)	(19,800.00)
350-8001-43001-0000	Utility Processing Fee	4,500.00	4,500.00	4,500.00	-
350-8001-43003-0000	Door Hanger/Restoration Fees	4,500.00	5,874.61	5,000.00	500.00
350-8001-43004-0000	Restoration Fees	500.00	225.00	500.00	-
350-8001-43011-0000	Shut-Off Fee	3,800.00	3,183.31	3,800.00	-
350-8001-44026-0000	Cal EMA Reimbursemet	-	-	48,104.00	48,104.00
	Total Revenue	2,051,122.00	2,189,174.06	2,236,487.00	185,365.00
350-8001-50000-0000	Salaries	359,199.00	295,077.05	320,669.00	(38,530.00)
350-8001-50001-0000	Salaries - Part Time	2,000.00	3,260.59	5,000.00	3,000.00
350-8001-50002-0000	Overtime	12,500.00	10,650.03	12,000.00	(500.00)
350-8001-50010-0000	Call Out Pay	3,242.00	2,097.17	7,984.00	4,742.00
350-8001-50011-0000	On-Call Pay	4,729.00	3,187.24	8,340.00	3,611.00
350-8001-50015-0000	Holiday Pay	15,000.00	13,113.83	15,000.00	-
350-8001-50017-0000	Leave Payout	5,000.00	1,590.85	2,500.00	(2,500.00)
350-8001-50020-0000	Medicare	5,368.00	4,470.00	4,868.00	(500.00)
350-8001-50021-0000	FICA	23,354.00	19,114.28	20,813.00	(2,541.00)
350-8001-50025-0000	Health Insurance	60,118.00	57,471.45	78,619.00	18,501.00
350-8001-50026-0000	Dental & Life Insurance	5,827.00	4,499.72	5,538.00	(289.00)
350-8001-50027-0000	Vision Insurance	914.00	725.97	857.00	(57.00)
350-8001-50028-0000	PERS	36,291.00	33,569.36	41,698.00	5,407.00
350-8001-50029-0000	Long Term Disability	2,629.00	1,993.41	2,383.00	(246.00)
350-8001-50032-0000	Uniform Allowance	1,390.00	-	800.00	(590.00)
350-8001-50034-0000	Cell Allowance	2,668.00	2,193.73	1,371.00	(1,297.00)
350-8001-50036-0000	Unemployment Benefits	-	-	2,190.00	2,190.00
350-8001-50037-0000	Life Insurance	319.00	258.96	300.00	(19.00)
350-8001-50038-0000	PERSUL	98,943.00	98,386.90	59,248.69	(39,694.31)
350-8001-50051-0000	Electricity	42,600.00	41,165.33	28,815.00	(13,785.00)
350-8001-50052-0000	Propoane	1,500.00	-	-	(1,500.00)
350-8001-50053-0000	Telephone	2,800.00	2,197.63	2,800.00	-
350-8001-50054-0000	Fuel	4,300.00	4,505.69	4,300.00	-
350-8001-50056-0000	Computer/Software	29,839.00	23,629.65	15,889.75	(13,949.25)
350-8001-50063-0000	Equipment Maintenance & Repair	54,000.00	39,440.71	54,000.00	-
350-8001-50064-0000	Vehicle Maintenance & Repair	2,500.00	1,630.51	2,500.00	-
350-8001-50068-0000	Building Maintenance	2,000.00	540.00	2,000.00	-
350-8001-50070-0000	Tools	1,000.00	484.93	1,000.00	-
350-8001-50072-0000	Safety Equipment	5,000.00	6,524.28	5,000.00	-
350-8001-50074-0000	Alarm	2,500.00	1,136.00	2,500.00	-
350-8001-50078-0000	Computer/Software	2,000.00	6,374.01	2,000.00	-
350-8001-50081-0000	Outside Consultant	24,000.00	28,308.52	24,000.00	-
350-8001-50085-0000	IT Services	2,500.00	2,806.23	2,500.00	-
350-8001-50087-0000	Engineering Services	91,200.00	24,393.57	91,200.00	-
350-8001-50088-0000	Legal Services	-	-	50,000.00	50,000.00
350-8001-50095-0000	Load Test Generator	2,000.00	-	2,000.00	-
350-8001-50098-0000	Cathodic Protection	1,000.00	-	1,000.00	-



350-8001-50152-0000	Office Supplies	500.00	921.20	1,000.00	500.00
350-8001-50153-0000	Materials & Supplies	14,000.00	18,255.57	15,000.00	1,000.00
350-8001-50159-0000	Chlorine	5,000.00	2,441.05	5,000.00	-
350-8001-50160-0000	Laboratory Supplies	5,000.00	1,124.23	5,000.00	-
350-8001-50161-0000	Chemicals	45,000.00	43,170.87	45,000.00	-
350-8001-50162-0000	Water Testing	18,000.00	21,176.00	22,000.00	4,000.00
350-8001-50165-0000	Replacement Meters	1,500.00	-	1,500.00	-
350-8001-50301-0000	Dues & Subscriptions	350.00	668.00	5,780.00	5,430.00
350-8001-50302-0000	Training & Travel	3,000.00	4,971.99	8,000.00	5,000.00
350-8001-50307-0000	Uniform Service	2,500.00	-	-	(2,500.00)
350-8001-50309-0000	DPH Compliance	2,000.00	-	2,000.00	-
350-8001-50313-0000	Recruiting	1,000.00	213.55	1,000.00	-
350-8001-50315-0000	State Fees	65,000.00	38,039.64	65,000.00	-
350-8001-50350-0000	Workers Comp	25,673.00	26,635.96	30,873.00	5,200.00
350-8001-50358-0000	Bad Debt Expense	6,000.00	6,000.00	6,000.00	-
350-8001-50370-0000	UPWA Water Purchase Fees	40,000.00	40,000.00	-	(40,000.00)
350-8001-50371-0000	TS IRWMA Fees	500.00	266.67	500.00	-
350-8001-51001-0000	Capital Outlay - Equipment	-	17,370.33	-	-
350-8001-59990-0000	Cost Allocation O&M	150,000.00	150,000.00	150,000.00	-
350-8001-59999-0000	Transfer Out to O&M	37,234.00	37,234.00	-	(37,234.00)
	Total Expense	1,332,487.00	1,143,286.66	1,245,336.44	(87,150.56)
	Net	718,635.00	1,045,887.40	991,150.56	272,515.56

CAPITAL IMPROVEMENTS



There are no submitted Capital Requests



One Year Plan 2024-25 CIP

Wastewater CIP

Wastewater Collection System (WWCS)

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

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

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

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

Water CIP

Water Distribution Pipelines (WDP)

Project Designation	Project Title	Project Limits	Length (ft)	Diameter (in)	Construction Cost (\$)	Total Project Cost (\$)	Funding Source
WDP-1	Mark Twain Road Water System Improvements	Mark Twain Road from Fairview Drive to Hardenbrook Street	1,750	10	438,000	680,000	PG
		Fairview Drive to Ratz Alley	1,900	8	380,000	590,000	PG
WDP-2	Hillcrest, Gold Cliff, McCauley Ranch Road Water System Improvements	Hillcrest Street from Gold Cliff Road to West Street	2,500	10	625,000	980,000	PG
		Gold Cliff Road from McCauley Ranch Road to Hillcrest Street McCauley Ranch Road from Spyglass Circle to Gold Cliff Road					
WDP-3	Pressure Relief Valve Replacement	Replace ten PRVs within distribution system	-	-	500,000	780,000	PG

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

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

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

Funding Sources Key

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



There are no submitted Capital Requests



Wastewater 2024-2028 Capital Projects

Capital Projects Overview

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

Project Designation	Project Title	Project Limits	Length (ft)	Diameter (in)	Construction Cost (\$)	Total Project Cost (\$)	Funding Source
Wastewater Treatment Plant (WWTP)							
WWTP-1	Emergency Storage Basin Improvements	Armoring of side slopes, re-routing of storm drain lines, spillway/outlet modifications	-	-	350,000	550,000	Debt
WWTP-2	Grit Removal System	Construction of grit removal system at plant headworks	-	-	450,000	700,000	PG
Wastewater Collection System (WWCS)							
WWCS-1	Vallecito Road Sewer Rehabilitation Project	SSMH 36 – SSMH 43	1,600	12	640,000	990,000	G
WWCS-2	East Angels Trunk Sewer Rehabilitation Project	SSMH 19 – SSMH 43	3,500	12	1,225,000	1,910,000	PG
WWCS-3	Main Street Sewer Replacement Project	Main Street between Church Street and Vallecito Road	1,500	12	450,000	700,000	PG
WWCS-4	Murphys Grade Road Sewer Rehabilitation Project	SSMH 75 – SSMH 79-4	1,400	12	490,000	760,000	PG
WWCS-5	North Angels Sewer Replacement Project	SSMH 46 – SSMH 74	4,600	12	1,610,000	2,510,000	Dev
Wastewater Pump Station (WWPS)							
WWPS-1	Angel Oaks Pump Station Improvements Project	Emergency generator, pump replacement	-	-	360,000	560,000	Dev

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

Funding Sources Key
 - PG: Pay Go
 - G: Grant
 - Debt: Debt Service
 - Dev- Development



Water 2024-2028 Capital Projects

Capital Projects Overview

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

Water Treatment Plant (WTP)

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

Water Treatment Mains (WTM)

Project Designation	Project Title	Project Limits	Length		Construction Cost (\$)	Total Project Cost (\$)	Funding Source
			(ft)	(in)			
WTM-1	Murphys Grade Road Transmission Main Upgrade	Murphys Grade Road from WTP-2 project termination to Main Street	4,920	12	1,476,000	2,300,000	Debt
WTM-2	SR-49 Transmission Main Upgrade	SR-49 from Monte Verde Street to Murphys Grade Road and SR-49 from Clifton Lane to Cherokee Creek	2,000	12	650,000	1,015,000	Debt
WTM-3	Stockton Road/Foundry Lane Interconnect Project	Stockton Road from Angels Oak Drive to Main Street and Foundry Lane from SR-496,600 to Stockton Road	496,600	12	1,980,000	3,090,000	Dev

Water Distribution Pipelines (WDP)

Project Designation	Project Title	Project Limits	Length		Construction Cost (\$)	Total Project Cost (\$)	Funding Source
			(ft)	(in)			
WDP-1	Mark Twain Road Water System Improvements	Mark Twain Road from Fairview Drive to Hardenbrook Street	1,750	10	438,000	680,000	PG
		Fairview Drive to Ratz Alley	1,900	8	380,000	590,000	PG
WDP-2	Hillcrest, Gold Cliff, McCauley Ranch Road Water System Improvements	Hillcrest Street from Gold Cliff Road to West Street	2,500	10	625,000	980,000	PG
		Gold Cliff Road from McCauley Ranch Road to Hillcrest Street McCauley Ranch Road from Spyglass Circle to Gold Cliff Road					
WDP-3	Pressure Relief Valve Replacement	Replace ten PRVs within distribution system	-	-	500,000	780,000	PG

Total Costs

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

Funding Sources Key

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



DEBT

Enterprise Fund Debt

City of Angels
FY 2024-2025

Debt Service Schedule - Construction & Maintenance

Year Ending June 30,	USDA - Pinnacle Wastewater Loan Construction of Waste Water Facility		State of CA Dept of Water Resources - State Revolving Fund Wastewater Sewer System Upgrade		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
	Original Loan 2004 Refinance 2017 Expiration 3/2032 Refinanced Amt \$4,043,725 2.73%		Original Loan 2011 Expiration 9/2030 Amount \$3,372,800 (\$3,086,400 Forgiven) Balance due \$286,400 1.00%			
Beg Bal	2,352,510	-	107,174	-	2,459,684	-
2025	267,379	62,399	14,857	1,072	282,236	63,470
2026	274,841	55,048	15,006	923	289,847	55,971
2027	282,295	47,494	15,156	773	297,451	48,267
2028	289,740	39,737	15,308	622	305,048	40,358
2029	297,176	31,776	15,461	468	312,637	32,245
2030-2032	941,079	45,502	31,387	472	972,466	45,974
Totals	2,352,510	281,956	107,174	4,330	2,459,684	286,286



APPENDIX



Glossary

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

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

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

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

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

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

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

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

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

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

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

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

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

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

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

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

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

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

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

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

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

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

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

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

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

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

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

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

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

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

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Program: A combination of activities to accomplish an end.

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

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

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

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

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property records information.

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

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

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

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

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

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

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

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

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

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

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

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

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

**CITY OF ANGELS
CITY COUNCIL
RESOLUTION NO. 24-53**

RESOLUTION APPROVING THE ADOPTION OF THE FISCAL YEAR 2024/25 BUDGET

WHEREAS, the City Council of the City of Angels has reviewed the Fiscal Year 2024/25 proposed budget and as a result of this review, identified those programs, expenditures, position allocation, and capital projects which are most beneficial to the needs of the City of Angels.

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Angels as follows:

Section 1. The final attached Budget for Fiscal Year 2024/25 in the amount of \$22,753,311 is hereby adopted.

Section 2. That the following budget controls are hereby adopted:
A. The Finance Director has the authority to make technical corrections in compiling the adopted budget
B. The Department Head may prepare a transfer of appropriations within department budget accounts, with the approval of the City Administrator.
C. The City Council must authorize budget revisions and transfers that exceed \$10,000 between departments.
D. Revenues are considered available when they are collected within 60 days of the end of the fiscal period. Reimbursements under state and federal grants are accrued if received within 180 days.

Section 3. The final attached salary schedule will be used for all appointment in 2024-25, unless amended by City Council.

DULY PASSED AND ADOPTED this 18th day of June, 2024, by the following vote:

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

Jennifer Herndon, Mayor

ATTEST:

Caytlyn Schaner, Deputy City Clerk