



CITY COUNCIL MEETING

August 06, 2024 at 6:00 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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[+1 209-662-6903,,253817460#](#) United States, Stockton

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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

Interim City Administrator Steve Williams | **City Attorney** Doug White

1. CLOSED SESSION 5:00PM

2. ROLL CALL

3. ADJOURN TO CLOSED SESSION

A. Conference with Real Property Negotiators

Property Location: 060-010-045/046/047

Agency Negotiator: Amy Augustine, City Planner

B. Public Employee Employment (Gov. Code Section 54957) Title: 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

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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 July 16, 2024, Rose Beristianos, City Clerk

B. Approve Resolution 24-58, Authorizing Road Closure of State Highway 49 in the City of Angels Camp for the Bret Harte Homecoming Parade, Caytlyn Schaner, Administrative Services Specialist

10. REGULAR AGENDA

A. Accept the City of Angels June 30, 2023, Audited Financial Statement, Michelle Gonzalez, Finance Director

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

C. PUBLIC HEARING: Introduce, waive first reading, hold a public hearing and set August 20, 2024, for a second public hearing to consider Ordinance 540 adopting a new Section 17.06.230 establishing construction hours, Amy Augustine, City Planner

Receive Staff Report

Open Public Hearing

Receive Public Comment

Close Public Hearing

D. PUBLIC HEARING: Introduce, Waive first Reading, Hold a Public Hearing, and set August 20, 2024, to consider Ordinance 541 adopting changes to the Angels Municipal Code regarding small and large animal keeping including increasing the number of fowl allowed per parcel, requiring fowl to be kept in adequately sized coops, requiring 10-foot setbacks from property lines for coops, prohibiting roosters, eliminating permit requirements, and maintaining fowl in a clean and healthy environment. Changes will amend portions of Section 17.09.010 (Definitions), 1.17.170 (Public nuisance), add a new Section 17.06.220 addressing small and large animal keeping and delete portions of existing code sections previously referencing the use (17.18.030 K., L.; 17.13.020 C; 17.13.030 D, and 17.15.020 C&D), Amy Augustine, City Planner

Receive Staff Report

Open Public Hearing

Receive Public Comment

Close Public Hearing

E. Approve Construction Change Order No. 001, Booster Way Sewer Replacement Project, Dave Richards, Contracted City Engineer

F. Approving the Establishment of New Job Description of Building and Fire Code Official/Code Enforcement Officer and Associated Cost-Neutral Budget Transfer, Steve Williams, Interim City Administrator

11. ADMINISTRATION REPORT

12. COUNCIL REPORT

13. CALENDAR

A. August and September 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 DRAFT MINUTES

July 16, 2024 at 5:00 PM

Angels Fire House – 1404 Vallecito Road

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

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

Interim City Administrator Steve Williams **(PRESENT)** | City Attorney **(PRESENT LATER ONLINE)**

1. 5:00PM CLOSED SESSION
2. ROLL CALL – **AS NOTED ABOVE**
3. ADJOURN TO CLOSED SESSION
 - A. Conference with Real Property Negotiators
Property Location: 060-010-045/047
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 - B. Conference with Real Property Negotiators
Property Location: 060-010-023
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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
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COUNCIL WILL RECONVENE AFTER REGULAR AGENDA

7. APPROVAL OF THE AGENDA AS POSTED (OR AMENDED)
ACTION: MOTION TO APPROVE THE AGENDA BY COUNCIL MEMBER BROGLIO, SECONDED BY COUNCIL MEMBER CHIMENTE, PASSED 4 YES, 1 ABSENT
8. PUBLIC COMMENT - **NONE**
9. CONSENT AGENDA
 - A. Approve Draft Minutes of June 18, 2024, Rose Beristianos, City Clerk
 - B. Approve Draft Minutes of July 2, 2024, Rose Beristianos, City Clerk
 - C. AP Checks and Treasurer Report June 2024, Michelle Gonzalez, Finance Director

D. Approve Change Order #1 for Boyer for Mine Remediation at Utica Park - \$193,888

COUNCIL MEMBER BROGLIO PULLED ITEM D

ACTION: MOTION TO APPROVE A, B, AND C BY COUNCIL MEMBER SCHIRATO, SECONDED BY COUNCIL MEMBER BROGLIO, PASSED 4 YES, 1 ABSENT

DISCUSSION ON ITEM D AND FUNDS

ACTION: MOTION TO APPROVE ITEM D BY COUNCIL MEMBER BROGLIO, SECONDED BY COUNCIL MEMBER CHIMENTE, PASSED 4 YES, 1 ABSENT

10. REGULAR AGENDA

A. Water Rate Study Presentation, Michell Gonzalez, Finance Direct with Contractor Bartell Wells

PRESENTATION GIVEN, DIRECTION AND DIRECTION GIVEN.

COMMENTS BY JOEL METZGER

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

PARK UPDATE GIVEN

C. Approve Agreement for the School Resource Officer position between the City of Angels and Bret Harte School District, Scott Ellis, Chief of Police

ACTION: MOTION TO APPROVE BY COUNCIL MEMBER BROGLIO, SECONDED BY COUNCIL MEMBER SCHIRATO, PASSED 4 YES, 1 ABSENT

D. Resolution 24-57 Moving 79 South Main to the Museum and Allocating \$35,000 in City ARPA Funds to the Project (Budget Adjustment), Amy Augustine, City Planner

ACTION: MOTION TO APPROVE RESOLUTION NO 24-57 WITH LANGUAGE TO INCLUDE CONTINGENT UPON ARRIVING TO THE \$60,000 GOAL BY COUNCIL MEMBER BROGLIO, SECONDED BY MAYOR HERNDON, PASSED 4 YES, 1 ABSENT

E. Provide Staff Direction Application for Micro-Enterprise Community Development Block Grant, Amy Augustine and Michelle Gonzalez

DIRECTION GIVEN TO STAFF, TO PROCEED

11. ADMINISTRATION REPORT – INTERIM STEVE WILLIAMS GAVE HIS REPORT

12. COUNCIL REPORT – ALL REPORTED OUT

13. CALENDAR - REVIEWED

A. July and August Calendar

14. FUTURE AGENDA ITEMS

MASTER PLAN FOR FACILITIES

EMERGENCY RESPONSE, NOT HAVING TO WAIT FOR THE COUNTY, POSSIBLY APPOINT SOMEONE

PARK MAINTENANCE, WHO IS GOING TO MAINTAIN, NEED FOR ADDITIONAL STAFFING

PLAN FOR HIRING CITY ADMINISTRATOR

PUBLIC WORKS, HIGH LEVEL UPDATE ON DEPARTMENT

RECONVENE TO CLOSED SESSION – 8:26PM

REPORT OUT OF CLOSED SESSION – DIRECTION GIVEN TO STAFF

15. ADJOURNMENT

ACTION: MOTION TO ADJOURN THE MEETING AT 8:53PM BY COUNCIL MEMBER SCHIRATO, SECONDED BY COUNCIL MEMBER BROGLIO, PASSED 4 YES, 1 ABSENT

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

DATE: August 6, 2024

TO: City Council

FROM: Caytlyn Schaner, Administrative Services Specialist

RE: **RESOLUTION 24-58 AUTHORIZING ROAD CLOSURE OF STATE 49 IN THE CITY OF ANGELS CAMP FOR BRET HARTE HOMECOMING PARADE.**

RECOMMENDATION:
 Approve Resolution 24-58

BACKGROUND:
 Bret Harte High School District is requesting approval from the City Council to close Highway 49 between Vallecito Road and Bret Harte Drive on October 4, 2024, from 2:00 P.M. until 3:00 P.M for the Homecoming Parade and Rally.

DISCUSSION:
 None

FINANCIAL IMPACT:
 Please referred March 21, 2023, Special Events Item for this event

ATTACHMENTS:
 Resolution No. 24-58



**CITY OF ANGELS
CITY COUNCIL
RESOLUTION No. 24-58**

A RESOLUTION APPROVING ROAD CLOSURE OF STATE ROUTE 49 IN THE CITY OF ANGELS HISTORIC DISTRICT FOR BRET HARTE HIGH SCHOOL'S HOMECOMING PARADE

WHEREAS,; Bret Harte High School is planning their homecoming celebrations for the week of September 30th through the October 4th; and

WHEREAS,; Bret Harte High School has expressed an interest in having a Homecoming Parade and downtown rally on October 4, 2024; and

WHEREAS,; Bret Harte High School is requesting approval from the City Council to close Highway 49 between Vallecito Road and Bret Harte Drive on this date; and

WHEREAS,; this closure will temporarily impede and restrict the free passage of traffic over State Highway Route 49 between Vallecito Road and Bret Harte Drive on October 4, 2024 from approximately 2:00 P.M. until 3:00 P.M.; and

WHEREAS,; the closure details and route will comply with the California State Department of Transportation Encroachment permit.

NOW, THEREFORE, BE IT RESOLVED, that the City of Angels City Council consents to the proposed closure of State Highway Route 49 upon terms and conditions deemed appropriate and necessary by the California State Department of Transportation.

PASSED AND ADOPTED this 6th day of August, 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: August 6, 2024

TO: City Council

FROM: Michelle Gonzalez, Finance Director

RE: **ACCEPT THE CITY OF ANGELS JUNE 30, 2023, AUDTIED, FINANCIAL STATEMENTS**

RECOMMENDATION:

Accept the Audited Financial Statement for the City of Angels for the fiscal year ending June 30, 2023.

BACKGROUND:

The City is required to prepare and make available audited financial statements annually.

In May 2023, the City issued a request for proposals for audit services. Out of the three firms that submitted proposals, Price, Paige & Company was selected as the City's new auditor. Their firm began the audit in October 2023, with a week of onsite auditing in January 2024. Due to this being a first-year audit with numerous discrepancies in past audit work and cleanup required on accounts from prior years, we were unable to complete the audit until July 2024. The City received more than \$750,000 in federal funding, thereby meeting the requirement for a Single Audit.

DISCUSSION:

Price, Paige & Company will present the June 30, 2023, audit.

FINANCIAL IMPACT:

None at this time.

ATTACHMENTS:

- City of Angels Audit Report 2022-23
- City of Angels Single Audit Report 2022-23



City of Angels | Angels Camp, CA

Financial Statements

For the Year Ended June 30, 2023



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The Place to Be

INDEPENDENT AUDITOR’S REPORT

To the Honorable Mayor and City Council
City of Angels, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Angels, California (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611
tel 559.299.9540
fax 559.299.2344

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the management’s discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, schedule of proportionate share of net pension liability, the schedule of contributions, and schedule of changes in net OPEB liability, on pages 48 through 54 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City Angels basic financial statements. The accompanying combining and individual nonmajor fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2024, on our consideration of the City’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control over financial reporting and compliance.

Price Pange & Company

Clovis, California
July 30, 2024

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 7,799,107	\$ 16,094,150	\$ 23,893,257
Accounts receivable	12,943	520,050	532,993
Due from other governments	1,119,026	-	1,119,026
Taxes receivable	376,263	-	376,263
Interest receivable	311,657	-	311,657
Prepaid expenses	62,230	26,877	89,107
Inventory	36,762	-	36,762
Loans receivable	742,443	-	742,443
Lease receivable	282,812	-	282,812
Capital assets, net of accumulated depreciation	<u>10,973,832</u>	<u>14,291,122</u>	<u>25,264,954</u>
 Total assets	 <u>21,717,075</u>	 <u>30,932,199</u>	 <u>52,649,274</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows from pensions	2,248,970	765,210	3,014,180
Deferred outflows from OPEB	<u>182,074</u>	<u>341,876</u>	<u>523,950</u>
 Total deferred outflows of resources	 <u>2,431,044</u>	 <u>1,107,086</u>	 <u>3,538,130</u>
LIABILITIES			
Accounts payable	322,846	123,760	446,606
Accrued expenses	82,663	-	82,663
Due to other agencies	25,088	-	25,088
Retainage	184,511	-	184,511
Deposit liability	810	62,701	63,511
Accrued wages	68,088	-	68,088
Accrued interest payable	-	21,408	21,408
Long-term liabilities:			
Portion due or payable within one year:			
Compensated absences	92,127	18,211	110,338
Long-term debt	4,256	272,096	276,352
Portion due or payable after one year:			
Compensated absences	3,582	24,533	28,115
Long-term debt	-	2,462,205	2,462,205
Net pension liability	5,138,243	1,849,950	6,988,193
Net OPEB liability	<u>707,673</u>	<u>1,328,907</u>	<u>2,036,580</u>
 Total liabilities	 <u>6,629,887</u>	 <u>6,163,771</u>	 <u>12,793,658</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows from pensions	270,386	183,428	453,814
Deferred inflows from OPEB	1,058,764	1,988,039	3,046,803
Deferred inflows from leases	<u>262,793</u>	<u>-</u>	<u>262,793</u>
 Total deferred inflows of resources	 <u>1,591,943</u>	 <u>2,171,467</u>	 <u>3,763,410</u>
NET POSITION			
Net investment in capital assets	10,969,576	11,556,821	22,526,397
Restricted	3,421,219	-	3,421,219
Unrestricted	<u>1,535,494</u>	<u>12,147,226</u>	<u>13,682,720</u>
 Total net position	 <u>\$ 15,926,289</u>	 <u>\$ 23,704,047</u>	 <u>\$ 39,630,336</u>

FUNCTIONS/PROGRAMS	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Capital Grants and Contributions	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 755,907	\$ 387,206	\$ 5,679	\$ -	\$ (363,022)	\$ -	\$ (363,022)
Public safety	2,687,201	90,556	10,226	626,588	(1,959,831)	-	(1,959,831)
Public works	1,329,912	323,300	1,161,146	204,240	358,774	-	358,774
Community services/recreation	521,279	-	76,819	26,409	(418,051)	-	(418,051)
Interest on long-term debt	(602)	-	-	-	602	-	602
Total governmental activities	<u>5,293,697</u>	<u>801,062</u>	<u>1,253,870</u>	<u>857,237</u>	<u>(2,381,528)</u>	<u>-</u>	<u>(2,381,528)</u>
Business-type activities:							
Water	1,210,857	1,903,303	-	5,475	-	697,921	697,921
Sewer	2,344,789	3,242,025	-	-	-	897,236	897,236
Total business-type activities	<u>3,555,646</u>	<u>5,145,328</u>	<u>-</u>	<u>5,475</u>	<u>-</u>	<u>1,595,157</u>	<u>1,595,157</u>
Total primary government	<u>\$ 8,849,343</u>	<u>\$ 5,946,390</u>	<u>\$ 1,253,870</u>	<u>\$ 862,712</u>	<u>(2,381,528)</u>	<u>1,595,157</u>	<u>(786,371)</u>
			General revenues:				
			Taxes:				
			Property taxes	730,316	-	730,316	
			Sales and use tax	1,887,485	-	1,887,485	
			Transient occupancy tax	1,308,455	-	1,308,455	
			Franchise tax	193,950	-	193,950	
			Motor vehicle in lieu tax	331,805	-	331,805	
			Business license and permits	35,245	-	35,245	
			Rents	60,167	-	60,167	
			Other income	15,786	-	15,786	
			Sales of assets	847,080	-	847,080	
			Investment income	208,190	251,212	459,402	
			Total general revenues	<u>5,618,479</u>	<u>251,212</u>	<u>5,869,691</u>	
			Changes in net position	3,236,951	1,846,369	5,083,320	
			Net position - beginning (restated)	<u>12,689,338</u>	<u>21,857,678</u>	<u>34,547,016</u>	
			Net position - ending	<u>\$ 15,926,289</u>	<u>\$ 23,704,047</u>	<u>\$ 39,630,336</u>	

The notes to the basic financial statements are an integral part of this statement.

FUND FINANCIAL STATEMENTS

Governmental Funds
Balance Sheet

	Special Revenue Fund		Capital Projects Fund		Other Nonmajor Funds	Total Governmental Funds
	General Fund	Local Transportation	Major Capital Projects Fund			
ASSETS						
Cash and investments	\$ 4,068,558	\$ -	\$ 304,936	\$ 3,425,613	\$ 7,799,107	
Receivables:						
Accounts	12,943	-	-	-	12,943	
Due from other governments	446,559	172,364	414,795	85,308	1,119,026	
Taxes	376,263	-	-	-	376,263	
Interest	110,063	-	-	201,594	311,657	
Leases	282,812	-	-	-	282,812	
Inventory	36,762	-	-	-	36,762	
Prepaid expense	62,230	-	-	-	62,230	
Due from other funds	629,245	-	-	-	629,245	
Loans/notes receivable	19,885	-	-	722,558	742,443	
Total assets	\$ 6,045,320	\$ 172,364	\$ 719,731	\$ 4,435,073	\$ 11,372,488	
LIABILITIES						
Accounts payable	\$ 173,319	\$ 9,450	\$ 75,020	\$ 65,057	\$ 322,846	
Accrued expenses	82,663	-	-	-	82,663	
Due to other agency	25,088	-	-	-	25,088	
Retainage	184,511	-	-	-	184,511	
Deposit liability	810	-	-	-	810	
Accrued wages	68,088	-	-	-	68,088	
Due to other funds	-	561,109	-	68,136	629,245	
Total liabilities	534,479	570,559	75,020	133,193	1,313,251	
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows - unavailable	-	-	7,675	201,594	209,269	
Deferred inflows - leases	262,793	-	-	-	262,793	
Total deferred inflows of resources	262,793	-	7,675	201,594	472,062	
FUND BALANCES (DEFICITS)						
Nonspendable:						
Prepaid expenses	62,230	-	-	-	62,230	
Long-term receivables	19,885	-	-	722,558	742,443	
Restricted for:						
Public safety	-	-	-	252,222	252,222	
Buildings, grounds and parks	-	-	-	77,097	77,097	
Street construction and maintenance	-	-	-	1,834,941	1,834,941	
Community development	-	-	-	1,256,959	1,256,959	
Assigned to:						
Subsequent year budget deficit	756,826	-	-	-	756,826	
Capital projects	-	-	637,036	-	637,036	
Unassigned	4,409,107	(398,195)	-	(43,491)	3,967,421	
Total fund balances	5,248,048	(398,195)	637,036	4,100,286	9,587,175	
Total liabilities, deferred inflows of resources, and fund balances	\$ 6,045,320	\$ 172,364	\$ 719,731	\$ 4,435,073	\$ 11,372,488	

The notes to the basic financial statements are an integral part of this statement.

Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - governmental funds	\$ 9,587,175
Capital assets, net of accumulated depreciation, used in governmental activities are not current financial resources; therefore, they are not reported in the governmental funds.	10,973,832
Certain revenues received after 180 days from the end of the fiscal year are recorded as deferred revenue in the funds and as revenues in the government-wide statement.	209,269
Deferred outflows and inflows of resources are reported in the Statement of Net Position, but are not recognized in the governmental funds:	
Deferred outflow of resources related to pensions and OPEB	2,431,044
Deferred inflows of resources related to pensions and OPEB	(1,329,150)
Certain amounts have been recorded as OPEB and pension liability, deferred outflows and deferred inflows of resources that are not due and payable and not reported in the funds.	(5,845,916)
Some liabilities, including long-term debt, compensated absences and accrued interest are not due and payable in the current period and therefore are not reported in the funds.	<u>(99,965)</u>
Net position of governmental activities	<u>\$ 15,926,289</u>

CITY OF ANGELS | FOR THE YEAR ENDED JUNE 30, 2023
 Governmental Funds
 Statement of Revenues, Expenditures and Changes in Fund Balances

	General Fund	Special Revenue Fund Local Transportation	Capital Projects Fund Major Capital Projects Fund	Other Nonmajor Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 3,818,748	\$ -	\$ -	\$ 650,658	\$ 4,469,406
Licenses and permits	514,583	-	-	-	514,583
Intergovernmental	531,639	1,104,104	549,795	-	2,185,538
Fines, forfeitures and penalties	40,301	-	-	-	40,301
Charges for current services	73,388	-	-	-	73,388
Use of money and property	173,574	-	-	21,472	195,046
Other	7,860	-	-	643,125	650,985
Developer contributions	-	-	-	426,464	426,464
Investment Income	-	-	-	60,235	60,235
Total revenues	<u>5,160,093</u>	<u>1,104,104</u>	<u>549,795</u>	<u>1,801,954</u>	<u>8,615,946</u>
EXPENDITURES					
Current:					
General government	1,319,323	-	-	5,508	1,324,831
Public ways and facilities/transportation	946,996	-	1,900	6,099	954,995
Public safety	3,008,056	-	-	-	3,008,056
Community development	53,925	-	-	427,920	481,845
Debt service:					
Interest	480	-	-	-	480
Capital outlay	<u>206,989</u>	<u>548,534</u>	<u>723,220</u>	<u>168,776</u>	<u>1,647,519</u>
Total expenditures	<u>5,535,769</u>	<u>548,534</u>	<u>725,120</u>	<u>608,303</u>	<u>7,417,726</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(375,676)</u>	<u>555,570</u>	<u>(175,325)</u>	<u>1,193,651</u>	<u>1,198,220</u>
OTHER FINANCING SOURCES (USES)					
Sales of assets	-	-	847,080	-	847,080
Operating transfers in	543,950	-	-	-	543,950
Operating transfers out	-	-	-	(543,950)	(543,950)
Total other financing sources (uses)	<u>543,950</u>	<u>-</u>	<u>847,080</u>	<u>(543,950)</u>	<u>847,080</u>
Net change in fund balances	168,274	555,570	671,755	649,701	2,045,300
Fund balances - beginning (restated)	<u>5,079,774</u>	<u>(953,765)</u>	<u>(34,719)</u>	<u>3,450,585</u>	<u>7,541,875</u>
Fund balances - ending	<u>\$ 5,248,048</u>	<u>\$ (398,195)</u>	<u>\$ 637,036</u>	<u>\$ 4,100,286</u>	<u>\$ 9,587,175</u>

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-Wide Statement of Activities

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ 2,045,300
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Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense. In the current period, the amounts below represent the capital outlay portion that was capitalized for the government-wide financial statements:

Capital expenditures	1,878,419
Depreciation and amortization expense	(443,146)
Disposal of assets	(285,815)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of debt principal are reported as expenditures in the governmental funds. The repayment of debt principal reduces long-term liabilities in the Statement of Net Position:

Payment of finance purchase payable	7,256
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Changes to compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

	(9,210)
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Interest expense on long-term debt is reported in the government-wide statement of activities and changes in net assets, but do not require the use of current financial resources. Therefore, interest expense is not reported as expenditures in governmental funds.

	1,082
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

	(932,379)
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Changes to net other post employment benefit (OPEB) liability and OPEB related deferred inflows and outflows of resources do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

	1,379,679
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Changes to net pension liability and pension related deferred inflows and outflows of resources do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

	<u>(404,235)</u>
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Change in net position of governmental activities	<u>\$ 3,236,951</u>
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Proprietary Funds
 Statement of Net Position

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Total
ASSETS			
Current assets:			
Cash and investments	\$ 9,454,630	\$ 6,639,520	\$ 16,094,150
Receivables:			
Accounts, net of allowance	207,858	312,192	520,050
Prepaid expense	26,877	-	26,877
Total current assets	<u>9,689,365</u>	<u>6,951,712</u>	<u>16,641,077</u>
Noncurrent assets:			
Capital assets:			
Nondepreciable:			
Land	68,965	47,550	116,515
Construction in progress	389,887	441,870	831,757
Depreciable, net of accumulated depreciation	<u>1,043,103</u>	<u>12,299,747</u>	<u>13,342,850</u>
Total noncurrent assets	<u>1,501,955</u>	<u>12,789,167</u>	<u>14,291,122</u>
Total assets	<u>11,191,320</u>	<u>19,740,879</u>	<u>30,932,199</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows from pensions	410,937	354,273	765,210
Deferred outflows from OPEB	<u>159,647</u>	<u>182,229</u>	<u>341,876</u>
Total deferred outflows of resources	<u>570,584</u>	<u>536,502</u>	<u>1,107,086</u>
LIABILITIES			
Current liabilities:			
Accounts payable	63,700	60,060	123,760
Customer deposits	29,989	32,712	62,701
Notes and loans payable	-	272,096	272,096
Compensated absence	8,527	9,684	18,211
Interest payable	-	21,408	21,408
Total current liabilities	<u>102,216</u>	<u>395,960</u>	<u>498,176</u>
Noncurrent liabilities:			
Compensated absences	15,604	8,928	24,532
Net pension liability	994,239	855,711	1,849,950
Net OPEB liability	620,520	708,387	1,328,907
Long-term debt	-	2,462,205	2,462,205
Total noncurrent liabilities	<u>1,630,363</u>	<u>4,035,231</u>	<u>5,665,594</u>
Total liabilities	<u>1,732,579</u>	<u>4,431,191</u>	<u>6,163,770</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows from pensions	95,756	87,673	183,429
Deferred inflows from OPEB	<u>928,361</u>	<u>1,059,678</u>	<u>1,988,039</u>
Total deferred inflows of resources	<u>1,024,117</u>	<u>1,147,351</u>	<u>2,171,468</u>
NET POSITION			
Net investment in capital assets	1,501,955	10,054,866	11,556,821
Unreserved	<u>7,503,253</u>	<u>4,643,973</u>	<u>12,147,226</u>
Total net position	<u>\$ 9,005,208</u>	<u>\$ 14,698,839</u>	<u>\$ 23,704,047</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF ANGELS | FOR THE YEAR ENDED JUNE 30, 2023
 Proprietary Funds
 Statement of Revenues, Expenses and Changes in Net Position

Section 10, Item A.

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Total
Operating revenues:			
Charges for services	\$ 1,884,544	\$ 3,225,446	\$ 5,109,990
Other Income	24,234	-	24,234
Connection fees	-	16,579	16,579
	1,908,778	3,242,025	5,150,803
Operating expenses:			
Salaries and benefits	649,862	723,595	1,373,457
Services and supplies	396,816	558,942	955,758
Operations and Maintenance	44,052	386,583	430,635
Depreciation expense	120,127	603,111	723,238
	1,210,857	2,272,231	3,483,088
Operating income (loss)	697,921	969,794	1,667,715
Non-operating revenues (expenses)			
Interest income	114,059	137,153	251,212
Interest expense	-	(72,558)	(72,558)
	114,059	64,595	178,654
Net income (loss)	811,980	1,034,389	1,846,369
Net position - beginning (restated)	8,193,228	13,664,450	21,857,678
Net position - ending	\$ 9,005,208	\$ 14,698,839	\$ 23,704,047

The notes to the basic financial statements are an integral part of this statement.

Proprietary Funds
Statement of Cash Flows

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	\$ 1,919,136	\$ 3,378,976	\$ 5,298,112
Cash payments to employees	(592,038)	(460,912)	(1,052,950)
Cash payments to suppliers	(437,120)	(1,020,596)	(1,457,716)
Net cash provided by (used for) operating activities	<u>889,978</u>	<u>1,897,468</u>	<u>2,787,446</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Cash received from grants	-	-	-
Other cash payments	-	8,852	8,852
(Loans) repayments to/from other funds	431,960	(431,960)	-
Net cash provided by (used for) non-capital financing activities	<u>431,960</u>	<u>(423,108)</u>	<u>8,852</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	(169,713)	(84,052)	(253,765)
Principal paid on long-term debt	(74,468)	(266,992)	(341,460)
Interest paid on capital debt	-	(77,852)	(77,852)
Net cash provided by (used for) capital and related financing activities	<u>(244,181)</u>	<u>(428,896)</u>	<u>(673,077)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	<u>114,059</u>	<u>137,153</u>	<u>251,212</u>
Net cash provided by (used for) investing activities	<u>114,059</u>	<u>137,153</u>	<u>251,212</u>
Net increase (decrease) in cash and cash equivalents	1,191,816	1,182,617	2,374,433
Cash and cash equivalents - beginning	<u>8,262,814</u>	<u>5,456,903</u>	<u>13,719,717</u>
Cash and cash equivalents - ending	<u>\$ 9,454,630</u>	<u>\$ 6,639,520</u>	<u>\$ 16,094,150</u>
Reconciliation of operating income to net cash provided by (used for) operating activities:			
Operating income (loss)	\$ 697,921	\$ 969,794	\$ 1,667,715
Adjustments to operating income:			
Depreciation expense	120,127	603,111	723,238
Change in assets and liabilities:			
(Increase) decrease in consumer receivables	2,027	12,101	14,128
(Increase) decrease in prepaid expenses	(26,877)	35,828	8,951
(Increase) decrease in pension related deferred outflows of resource	(80,789)	(84,849)	(165,638)
Increase (decrease) in accounts payable	30,625	14,101	44,726
Increase (decrease) in salaries and benefits payable	(11,528)	(12,067)	(23,595)
Increase (decrease) in customer deposits	8,331	(150)	8,181
Increase (decrease) in compensated absences	(6,740)	(4,411)	(11,151)
Increase (decrease) in net pension liability	323,926	155,138	479,064
Increase (decrease) in other post employment benefits	55,771	63,661	119,432
(Increase) decrease in pension related deferred inflows of resources	(222,816)	145,211	(77,605)
Net cash provided by (used for) operating activities	<u>\$ 889,978</u>	<u>\$ 1,897,468</u>	<u>\$ 2,787,446</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF ANGELS | JUNE 30, 2023
 Fiduciary Funds
 Statement of Fiduciary Net Position

Section 10, Item A.

	Custodial Funds				Total
	Greenhorn Creek				
	School Impact Fees	Assessment District	UWPA Reserve Fund	LAFCO Trust Fund	
ASSETS					
Cash and investments	\$ 86,515	\$ -	\$ 264,208	\$ 266,424	\$ 617,147
Accounts receivable	-	-	45,862	-	45,862
Total assets	86,515	-	310,070	266,424	663,009
LIABILITIES					
Accounts Payable	-	-	-	4,952	4,952
Total liabilities	-	-	-	4,952	4,952
NET POSITION					
Restricted for:					
Greenhorn Creek		-	-	-	-
Held for benefit of other organizations	86,515	-	310,070	-	396,585
Held in trust for LAFCO	-	-	-	261,472	261,472
Held in trust for OPEB	-	-	-	-	-
Total net position	\$ 86,515	\$ -	\$ 310,070	\$ 261,472	\$ 658,057

Fiduciary Funds
Statement of Changes in Fiduciary Net Position

	Custodial Funds				Total
	Greenhorn Creek				
	School Impact Fees	Assessment District	UWPA Reserve Fund	LAFCO Trust Fund	
ADDITIONS					
Contributions	\$ -	\$ -	\$ -	\$ 95,733	\$ 95,733
School impact fees	52,216	-	-	-	52,216
Utility Fee Collections	-	-	456,952	-	456,952
Investment earnings	-	-	-	7,403	7,403
Total additions	<u>52,216</u>	<u>-</u>	<u>456,952</u>	<u>103,136</u>	<u>612,304</u>
DEDUCTIONS					
Administrative costs	-	110,134	-	89,702	199,836
Refunds to property owners	-	591,046	-	-	591,046
Distribution of school fees	-	-	490,000	-	490,000
Total deductions	<u>-</u>	<u>701,180</u>	<u>490,000</u>	<u>89,702</u>	<u>1,280,882</u>
Net increase (decrease) in fiduciary net position	52,216	(701,180)	(33,048)	13,434	(668,578)
Net position - beginning (restated)	<u>34,299</u>	<u>701,180</u>	<u>343,118</u>	<u>248,038</u>	<u>1,326,635</u>
Net position - ending	<u>\$ 86,515</u>	<u>\$ -</u>	<u>\$ 310,070</u>	<u>\$ 261,472</u>	<u>\$ 658,057</u>

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Angels, California (the City) have been prepared in conformity with generally accepted accounting principles in the United States of America (U.S. GAAP) as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the acceptable standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City’s accounting policies are described below.

A. Reporting Entity

The City was incorporated in 1912 as a municipal corporation operating under the general laws of the State of California. The City operates under a Council-Manager form of government and provides services including general government, public works, public safety, water, sewer, building inspections, public improvements, planning and zoning, and parks and recreation. Control or dependence is determined on the basis of budget adoption, selection of governing authority and designation of management, outstanding debt secured by revenues or general obligations of the City and ability to significantly influence operations.

The financial reporting entity, as defined by the GASB, consists of the primary government, the City, organizations for which the primary government is financially accountable, and any other organization for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or complete.

B. Basis of Accounting

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned or, for property tax revenues, in the period for which levied. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenue from sales tax is recognized when the underlying transactions take place. Revenues from grants, entitlements and donations are recognized when the underlying transactions take place. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligible requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or as a reservation of fund balance. The City considers property taxes available if they are collected within 60 days after year-end. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end.

Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt, as well as compensated absences and claims and judgments are recorded only when payment is due. General capital acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financial sources.

When applicable, the City reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue source does not meet both the measurable and available criteria for recognition in the current period. Deferred revenues also arise when resources are received by the City before it has legal claim to them, as when grant monies are received prior to the occurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has legal claim to the resources, deferred revenue is removed from the combined balance sheet and revenue is recognized.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Accounting (Continued)

When applicable, the City reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue source does not meet both the measurable and available criteria for recognition in the current period. Deferred revenues also arise when resources are received by the City before it has legal claim to them, as when grant monies are received prior to the occurrences of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has legal claim to the resources, deferred revenue is removed from the combined balance sheet and revenue is recognized.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

C. Basis of Presentation

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the primary government (the City) and its blended component units. These statements include the financial activities of the overall government, except for fiduciary activities. These statements distinguish between the governmental and business-type activities of the City. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The Statement of Activities demonstrates the degree to which the program expenses of a given function are offset by program revenues. Program expenses include direct expenses, which are clearly identifiable with a specific function. Program revenues include 1) charges paid by the recipient of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

When both restricted and unrestricted net position are available, unrestricted resources are used only after the restricted resources are depleted.

Fund Financial Statements

The fund financial statements provide information about the City's funds, including fiduciary funds and blended component units. Separate statements for each fund category – governmental, proprietary and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in separate columns. All remaining governmental and enterprise funds are separately aggregated and reported as non-major funds.

The City reports the following major governmental funds:

General Fund – This fund accounts for all financial resources not required to be accounted for in another fund. This fund consists primarily of general government-type activities.

Local Transportation Fund – This fund accounts for financial resources that support a wide range of transportation-related projects and initiatives within our community. Funded through a combination of state and local sources, the LTF is primarily used to finance pedestrian and bicycle facilities, street and road maintenance, and other transportation infrastructure improvements.

Major Capital Projects Fund – This fund accounts for the financial resources accumulated for the acquisition and construction of capital projects.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation (Continued)

Fund Financial Statements (Continued)

The City reports the following major enterprise funds:

Water and Sewer Funds – Account for the operation of the City’s water and sewer utilities. Activities of these funds include administration, operating and maintenance of the water and sewer systems and billing and collection activities. The funds also accumulate resources for and payment of long-term debt principal and interest. All costs are financed through charges made to utility customers with rates reviewed regularly and adjusted if necessary to ensure the integrity of the funds.

The City reports the following fiduciary fund types:

Custodial Funds – Account for assets held by the City as an agent for individuals, private organizations, and other governments.

D. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

E. Cash and Investments

For the purpose of the statement of cash flows, the City considers cash and cash equivalents as short-term, highly liquid investments that are both readily convertible to known amounts of cash, and so near their maturity that they present insignificant risk of change in value because of changes in interest rates.

Restricted cash and unrestricted pooled cash and investments held by the City are considered cash equivalents for purposes of the Combined Statement of Cash Flows because the City’s cash management pool and funds invested by the City possess the characteristics of demand deposit accounts.

F. Accounts Receivable

Accounts receivable are recorded for services provided to individual or non-governmental entities that are billed but unpaid. Proprietary Fund receivables are shown net of allowance for uncollectible accounts.

G. Capital Assets

Capital assets, recorded at historical cost if actual historical cost is not available, are reported in governmental activities column of the government-wide financial statements. Contributed fixed assets are valued at their estimated fair market value. Capital assets include land, buildings and building improvements and equipment. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Capital Assets (Continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Depreciation is recorded in the government-wide financial statements on the straight-line basis over the useful lives of the assets as follows:

Assets	Useful Life
Buildings and improvements	20-40 years
Plant system	20-60 years
Equipment and machinery	5-10 years
Infrastructure	40 years

H. Software Subscription Arrangements

The city has subscriptions for various information technology applications. The city recognizes subscription-based information technology arrangement (SBITA) liabilities and intangible right-to-use software arrangement assets in the government-wide financial statements as required by Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITAs). At the commencement of a subscription arrangement, the city initially measures the SBITA liability at the present value of payments expected to be made during the SBITA term. Subsequently, the SBITA liability is reduced by the principal portion of the payments made. The Intangible Right-to-Use Software Arrangement asset is initially measured as the initial amount of the SBITA liability, adjusted for payments made at or before the commencement of the subscription term. Subsequently, the intangible right-to-use software arrangement asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to SBITAs include how the city determines (1) the rate it uses to discount the expected SBITA payments to present value, (2) the SBITA term, and (3) the SBITA payments.

- The city uses the interest rate charged by the SBITA vendors as the discount rate. When the interest rate charged by the SBITA vendors is not provided, the city generally uses its estimated incremental borrowing rate as the discount rate for SBITAs.
- The subscription term includes the non-cancellable period of the arrangement. SBITA payments included in the measurement of the SBITA liability are composed of fixed payments made during the subscription term.

The city monitors changes in circumstances that would require a remeasurement of its SBITA liability and related asset and will remeasure the SBITA asset and liability if certain changes occur that are expected to significantly affect the amount of the SBITA liability. SBITA assets are reported with other capital assets and SBITA liabilities are reported with long-term debt on the Statement of Net Position. Payments made on the SBITA liability are reported as debt service expenditures within the Statement of Revenues, Expenditures and Changes in Fund Balances.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Property Tax

Calaveras County is responsible for assessing, collecting and distributing property taxes in accordance with enabling legislation. Revenue received is based on an allocation factor calculated by the County under the provisions of Proposition 13 plus a percentage of the increase in market value in specific areas. The City's property tax is levied each July 1 on the assessed values of the prior January 1 for all real or personal property located in the City. Property sold after the assessment date (January 1) is reassessed and the amount of property tax levied is prorated.

Secured property taxes are due in two equal installments; the first is due November 1 and delinquent with penalties after April 10. Unsecured property tax is levied on July 1 and due on July 31 and becomes delinquent on August 31.

Based on a policy by the County called the Teeter Plan, 100% of the allocated taxes are transmitted by the County to the City, eliminating the need for an allowance for uncollectible. The County, in return, receives all penalties and interest on the related delinquent taxes.

J. Balance Sheet Classifications

Certain resources are classified as restricted assets as their use is restricted for specific purposes by bond agreements, lease agreements, trust agreements, grant agreements, City Charter provisions, or other requirements. Governmental fund types of restricted assets are for future payments of other post-retirement employment benefits. Proprietary fund type restricted assets are for grant/bond reserve requirements and future payments of other post-employment benefits.

K. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

L. Compensated Absences

City employees accumulate vacation pay in varying amounts as services are provided. All outstanding vacation pay is payable upon termination of employment. In the governmental funds, the amount of vacation pay recognized during the year is the amount liquidated with expendable available financial resources. In the Proprietary Funds, the amount of vacation pay recognized is the amount earned during the year.

City employees accrue sick leave in varying amounts as services are provided. Sick leave benefits do not vest with employees. Unused sick leave shall be accumulated from year to year. Upon retirement, unused sick leave may be credited as service time as provided in the City's contract with PERS.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Intergovernmental Revenues

Federal and state governments reimburse the City for costs incurred on certain fixed asset construction projects under capital grant agreements. Amounts claimed under such grants are credited to intergovernmental revenues if the project is being administered by a Capital Projects Fund. Additionally, the City receives reimbursement from federal and state governments for other programs, such as housing and rehabilitation. These reimbursements are recorded in the fund administering the program as intergovernmental revenues with the related program costs included in expenditures.

The respective grant agreements generally require the City to maintain accounting records and substantiating evidence to determine if all costs incurred and claimed are proper and that the City is in compliance with other terms of the grant agreements. These records are subject to audit by the appropriate government agency. Any amounts disallowed will reduce future claims or be directly recovered from the City.

N. Net Position

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as invested in capital assets (net of related debt), restricted, and unrestricted.

Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted – Consists of net position with constraints on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or 2) law through constitutional provisions or enabling legislation. These principally include restrictions for capital projects, debt service requirements and other special revenue fund purposes.

Unrestricted – All other net position that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

O. Fund Balances

As prescribed by GASB Statement No. 54, governmental fund balance in classifications based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2023, fund balances for governmental funds are made up of the following:

Nonspendable – includes amounts that are a) not in spendable form, or b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.

Restricted – includes amounts that can be spent for specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

Committed – includes amounts that can only be used for the specific purposes determined by a formal action of the City’s highest level of decision-making authority, the City Council. Commitments may be changed or lifted only by the City taking the same formal action that imposed the constraint originally (for example: resolution and ordinance).

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Fund Balances (Continued)

Assigned – comprises amounts intended to be used by the City for specific purposes that are neither restricted nor committed. Intent is expressed by 1) the City Council or 2) a body (for example: a budget or finance committee) or official to which the City Council has delegated the authority to assign amounts to be used for specific purposes.

Unassigned – is the residual classification for the General Fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, that fund would report a negative unassigned fund balance.

P. Leases

Lessee: The City recognizes lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor: The City is a lessor for noncancellable leases of various city owned properties. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Leases (Continued)

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Q. Encumbrances

The City does not use encumbrance accounting.

R. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures (expenses) during the reporting period. Actual results could differ from those estimates.

NOTE 2 – CASH AND INVESTMENTS

The City maintains a cash and investment pool that is available for use by all funds. Each fund type’s portion of this pool is displayed on the combined balance sheet as cash and investments. Unless otherwise dictated by legal or contractual requirements, income earned or losses arising from the investment of pooled cash are allocated on a quarterly basis to the participating funds and component units based on their proportionate shares of the average quarterly cash balance. The City maintains “restricted cash and investments”.

Cash and investments at June 30, 2023 are classified in the accompanying financial statements as follows:

	Government-Wide Statement of Net Position			Total
	Governmental Activities	Business-Type Activities	Fiduciary Funds	
Cash and investments	\$ 7,799,107	\$ 16,094,150	\$ 45,862	\$ 23,939,119
Cash and investments consist of the following as of June 30, 2023:				
Cash on hand		\$ 850		
Deposits with financial institutions		640,462		
Investments		23,297,807		
Total cash and investments		\$ 23,939,119		

NOTE 2 – CASH AND INVESTMENTS (Continued)

A. Investments Authorized by the California Government Code and the Entity’s Investment Policy

The table below identifies the investment types that are authorized for the City of Angels by the California Government Code (or the City’s investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City’s investment policy, where more restrictive) that address interest rate risk, credit risk and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City investment policy.

Authorized Investment Type	Maximum Maturity	Percentage of Portfolio	Investment in One Issuer
Investment pools authorized under CA Statutes governed by Government Code	N/A	None	\$40 million
U.S. Treasury Obligations	5 years	None	None
Bank Savings Accounts	N/A	25%	None
Federal Agencies	5 years	75%	None
Commercial Paper	180 days	20%	None
Negotiable Certificates of Deposit	180 days	20%	None
Re-purchase Agreements	180 days	20%	None
Corporate Debt	5 years	25%	None

B. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of all investments. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. Information about the sensitivity of the fair values of the City’s investments to market interest rate fluctuations is provided by the following table that shows the distribution of the City’s investment maturity:

Investment Type	Remaining Maturity (in Months)				
	Total	12 Months or Less	13 to 24 Months	25 to 60 Months	More than 60 Month
Local Agency Investment Fund	\$ 6,370,203	\$ 6,370,203	\$ -	\$ -	\$ -
Money Market	6,927,604	6,927,604	-	-	-
Certificates of Deposits	<u>10,000,000</u>	<u>10,000,000</u>	-	-	-
Total	<u>\$ 23,297,807</u>	<u>\$ 23,297,807</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE 2 – CASH AND INVESTMENTS (Continued)

C. Disclosures Relating to Credit Risk

Investment Type	Total	Rating as of Year-End		
		AAA	AAAm	Not Rated
Local Agency Investment Fund	\$ 6,370,203	\$ -	\$ -	\$ 6,370,203
Money Market	6,927,604	-	-	6,927,604
Certificates of Deposits	<u>10,000,000</u>	<u>-</u>	<u>-</u>	<u>10,000,000</u>
 Total	 <u>\$ 23,297,807</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 23,297,807</u>

D. Concentrations of Credit Risk

The investment policy of the City contains limitations on the amount that can be invested in any one issuer. There are not investments to one issuer exceeding those limits.

E. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposit or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment of collateral securities that are in the possession of another party. The California Government Code and the City’s investment policy does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits; the California Government Code requires that a financial institution secured deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the City’s deposits by pledging first deed mortgage notes having a value of 150% of the secured public deposits.

At June 30, 2023, the City’s deposits balance was \$747,987 and the carrying amount was \$653,625. The difference between the bank balance and the carrying amount was due to outstanding checks and deposits in transit. Of the bank balance \$250,000 was covered by the Federal Depository Insurance or by collateral held in the pledging bank’s trust department in the City’s name and the remaining balance was collateralized with pledged securities.

F. Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the City’s investment in this pool is reported in the accompanying financial statements at amount based upon the City’s pro-rata share of the amortized cost provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of the portfolio). The balance available for withdrawal is based in the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Although the City did not participate in any securities lending transactions or enter into any reverse repurchase agreements during the year, the City does have an investment in LAIF in the amount of \$6,370,203. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members designated by State statute. The value of the pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different from the fair value of the City’s position in the pool.

NOTE 3 – CAPITAL ASSETS

Capital asset activity of the governmental activities for the year ended June 30, 2023 was as follows:

	Restated Balance			Balance
	July 1, 2022	Additions	Reductions	June 30, 2023
Capital assets, not being depreciated:				
Land	\$ 1,001,602	\$ 630,856	\$ (285,815)	\$ 1,346,643
Construction in progress	6,306,642	792,133	-	7,098,775
Total capital assets, not being depreciated	<u>7,308,244</u>	<u>1,422,989</u>	<u>(285,815)</u>	<u>8,445,418</u>
Capital assets, being depreciated:				
Buildings and improvements	1,063,912	71,921	-	1,135,833
Equipment and vehicles	2,368,523	351,518	-	2,720,041
Infrastructure	3,932,472	31,990	-	3,964,462
Total capital assets, being depreciated	<u>7,364,907</u>	<u>455,429</u>	<u>-</u>	<u>7,820,336</u>
Less accumulated depreciation for:				
Buildings and improvements	(786,124)	(17,857)	-	(803,981)
Equipment and vehicles	(1,717,264)	(253,099)	-	(1,970,363)
Infrastructure	(2,345,388)	(172,190)	-	(2,517,578)
Total accumulated depreciation	<u>(4,848,776)</u>	<u>(443,146)</u>	<u>-</u>	<u>(5,291,922)</u>
Total capital assets being depreciated, net	<u>2,516,131</u>	<u>12,283</u>	<u>-</u>	<u>2,528,414</u>
Governmental activities capital assets, net	<u>\$ 9,824,375</u>	<u>\$ 1,435,272</u>	<u>\$ (285,815)</u>	<u>\$ 10,973,832</u>

Depreciation expense was charged to the following functions/programs of the governmental activities of the primary government as follows:

Governmental Activities:	
General government	\$ 202,920
Public safety	217,358
Streets and roads	<u>22,868</u>
 Total depreciation expense - governmental activities	 <u>\$ 443,146</u>

NOTE 3 – CAPITAL ASSETS (Continued)

Capital assets activity of the business-type activities ended June 30, 2023 was as follows:

Business-type activities	Restated Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023
Capital assets, not being depreciated:				
Land	\$ 116,515	\$ -	\$ -	\$ 116,515
Construction in progress	<u>729,634</u>	<u>102,123</u>	<u>-</u>	<u>831,757</u>
Total capital assets, not being depreciated	<u>846,149</u>	<u>102,123</u>	<u>-</u>	<u>948,272</u>
Capital assets, being depreciated:				
Buildings and improvements	22,675,045	-	-	22,675,045
Equipment	1,480,021	151,642	-	1,631,663
Site improvements	<u>4,428,037</u>	<u>-</u>	<u>-</u>	<u>4,428,037</u>
Total capital assets, being depreciated	<u>28,583,103</u>	<u>151,642</u>	<u>-</u>	<u>28,734,745</u>
Less accumulated depreciation for:				
Buildings and improvements	(10,711,112)	(547,541)	-	(11,258,653)
Equipment	(1,346,535)	(61,869)	-	(1,408,404)
Site improvements	<u>(2,611,010)</u>	<u>(113,828)</u>	<u>-</u>	<u>(2,724,838)</u>
Total accumulated depreciation	<u>(14,668,657)</u>	<u>(723,238)</u>	<u>-</u>	<u>(15,391,895)</u>
Total capital assets being depreciated, net	<u>13,914,446</u>	<u>(571,596)</u>	<u>-</u>	<u>13,342,850</u>
Business-type activities capital assets, net	<u>\$ 14,760,595</u>	<u>\$ (469,473)</u>	<u>\$ -</u>	<u>\$ 14,291,122</u>

Depreciation expense was charged to the following functions/programs of the business-type activities of the City as follows:

Business-Type Activities:	
Water	\$ 120,127
Sewer	<u>603,111</u>
Total depreciation expense - business-type activities	<u>\$ 723,238</u>

NOTE 4 – LOANS/NOTES RECEIVABLE

Loans receivable in the amount of \$722,558 reported in the nonmajor governmental funds consisted of mortgage loans for housing and property rehabilitation and construction.

The City entered into a promissory note receivable in the amount of \$49,644 effective September 1, 2017 and payable in 36 monthly installments of \$500. After the initial 36 monthly payments interest of 3.25% will start accruing on the remaining balance of \$41,644 which will be payable in 60 payments of \$752.92 due on the first of each month. The following is a schedule of payments due for the period of the promissory note:

Year Ending June 30	Principal	Interest	Total
2024	\$ 8,502	\$ 556	\$ 9,058
2025	8,782	276	9,058
2026	<u>2,601</u>	<u>28</u>	<u>2,629</u>
Total	<u>\$ 19,885</u>	<u>\$ 860</u>	<u>\$ 20,745</u>

NOTE 5 – LEASES

In 2017, the City began leasing one of its buildings to a third party. The initial lease agreement was for five years and has been renewed to extend through 2033. Under the terms of the lease, the city will receive monthly payments of \$2,515. As of June 30, 2023, the City’s receivable for lease payments was \$270,680 and the related deferred inflow of resources was \$229,903.

In 2020, the City began leasing one of its buildings to a third party for five years. The City will receive monthly payments of \$783 under the terms of the lease. As of June 30, 2023, the City’s receivable for lease payments was \$18,890 and the balance of the deferred inflow of resources was \$18,805.

In 2020, the City began leasing a parcel of land to a third party for five years. The City will receive annual payments of \$7,500 under the terms of the lease. As of June 30, 2023, the City’s receivable for lease payments was \$14,299 and the balance of the deferred inflow of resources was \$14,085.

The city recognized \$36,289 in lease revenue and \$10,646 in interest revenue during the current fiscal year related to these leases.

A summary of maturity for lease receivables for the fiscal year ended June 30, 2023 is as follows:

Year Ending June 30	Principal	Interest	Total
2024	\$ 38,424	\$ 8,727	\$ 47,151
2025	39,688	7,463	47,151
2026	25,573	6,253	31,826
2027	24,806	5,454	30,260
2028	25,625	4,636	30,261
2029-2033	<u>128,696</u>	<u>6,206</u>	<u>134,902</u>
Total	<u>\$ 282,812</u>	<u>\$ 38,739</u>	<u>\$ 321,551</u>

NOTE 6 – LONG-TERM LIABILITIES

A summary of the changes in the City’s long-term liabilities reported in the governmental activities column of the government-wide financial statements for the year ended June 30, 2023:

	Balance 7/1/2022	Additions	Retirements/ Adjustments	Balance 6/30/2023	Due Within One Year	Due in More Than One Year
Compensated absences	\$ 86,499	\$ 71,385	\$ (62,175)	\$ 95,709	\$ 92,127	\$ 3,582
Finance purchases	<u>11,512</u>	-	<u>(7,256)</u>	<u>4,256</u>	<u>4,256</u>	-
Total	<u>\$ 98,011</u>	<u>\$ 71,385</u>	<u>\$ (69,431)</u>	<u>\$ 99,965</u>	<u>\$ 96,383</u>	<u>\$ 3,582</u>

Long-term debt payable at June 30, 2023 was comprised of the following individual issue:

A. Finance Purchases

Vehicle Finance Purchases

In November 2018, the City entered into an agreement with Municipal Management, Inc. to lease purchase one police vehicle in the amount of \$31,512. The lease is secured by the related property. The City will make 60 monthly payments of \$605 each with interest at 5.70%. All remaining amounts are due and payable in the year-ended June 30, 2024.

Business-Type Activities

A summary of the changes in the City’s long-term business-type liabilities reported in the proprietary funds statement of net position and the business-type activities column of the government-wide financial statements for the year ended June 30, 2023:

	Balance 7/1/2022	Additions	Retirements/ Adjustments	Balance 6/30/2023	Due Within One Year	Due in More Than One Year
Compensated absences	\$ 53,895	\$ 31,392	\$ (42,543)	\$ 42,744	\$ 18,211	\$ 24,533
Dept. of Water Resources note payable	74,468	-	(74,468)	-	-	-
Dept. of Water Resources revolving loan	136,449	-	(14,565)	121,884	15,929	105,955
Loan payable	<u>2,864,844</u>	-	<u>(252,427)</u>	<u>2,612,417</u>	<u>256,167</u>	<u>2,356,250</u>
Total	<u>\$ 3,129,656</u>	<u>\$ 31,392</u>	<u>\$ (384,003)</u>	<u>\$ 2,777,045</u>	<u>\$ 290,307</u>	<u>\$ 2,486,738</u>

NOTE 6 – LONG-TERM LIABILITIES (Continued)

B. 2017 Refinancing Loan Agreement

On May 4, 2017, the City borrowed \$4,043,725 to refund the United States Department of Agriculture Rural Development Loan. The semi-annual payments are due on September 1 and March 1 each year and the loan matures on March 1, 2032. The loan is considered a direct placement under GASB88 and under certain conditions such as nonpayment, may be considered immediately due and payable. The loan calls for annual payments between \$326,027 and \$331,102 and carries a 2.73% interest rate as follows:

Year Ending June 30	Principal	Interest	Total
2024	\$ 259,907	\$ 62,399	\$ 322,306
2025	267,379	55,048	322,427
2026	274,841	47,494	322,335
2027	282,295	39,737	322,032
2028	289,740	31,776	321,516
2029-2032	<u>1,238,255</u>	<u>45,502</u>	<u>1,283,757</u>
Total	<u>\$ 2,612,417</u>	<u>\$ 281,956</u>	<u>\$ 2,894,373</u>

C. State of California Department of Water Resources Revolving Loan

The City entered into a revolving loan agreement with the State of California Department of Water Resources in March 2011. The agreement provides for a loan of up to \$3,372,800 for sewer system upgrades. Upon project completion \$3,086,400 of this loan was forgiven through the receipt of a federal grant in the same amount. The final loan of \$286,400 bears interest at 1% per annum with repayment beginning September 1, 2011 over a twenty-year period. The loan is considered a direct placement under GASB88 and under certain conditions such as nonpayment, may be considered immediately due and payable. The note calls for annual payments of \$15,959 including interest at 1% until September 2030 as follows:

Year Ending June 30	Principal	Interest	Total
2024	\$ 14,710	\$ 1,219	\$ 15,929
2025	14,857	1,072	15,929
2026	15,006	923	15,929
2027	15,156	773	15,929
2028	15,308	622	15,930
2029-2031	<u>46,847</u>	<u>940</u>	<u>47,787</u>
Total	<u>\$ 121,884</u>	<u>\$ 5,549</u>	<u>\$ 127,433</u>

NOTE 7 – DEFINED BENEFIT PENSION COST-SHARING EMPLOYER PLAN

A. General Information about the Pension Plans

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost Sharing Multiple-Employer Plan (the Plan) administered by the California Public Employees’ Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all others). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors six rate plans (two miscellaneous and four safety). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire between the ages 50 and 57, dependent upon the individual plan criteria, with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

The Plans’ provisions and benefits in effect at June 30, 2023, are summarized as follows:

	Miscellaneous 1st Tier	Miscellaneous PEPR
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.70% @ 55	2.00% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-55	52-57
Monthly benefits, as a % of eligible compensation	2.00% to 2.70%	1.00% to 2.50%
Required employee contribution rates	8.00%	6.75%
Required employer contribution rates	14.03%	7.47%
	Safety Police 1st Tier	Safety PEPR Police
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	3.00% @ 50	2.70% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50	50-57
Monthly benefits, as a % of eligible compensation	3.00%	2.00% to 2.70%
Required employee contribution rates	9.00%	13.00%
Required employer contribution rates	22.47%	12.78%
	Safety Fire 1st Tier	Safety PEPR Fire
Hire date	On or after January 1, 2013	On or after January 1, 2013
Benefit formula	2.00% @ 55	2.70% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-55	50-57
Monthly benefits, as a % of eligible compensation	1.426% to 2.00%	2.00% to 2.70%
Required employee contribution rates	9.00%	10.00%
Required employer contribution rates	14.74%	10.80%

NOTE 7 – DEFINED BENEFIT PENSION COST-SHARING EMPLOYER PLAN (Continued)

A. General Information about the Pension Plans (Continued)

Benefits Provided (Continued)

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability. The dollar amounts are billed on a monthly basis. The City’s required contribution for the unfunded liability was \$2,113,954 for the fiscal year ended June 30, 2023.

Contributions

Section 20814(c) of the California Public Employees’ Retirement Law (PERL) requires that the employer rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS’ annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

The City’s contributions to the plan recognized as a part of pension expense for the year ended June 30, 2023 were \$765,297.

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2023, the City reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous Plans	\$ 4,159,994
Safety Plans	\$ 2,828,199

The City’s net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2023, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The City’s proportion of the net pension liability was based on a projection of the City’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The City’s proportionate share of the net pension liability as of June 30, 2021 and 2022 was as follows:

	<u>Miscellaneous Plans</u>	<u>Safety Plans</u>
Proportion - June 30, 2021	0.10703%	0.04445%
Proportion - June 30, 2022	0.08890%	0.04116%
Change - Increase (Decrease)	-0.01813%	-0.00329%

NOTE 7 – DEFINED BENEFIT PENSION COST-SHARING EMPLOYER PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

For the year ended June 30, 2023, the City recognized pension expense of \$60,402. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	\$ 863,853	\$ -
Changes of assumptions	711,446	-
Differences between actual and expected experience	200,590	86,664
Net differences between projected and actual earnings on retirement plan investments	1,208,612	-
Changes in employer's proportion	29,679	25,621
Differences between the employer's actual contributions and the employer's proportionate share of contributions	<u>-</u>	<u>341,529</u>
 Total	 <u>\$ 3,014,180</u>	 <u>\$ 453,814</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30		
2024	\$	408,605
2025		353,700
2026		195,700
2027		738,508
2028		-
Thereafter		-

NOTE 7 – DEFINED BENEFIT PENSION COST-SHARING EMPLOYER PLAN (Continued)

C. Actuarial Assumptions

The total pension liabilities in the June 30, 2021 actuarial valuation report was determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry- Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.80%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	6.90% ⁽¹⁾
Mortality	Derived using CalPERS' Membership Data for all Funds ⁽²⁾

⁽¹⁾ Net of pension plan investment expenses, including inflation

⁽²⁾ The mortality table was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2020.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2021 valuation were based on the results of December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experiences Study can be found on the CalPERS website.

Changes of Assumptions – Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

D. Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimated ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

NOTE 7 – DEFINED BENEFIT PENSION COST-SHARING EMPLOYER PLAN (Continued)

D. Discount Rate (Continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected PERF cash flows. Using historical returns of all the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as follows:

Asset Class (a)	New Strategic Allocation	Real Return(a,b)
Global Equity - Cap-weighted	30.00%	4.45%
Global Equity - Non-Cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5%	-0.59%

(a) An expected inflation of 2.30% used for this period
(b) Figures are based on the 2021 Asset Liability Management study.

E. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City’s proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than that current rate:

	Discount Rate -1%	Current Discount Rate	Discount Rate +1%
	5.90%	6.90%	7.90%
Miscellaneous Plans	\$ 6,269,081	\$ 4,159,994	\$ 2,424,739
Safety Plans	\$ 4,203,852	\$ 2,828,199	\$ 1,703,914

F. Pension Plan Fiduciary Net Position

Detailed information about the Plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

G. Payable to the Pension Plan

The City had \$21,525 of outstanding contributions payable to the pension plan as of June 30, 2023.

NOTE 8 – POST-RETIREMENT HEALTHCARE BENEFITS

A. Plan Description

City of Angels Camp (City) Post-Retirement Healthcare Plan is a single-employer defined benefit healthcare plan administered by CalPERS. CalPERS provides medical insurance benefits only to eligible retirees and their eligible dependents. The City approved post-retirement health insurance benefits for all of its employees under the Public Employee’s Medical and Hospital Care Act (PEMHCA).

B. Benefits Provided

The City Council passed a resolution to establish health benefit vesting requirements for future retirees under public employees’ medical and hospital care act. For full time employees, if additional conditions are satisfied, the City contributes greater amounts, instead of the minimum employer contributions (MEC) whereas a) if an employee retired prior to July 1, 2009 and met eligibility requirements in effect at that time, the City contributes 50% of PERS select premium for the retiree and spouse for their lifetime, or b) an employee who is hired full time by the City of Angels Camp for 5 years or longer prior to July 1, 2009 or 10 years or longer after July 1, 2009 and who has met other vesting requirements, shall receive up to a maximum 50% of the health benefit for the retiree lifetime only.

C. Funding Policy

The contribution requirements of plan members and the City are established and amended by the City. The required contribution is based on projected pay-as-you-go financing requirements. As of June 30, 2022 the City Council approved the public Agency Retirement Services (PARS) irrevocable trust to fund the OPEB obligation.

D. Plan Membership

At the OPEB liability measurement date of June 30, 2023, the following employees were covered by the benefit terms:

Retirees currently receiving benefit payments	15
Active employees	29
Total	44

Net OPEB Liability

At June 30, 2023, the City reported a net OPEB liability of \$2,036,580. The net OPEB liability was measured from July 1, 2022 to June 30, 2023 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation date of June 30, 2022.

NOTE 8 – POST-RETIREMENT HEALTHCARE BENEFITS (Continued)

E. Actuarial Methods and Assumptions

The City’s Net OPEB Liability was measured as of June 30, 2023 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of June 30, 2022. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2022 to June 30, 2023
Actuarial Assumptions:	
Actuarial cost method	Entry Age, Level Percent of Pay
Valuation of fiduciary net position	Fair value of assets
Discount Rate	4.17%
Inflation rate	2.80%
Salary increase	3.00%
Healthcare trend rates	3.94% to 6.50%
Investment Rate of Return	5.25%, net of OPEB plan investment expense

Actuarial assumptions used in the June 30, 2022 valuation were based on a review of plan experience during the period July 1, 2020 to June 30, 2022.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. The calculated investment rate of return was set equal to the expected ten-year compound (geometric) real return plus inflation (rounded to the nearest 25 basis points, where appropriate). The table below provides the long-term expected real rates of return by asset class (based on published capital market assumptions).

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Rate of Return</u>
Broad U.S. Equity	30%	4.40%
U.S. Fixed	65%	1.80%
Cash Equivalents	5%	0.20%

F. Changes in the Net OPEB Liability

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position (i.e., fair value of Plan assets), and the net OPEB liability during the measurement period ended June 30, 2023.

Total OPEB Liability	
Service cost	\$ 182,289
Interest	94,009
Changes in benefit terms	-
Difference between expected and actual experience	-
Changes in assumptions	11,873
Benefits payments, including refunds*	<u>(92,700)</u>
Net change in total OPEB liability	195,471
Total OPEB liability - beginning (a)	<u>2,129,320</u>
Total OPEB liability - ending (b)	<u>\$ 2,324,791</u>
Plan fiduciary net position	
Contributions - employer	\$ 92,700
Net investments income (loss)	13,856
Benefit payments ¹	(92,700)
Administrative expense	<u>(1,422)</u>
Net change in plan fiduciary net position	12,434
Plan fiduciary net position - beginning (c)	<u>275,777</u>
Plan fiduciary net position - ending (d)	288,211
Net OPEB liability - beginning (a) - (c)	<u>1,853,543</u>
Net OPEB liability - ending (b) - (d)	<u>\$ 2,036,580</u>

¹ Amount includes any implicit subsidy associated with benefits paid.

G. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the City's share of the net OPEB liability if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Discount Rate -1%	Current Discount Rate	Discount Rate +1%
	3.17%	4.17%	5.17%
Net OPEB liability (asset)	\$ 2,389,540	\$ 2,036,580	\$ 1,746,694

H. Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Trend Rate	1% Increase
Net OPEB liability (asset)	\$ 1,671,297	\$ 2,036,580	\$ 2,505,854

NOTE 8 – POST-RETIREMENT HEALTHCARE BENEFITS (Continued)

I. OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2023, the City recognized an OPEB credit of \$397,547. OPEB credit represents the change in the net OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, and actuarial assumptions or methods. At June 30, 2023, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (929,567)
Changes of assumptions	473,452	(2,117,236)
Net differences between projected and actual earnings on retirement plan investments	468	-
City contributions subsequent to the measurement date	50,029	-
Total	\$ 523,949	\$ (3,046,803)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period Ending June 30	
2024	\$ (385,049)
2025	(385,049)
2026	(385,049)
2027	(430,679)
2028	(499,250)
Thereafter	(487,807)
Total	\$ (2,572,883)

NOTE 9 – DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources in governmental funds arise when potential revenue does not meet the “available” criteria for recognition in the current period. Deferred inflows of resources (deferred revenue in accrual-based statements) also arises when resources are received by the City before it has a legal claim to them (i.e., when grant monies are received prior to the incurrence of qualifying expenditures).

NOTE 10 – INTERFUND TRANSACTIONS

Transfers are used to (1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them, and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

A. Receivables and Payables

Balances representing lending/borrowing transactions between funds outstanding at the fiscal year end are reported as either “due from/due to other funds” (amounts due within one year), “advances to/from other funds” (non-current portions of interfund lending/borrowing transactions), or “loans to/from other funds” (long-term lending/borrowing transactions evidenced by loan agreements). Advances and loans to other funds are offset by a fund balance reserve in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

	Due from Other Funds	Due to Other Funds
Governmental Funds		
Major Funds:		
General Fund	\$ 629,245	\$ -
Local Transportation Fund	-	561,109
Nonmajor Funds:		
SB2 Housing Grant	-	54,000
Fire Impact Fees	-	14,136
Total	<u>\$ 629,245</u>	<u>\$ 629,245</u>

Interfund transactions for the fiscal year ended June 30, 2023, are summarized as follows:

Transfers	In	Out
Major Funds:		
General Fund	\$ 543,950	\$ -
Nonmajor Funds:		
Gas Tax	-	147,231
Public Safety	-	144,655
TOT Emergency Service	-	120,000
TOT Roads	-	120,000
TOT Tourism	-	7,000
Park Impact Fees	-	5,064
Total	<u>\$ 543,950</u>	<u>\$ 543,950</u>

Transfers to the general fund noted during the year are to cover eligible expenditures reported in the General Fund.

NOTE 11 – JOINT VENTURE – UTICA POWER AUTHORITY

The City of Angels entered into a joint exercise of powers agreement with Union Public Utility District (UPUD) for the purpose of purchasing and operating the Utica/Angels Hydro Electric Projects. Each of the member entities shall be responsible for paying one-half (1/2) of all UPA Project costs and liabilities, including annual operation, maintenance and replacement costs of the Project, and all costs of maintaining the Projects in compliance with requirements of the FERC or other regulatory authorities. The agreement establishes a separate and distinct entity, the Utica Power Authority (UPA). The UPA is not a component unit of the City.

NOTE 12 – RISK MANAGEMENT

The City participates with other public entities in a joint venture under a joint powers agreement which establishes the Central San Joaquin Valley Risk Management Authority (CSJVRMA). The relationship between the City and CSJVRMA is such that CSJVRMA is not a component unit of the City for financial reporting purposes.

The City is covered for the first \$1,000,000 of each general liability claim and \$500,000 of each worker’s compensation claim through the CSJVRMA. The City has the right to receive dividends and the obligation to pay assessments based on a formula which, among other expenses, charges the City’s account for liability losses under \$50,000 and workers’ compensation losses under \$50,000. The CSJVRMA purchases excess reinsurance from \$1,000,000 to \$1,500,000 to the statutory limit.

The CSJVRMA is a consortium of 55 cities in San Joaquin Valley, California. It was established under the provisions of California Government Code Section 6500, et. Seq. The CSJVMRA is governed by a Board of Directors, which meets three to four times each year, consisting of one member appointed by each member city. The day-to-day business is handled by a management group employed by the CSJVRMA. The financial statements of CSJVRMA can be obtained at 1831 K Street, Sacramento, CA 95814.

The latest audited financial information and the most current information available for CSJVRMA for fiscal year ended June 30, 2023 is available at www.cjsvrma.org.

NOTE 13 – DEFICIT FUND BALANCE

The following funds contained a deficit fund balance or net position as of June 30, 2023. Future revenues or transfers from other funds are expected to offset these deficits.

Major Funds:		
Local Transportation Fund	\$	(398,195)
Nonmajor Funds:		
SB2 Housing Grant		(43,491)

NOTE 14 – COMMITMENTS AND CONTINGENCIES

A. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

In the normal course of business, the City is subject to various lawsuits. Defense of lawsuits is typically handled by the City’s insurance carrier and losses, if any, are expected to be covered by insurance.

B. Commitments

During the year ended June 30, 2021, the City entered into an agreement with the Calaveras Visitors Bureau (Bureau) whereby the Bureau leases the museum property from the City for \$1 per year. The City, in turn, agreed to pay the Bureau \$50,000 per year to operate the museum. The Bureau has agreed to use all revenues generated from performance of the services solely for performing the services, maintaining the museum, or making improvements to the museum. The term of the lease is from July 15, 2020 to July 15, 2025.

NOTE 15 – PRIOR PERIOD ADJUSTMENTS

During the fiscal year ended June 30, 2023, various misstatements were identified that resulted in a restatement of the city’s opening fund balance and net position. A summary of the original fund balance and net position, including the effects of the correction are noted below.

	Government- Wide	Governmental Funds	
	Governmental Activities	General Fund	Nonmajor Governmental Funds
Fund balance/net position, June 30, 2022, as previously reported	\$ 12,407,329	\$ 5,037,774	\$ 3,440,530
Prior period adjustments:			
Understatement of capital assets	134,127	-	-
Overstatement of unavailable revenues	10,055	-	10,055
Overstatement of other post employment benefits	95,827	-	-
Overstatement of expenses	42,000	42,000	-
Total prior period adjustments	282,009	42,000	10,055
Fund balance/net position, July 1, 2022, as restated	\$ 12,689,338	\$ 5,079,774	\$ 3,450,585

NOTE 15 – PRIOR PERIOD ADJUSTMENTS (Continued)

	Government- Wide	Enterprise Funds	
	Business-type		
	Activities	Water Fund	Sewer Fund
Net position, June 30, 2022, as previously reported	\$ 21,618,882	\$ 8,109,203	\$ 13,509,679
Prior period adjustments:			
Overstatement of capital assets	(66,154)	-	(66,154)
Overstatement of accounts payable	125,000	-	125,000
Overstatement of other post employment benefits	179,950	84,025	95,925
Total prior period adjustments	238,796	84,025	154,771
Net position, July 1, 2022, as restated	<u>\$ 21,857,678</u>	<u>\$ 8,193,228</u>	<u>\$ 13,664,450</u>

	Fiduciary Funds - Custodial	
	School Impact Fees	OPEB Trust Fund
	Fiduciary net position, June 30, 2022, as previously reported	\$ -
Prior period adjustments:		
Overstatement of cash and investments	-	(275,769)
Understatement of revenue	34,299	-
Total prior period adjustments	34,299	(275,769)
Fiduciary net position, July 1, 2022, as restated	<u>\$ 34,299</u>	<u>\$ -</u>

NOTE 16 – FUND RECLASSIFICATION

During the fiscal year ending June 30, 2023, the City reassessed certain funds and identified previously misreported activities. A summary of the reclassified funds is provided below.

Previously Reported as	Reclassified to	Reclassified amount
Utica Power Authority - Special Revenue	UWPA Reserve Fund - Custodial Fund	\$ 343,118
Major Capital Projects Fund	Local Transportation - Special Revenue Fund	(990,121)

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule
General Fund

	Budgeted Amount		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Property - secured/unsecured	\$ 690,000	\$ 690,000	\$ 730,315	\$ 40,315
Sales	1,302,000	1,302,000	707,386	(594,614)
Transaction and usage tax	960,000	960,000	1,533,121	573,121
Transient occupancy	565,000	565,000	847,926	282,926
Total taxes	<u>3,517,000</u>	<u>3,517,000</u>	<u>3,818,748</u>	<u>301,748</u>
Licenses and permits:				
Business licenses	38,000	38,000	35,245	(2,755)
Building permits	98,500	231,650	285,388	53,738
Franchise fees	192,000	192,000	193,950	1,950
Total licenses and permits	<u>328,500</u>	<u>461,650</u>	<u>514,583</u>	<u>52,933</u>
Intergovernmental:				
Reimbursement - highway sweeping	4,600	4,600	4,622	22
Reimbursement - public safety	75,000	84,620	55,680	(28,940)
Grants	578,952	594,209	471,337	(122,872)
Total intergovernmental	<u>658,552</u>	<u>683,429</u>	<u>531,639</u>	<u>(151,790)</u>
Fines, forfeitures and penalties:				
Parking citations public safety reimbursements	10,400	38,528	40,301	1,773
Total fines, forfeitures and penalties	<u>10,400</u>	<u>38,528</u>	<u>40,301</u>	<u>1,773</u>
Charges for current services:				
Plan checking	50,000	131,740	31,574	(100,166)
Administrative fees	23,200	23,761	27,287	3,526
Other charges for services	11,000	12,500	14,527	2,027
	<u>84,200</u>	<u>168,001</u>	<u>73,388</u>	<u>(94,613)</u>
Use of money and property:				
Interest and investment income	10,000	10,792	113,407	102,615
Rent	45,317	52,087	60,167	8,080
Total use of money and property	<u>55,317</u>	<u>62,879</u>	<u>173,574</u>	<u>110,695</u>
Other:				
Miscellaneous - all others	14,135	14,135	7,860	(6,275)
Total other	<u>14,135</u>	<u>14,135</u>	<u>7,860</u>	<u>(6,275)</u>
Total revenues	<u>4,668,104</u>	<u>4,945,622</u>	<u>5,160,093</u>	<u>214,471</u>

Budgetary Comparison Schedule
 General Fund
 (Continued)

	Budgeted Amount		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES				
Current:				
General government:				
City council	36,382	36,382	36,852	(470)
City attorney	75,000	75,000	61,569	13,431
Finance and administration	<u>1,459,105</u>	<u>1,211,849</u>	<u>1,220,902</u>	<u>(9,053)</u>
Total general government	<u>1,570,487</u>	<u>1,323,231</u>	<u>1,319,323</u>	<u>3,908</u>
Public ways and facilities/transportation:				
Engineering	57,360	57,360	41,523	15,837
Building and planning	468,517	486,277	494,412	(8,135)
Public works	<u>457,886</u>	<u>457,886</u>	<u>411,061</u>	<u>46,825</u>
Total public ways and facilities/transportation	<u>983,763</u>	<u>1,001,523</u>	<u>946,996</u>	<u>54,527</u>
Public safety:				
Fire	899,273	900,864	937,581	(36,717)
Police	<u>2,127,411</u>	<u>2,277,780</u>	<u>2,070,475</u>	<u>207,305</u>
Total public safety	<u>3,026,684</u>	<u>3,178,644</u>	<u>3,008,056</u>	<u>170,588</u>
Community development:				
Community support	<u>60,520</u>	<u>90,520</u>	<u>53,925</u>	<u>36,595</u>
Total community development	<u>60,520</u>	<u>90,520</u>	<u>53,925</u>	<u>36,595</u>
Debt service:				
Interest	-	-	480	(480)
Total debt service	<u>-</u>	<u>-</u>	<u>480</u>	<u>(480)</u>
Capital outlay:				
Structures and improvements	-	-	56,911	(56,911)
Equipment	<u>320,153</u>	<u>355,700</u>	<u>150,078</u>	<u>205,622</u>
Total capital outlay	<u>320,153</u>	<u>355,700</u>	<u>206,989</u>	<u>148,711</u>
Total expenditures	<u>5,961,607</u>	<u>5,949,618</u>	<u>5,535,769</u>	<u>413,849</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,293,503)</u>	<u>(1,003,996)</u>	<u>(375,676)</u>	<u>628,320</u>
OTHER FINANCING SOURCES (USES)				
Sales of assets	40,000	40,000	-	40,000
Operating transfers in	<u>624,240</u>	<u>726,984</u>	<u>543,950</u>	<u>183,034</u>
Total other financing sources (uses)	<u>664,240</u>	<u>766,984</u>	<u>543,950</u>	<u>223,034</u>
Net change in fund balances	<u>\$ (629,263)</u>	<u>\$ (237,012)</u>	168,274	<u>\$ 851,354</u>
Fund balances - beginning (restated)			<u>5,079,774</u>	
Fund balances - ending			<u>\$ 5,248,048</u>	

Budgetary Comparison Schedule
Local Transportation Fund

	Budgeted Amount		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental:				
Grants	\$ 178,049	\$ 300,524	\$ 1,104,104	\$ 803,580
Total intergovernmental	178,049	300,524	1,104,104	803,580
Total revenues	178,049	300,524	1,104,104	803,580
EXPENDITURES				
Capital outlay:				
Structures and improvements	-	58,413	548,534	(490,121)
Total capital outlay	-	58,413	548,534	(490,121)
Total expenditures	-	58,413	548,534	(490,121)
Excess (deficiency) of revenues over (under) expenditures	\$ 178,049	\$ 242,111	555,570	\$ 313,459
Fund balances - beginning (restated)			(953,765)	
Fund balances - ending			\$ (398,195)	

NOTE 1 – BUDGETS AND BUDGETARY ACCOUNTING

As required by the laws of the State of California, the City prepares and legally adopts a final balanced operating budget. Public hearings were conducted on the proposed final budget to review all appropriations and the sources of financing. Because the final budget must be balanced, any shortfall in revenue requires an equal reduction in financing requirements.

Budgets for the general, special revenue, debt service and capital project funds are adopted on the modified accrual basis of accounting. The budgets for the general and special revenue funds are the only legally adopted budgets. Budgets for the debt service, capital project funds and proprietary funds are used for management and control purposes only.

At the fund level, actual expenditures cannot exceed budgeted appropriations. In order to accommodate operational changes that may result during the course of a budget year, management can modify in line items of a budget, not to exceed 20% of said line item, with the limitation that the overall departmental budget shall not be exceeded without Council approval.

The budgetary data presented in the accompanying financial statements includes all revisions approved by the City Council.

NOTE 2 – EXCESS EXPENDITURES OVER APPROPRIATIONS

The City incurred expenditure in excess of appropriations in the following amounts for the year ended June 20, 2023.

Excess expenditures over appropriations:

General Fund:

Current:

General government:

City council	\$ 470
Finance and administration	9,053

Public ways and facilities/transportation:

Building and planning	8,135
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Public safety:

Fire	36,717
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Debt service:

Interest	480
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Capital outlay:

Structures and improvements	56,911
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Local Transportation Fund:

Capital outlay:

Structures and improvements	490,121
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CITY OF ANGELS | FOR THE YEAR ENDED JUNE 30, 2023**Cost-Sharing Multiple-Employer Pension Plan – Schedule of Proportionate Share of Net Pension Liability
Last 10 Years***

	CalPERS Miscellaneous Plan								
	2015	2016	2017	2018	2019	2020	2021	2022	2023
City's proportion of the net pension liability	0.07682%	0.08448%	0.08029%	0.08197%	0.07998%	0.08248%	0.09133%	0.10706%	0.08890%
City's proportionate share of the net pension liability (asset) \$	1,898,683	\$ 2,317,727	\$ 2,791,702	\$ 3,231,636	\$ 3,094,369	\$ 3,303,407	\$ 3,507,893	\$ 2,032,225	\$ 4,159,994
City's covered employee payroll \$	1,384,358	\$ 1,706,505	\$ 1,708,084	\$ 1,517,642	\$ 1,365,455	\$ 1,148,102	\$ 1,100,364	\$ 1,045,510	\$ 1,027,315
City proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	137.15%	135.81%	163.30%	212.91%	220.75%	287.67%	350.10%	194.44%	404.94%
Plan fiduciary net position as a percentage of the total pension liability	79.41%	76.07%	75.94%	72.11%	75.04%	74.10%	72.63%	72.63%	73.11%
	CalPERS Safety Plan								
	2015	2016	2017	2018	2019	2020	2021	2022	2023
City's proportion of the net pension liability	0.04088%	0.03951%	0.03806%	0.03271%	0.03698%	0.03769%	0.04042%	0.04444%	0.04116%
City's proportionate share of the net pension liability (asset) \$	1,532,286	\$ 1,628,162	\$ 1,980,349	\$ 2,223,932	\$ 2,218,378	\$ 2,352,044	\$ 2,527,177	\$ 1,559,873	\$ 2,828,199
City's covered employee payroll \$	654,449	\$ 705,201	\$ 804,721	\$ 873,005	\$ 810,991	\$ 911,212	\$ 962,855	\$ 1,058,163	\$ 1,002,133
City proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	234.33%	230.87%	244.95%	254.68%	267.53%	258.19%	279.67%	147.40%	282.22%
Plan fiduciary net position as a percentage of the total pension liability	71.70%	75.06%	74.60%	70.01%	70.37%	69.78%	69.98%	69.98%	71.61%

Notes to Schedule:**Change in Benefit Terms** None**Changes of Assumptions**

Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

*Schedule is intended to show information for ten years. Additional years will be displayed as they become available.

CITY OF ANGELS | FOR THE YEAR ENDED JUNE 30, 2023

Cost-Sharing Multiple-Employer Pension Plan
 Schedule of Contributions
 Last 10 Years*

	CalPERS Miscellaneous Plan								
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially determined contribution	\$ 301,836	\$ 339,319	\$ 364,769	\$ 368,568	\$ 371,970	\$ 319,125	\$ 346,073	\$ 379,617	\$ 431,382
Contributions in relation to the actuarially determined contributions	<u>301,836</u>	<u>339,319</u>	<u>364,769</u>	<u>368,568</u>	<u>371,970</u>	<u>319,125</u>	<u>346,073</u>	<u>379,617</u>	<u>431,382</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,384,358	\$ 1,706,505	\$ 1,708,084	\$ 1,517,642	\$ 1,365,455	\$ 1,148,102	\$ 1,100,364	\$ 1,045,510	\$ 1,027,315
Contributions as a percentage of covered payroll	21.80%	19.88%	21.36%	24.29%	27.24%	27.80%	31.45%	36.31%	41.99%
	CalPERS Safety Plan								
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially determined contribution	\$ 227,418	\$ 223,426	\$ 245,124	\$ 251,548	\$ 272,348	\$ 314,983	\$ 349,690	\$ 385,680	\$ 432,471
Contributions in relation to the actuarially determined contributions	<u>227,418</u>	<u>223,426</u>	<u>245,124</u>	<u>251,548</u>	<u>272,348</u>	<u>314,983</u>	<u>349,690</u>	<u>385,680</u>	<u>432,471</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 654,449	\$ 705,201	\$ 804,721	\$ 873,005	\$ 810,991	\$ 911,212	\$ 962,855	\$ 1,058,163	\$ 1,002,133
Contributions as a percentage of covered payroll	34.75%	31.68%	30.46%	28.81%	33.58%	34.57%	36.32%	36.45%	43.16%

*Schedules are intended to show information for ten years. Additional years will be displayed as they become available.

CITY OF ANGELS | FOR THE YEAR ENDED JUNE 30, 2023

Retiree Healthcare Plan (OPEB)

Schedule of Changes in Net OPEB Liability and Related Ratios

Last 10 Years*

	2018	2019	2020	2021	2022	2023
Total OPEB Liability:						
Service cost	\$ 289,525	\$ 289,525	\$ 298,211	\$ 411,801	\$ 478,155	\$ 182,289
Interest on total OPEB liability	113,643	127,292	153,023	122,211	114,826	94,009
Changes of assumptions	-	-	867,042	81,974	(2,822,982)	11,873
Differences between expected and actual experience Benefit payments, including rerunds or employee contributions**	-	-	-	(157,186)	(1,106,518)	-
	<u>(63,938)</u>	<u>-</u>	<u>(31,950)</u>	<u>(82,431)</u>	<u>(72,697)</u>	<u>(92,700)</u>
Net change in total OPEB liability	339,230	416,817	1,286,326	376,369	(3,409,216)	195,471
Total OPEB liability - beginning (a)	<u>3,119,794</u>	<u>3,459,024</u>	<u>3,875,841</u>	<u>5,162,167</u>	<u>5,538,536</u>	<u>2,129,320</u>
Total OPEB liability - ending (b)	<u>\$ 3,459,024</u>	<u>\$ 3,875,841</u>	<u>\$ 5,162,167</u>	<u>\$ 5,538,536</u>	<u>\$ 2,129,320</u>	<u>\$ 2,324,791</u>
OPEB Plan Fiduciary Net Position:						
Net investment income	\$ 563	\$ 490	\$ 625	\$ -	\$ -	\$ 13,856
Contributions:						
Employer - City's Contribution**	68,694	27,798	32,544	-	72,697	92,700
Adjustment: Creation of trust	-	-	-	-	275,777	-
Administrative expenses	-	-	-	-	-	(1,422)
Benefit payments, including refunds of employee contributions	(63,938)	(29,196)	(31,950)	(45,939)	(72,697)	(92,700)
Implicit rate subsidy fulfilled	-	-	-	-	-	-
Net change in plan fiduciary net position	5,319	(908)	1,219	(45,939)	275,777	12,434
Plan fiduciary net position - beginning (c)	<u>40,309</u>	<u>45,628</u>	<u>44,720</u>	<u>45,939</u>	<u>-</u>	<u>275,777</u>
Plan fiduciary net position - ending (d)	<u>\$ 45,628</u>	<u>\$ 44,720</u>	<u>\$ 45,939</u>	<u>\$ -</u>	<u>\$ 275,777</u>	<u>\$ 288,211</u>
Net OPEB liability - beginning (a) - (c)	\$ 3,079,485	\$ 3,413,396	\$ 3,831,121	\$ 5,116,228	\$ 5,538,536	\$ 1,853,543
Net OPEB liability - ending (b) - (d)	\$ 3,413,396	\$ 3,831,121	\$ 5,116,228	\$ 5,538,536	\$ 1,853,543	\$ 2,036,580
Plan fiduciary net position as a percentage of the total OPEB liability	1.32%	1.15%	0.89%	0.00%	12.95%	12.40%
Covered-employee payroll	\$ 2,390,647	\$ 2,176,446	\$ 2,059,314	\$ 2,379,363	\$ 1,618,702	\$ 1,958,529
Net OPEB liability as a percentage of covered-employee payroll	142.78%	176.03%	248.44%	232.77%	114.51%	103.99%
Measurement date	6/30/2018	6/30/2018	6/30/2020	6/30/2021	6/30/2022	6/30/2023

Schedule is intended to show information for ten years. Additional information will be displayed as it becomes available.

**Amount includes implicit subsidy associated with benefits paid.

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes.

Capital project funds are used to account for all financial resources that are restricted, committed or assigned to expenditures for capital outlays.

	Special Revenue Funds	Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash and investments	\$ 1,929,091	\$ 1,496,522	\$ 3,425,613
Receivables:			
Due from other governments	62,252	23,056	85,308
Interest	201,594	-	201,594
Loans/notes receivable	<u>722,558</u>	<u>-</u>	<u>722,558</u>
 Total assets	 <u>\$ 2,915,495</u>	 <u>\$ 1,519,578</u>	 <u>\$ 4,435,073</u>
LIABILITIES			
Accounts payable	\$ 65,057	\$ -	\$ 65,057
Due to other funds	<u>54,000</u>	<u>14,136</u>	<u>68,136</u>
 Total liabilities	 <u>119,057</u>	 <u>14,136</u>	 <u>133,193</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows - unavailable	<u>201,594</u>	<u>-</u>	<u>201,594</u>
 Total deferred inflows of resources	 <u>201,594</u>	 <u>-</u>	 <u>201,594</u>
FUND BALANCES (DEFICITS)			
Nonspendable:			
Long-term receivables	722,558	-	722,558
Restricted for:			
Public safety	179,586	72,636	252,222
Buildings, grounds and parks	75,345	1,752	77,097
Street construction and maintenance	403,887	1,431,054	1,834,941
Community development	1,256,959	-	1,256,959
Unassigned	<u>(43,491)</u>	<u>-</u>	<u>(43,491)</u>
 Total fund balances	 <u>2,594,844</u>	 <u>1,505,442</u>	 <u>4,100,286</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 2,915,495</u>	 <u>\$ 1,519,578</u>	 <u>\$ 4,435,073</u>

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

	Special Revenue Funds	Capital Project Funds	Total Nonmajor Governmental Funds
REVENUES			
Taxes	\$ 650,658	\$ -	\$ 650,658
Use of money and property	21,472	-	21,472
Other	587,962	55,163	643,125
Developer contributions	-	426,464	426,464
Investment Income	22,212	38,023	60,235
Total revenues	<u>1,282,304</u>	<u>519,650</u>	<u>1,801,954</u>
EXPENDITURES			
Current:			
General government	5,508	-	5,508
Public ways and facilities/transportation	1,253	4,846	6,099
Community development	427,920	-	427,920
Capital outlay	112,613	56,163	168,776
Total expenditures	<u>547,294</u>	<u>61,009</u>	<u>608,303</u>
Excess (deficiency) of revenues over (under) expenditures	<u>735,010</u>	<u>458,641</u>	<u>1,193,651</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers out	<u>(538,886)</u>	<u>(5,064)</u>	<u>(543,950)</u>
Total other financing sources (uses)	<u>(538,886)</u>	<u>(5,064)</u>	<u>(543,950)</u>
Net change in fund balances	196,124	453,577	649,701
Fund balances - beginning (restated)	<u>2,398,720</u>	<u>1,051,865</u>	<u>3,450,585</u>
Fund balances - ending	<u>\$ 2,594,844</u>	<u>\$ 1,505,442</u>	<u>\$ 4,100,286</u>

CITY OF ANGELS | FOR THE YEAR ENDED JUNE 30, 2023

Nonmajor Special Revenue Funds
Combining Balance Sheet

Section 10, Item A.

	Special Revenue Funds				
	Gas Tax	L&L District	Public Safety	TOT Emergency Service	TOT Roads
ASSETS					
Cash and investments	\$ 363,954	\$ 85,203	\$ 61,860	\$ 106,503	\$ 23,955
Receivables:					
Due from other Governments	16,630	17,217	11,223	-	-
Interest	-	-	-	-	-
Loans/notes receivable	-	-	-	-	-
 Total assets	<u>\$ 380,584</u>	<u>\$ 102,420</u>	<u>\$ 73,083</u>	<u>\$ 106,503</u>	<u>\$ 23,955</u>
LIABILITIES					
Accounts payable	\$ 652	\$ 27,075	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
 Total liabilities	<u>652</u>	<u>27,075</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows - unavailable revenues	-	-	-	-	-
 Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Nonspendable:					
Long-term receivables	-	-	-	-	-
Restricted for:					
Public safety	-	-	73,083	106,503	-
Buildings, grounds and parks	-	75,345	-	-	-
Street construction and maintenance	379,932	-	-	-	23,955
Community development	-	-	-	-	-
Unassigned	-	-	-	-	-
 Total fund balances	<u>379,932</u>	<u>75,345</u>	<u>73,083</u>	<u>106,503</u>	<u>23,955</u>
 Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 380,584</u>	<u>\$ 102,420</u>	<u>\$ 73,083</u>	<u>\$ 106,503</u>	<u>\$ 23,955</u>

Nonmajor Special Revenue Funds
 Combining Balance Sheet
 (Continued)

	Special Revenue Funds					
	TOT Tourism	CDBG Housing	SB 2 Housing Grant	FEMA	COVID ARPA	Total
ASSETS						
Cash and investments	\$ 51,842	\$ 411,130	\$ -	\$ 20,703	\$ 803,941	\$ 1,929,091
Receivables:						
Due from other governments	-	-	17,182	-	-	62,252
Interest	-	201,594	-	-	-	201,594
Loans/notes receivable	-	722,558	-	-	-	722,558
Total assets	<u>\$ 51,842</u>	<u>\$ 1,335,282</u>	<u>\$ 17,182</u>	<u>\$ 20,703</u>	<u>\$ 803,941</u>	<u>\$ 2,915,495</u>
LIABILITIES						
Accounts payable	\$ 22,969	\$ 7,688	\$ 6,673	\$ -	\$ -	\$ 65,057
Due to other funds	-	-	54,000	-	-	54,000
Total liabilities	<u>22,969</u>	<u>7,688</u>	<u>60,673</u>	<u>-</u>	<u>-</u>	<u>119,057</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows - unavailable	-	201,594	-	-	-	201,594
Total deferred inflows of resources	<u>-</u>	<u>201,594</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>201,594</u>
FUND BALANCES (DEFICITS)						
Nonspendable:						
Long-term receivables	-	722,558	-	-	-	722,558
Restricted for:						
Public safety	-	-	-	-	-	179,586
Buildings, grounds and parks	-	-	-	-	-	75,345
Street construction and maintenance	-	-	-	-	-	403,887
Community development	28,873	403,442	-	20,703	803,941	1,256,959
Unassigned	-	-	(43,491)	-	-	(43,491)
Total fund balances	<u>28,873</u>	<u>1,126,000</u>	<u>(43,491)</u>	<u>20,703</u>	<u>803,941</u>	<u>2,594,844</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 51,842</u>	<u>\$ 1,335,282</u>	<u>\$ 17,182</u>	<u>\$ 20,703</u>	<u>\$ 803,941</u>	<u>\$ 2,915,495</u>

Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

	Special Revenue Funds				
	Gas Tax	L&L District	Public Safety	TOT Emergency Service	TOT Roads
REVENUES					
Taxes	\$ 190,129	\$ -	\$ -	\$ 161,843	\$ 161,843
Use of money and property	-	-	-	-	-
Other	-	342,621	143,475	-	-
Investment Income	8,514	-	1,465	-	-
Total revenues	198,643	342,621	144,940	161,843	161,843
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public ways and facilities/transportation	1,253	-	-	-	-
Community development	-	249,274	-	-	-
Capital outlay	5,496	-	-	-	-
Total expenditures	6,749	249,274	-	-	-
Excess (deficiency) of revenues over (under) expenditures	191,894	93,347	144,940	161,843	161,843
OTHER FINANCING SOURCES (USES)					
Sales of assets	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers out	(147,231)	-	(144,655)	(120,000)	(120,000)
Total other financing sources (uses)	(147,231)	-	(144,655)	(120,000)	(120,000)
Net change in fund balances	44,663	93,347	285	41,843	41,843
Fund balances - beginning (restated)	335,269	(18,002)	72,798	64,660	(17,888)
Fund balances - ending	\$ 379,932	\$ 75,345	\$ 73,083	\$ 106,503	\$ 23,955

CITY OF ANGELS | FOR THE YEAR ENDED JUNE 30, 2023

Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

(Continued)

	Special Revenue Funds					Total
	TOT Tourism	CDBG Housing	SB 2 Housing Grant	FEMA	COVID ARPA	
REVENUES						
Taxes	\$ 136,843	\$ -	\$ -	\$ -	\$ -	\$ 650,658
Use of money and property	-	-	-	-	21,472	21,472
Other	-	95,042	-	6,824	-	587,962
Investment Income	-	12,233	-	-	-	22,212
Total revenues	<u>136,843</u>	<u>107,275</u>	<u>-</u>	<u>6,824</u>	<u>21,472</u>	<u>1,282,304</u>
EXPENDITURES						
Current:						
General government	-	(1,313)	6,821	-	-	5,508
Public ways and facilities/transportation	-	-	-	-	-	1,253
Community development	111,951	4,215	-	-	62,480	427,920
Capital outlay	-	107,117	-	-	-	112,613
Total expenditures	<u>111,951</u>	<u>110,019</u>	<u>6,821</u>	<u>-</u>	<u>62,480</u>	<u>547,294</u>
Excess (deficiency) of revenues over (under) expenditures	<u>24,892</u>	<u>(2,744)</u>	<u>(6,821)</u>	<u>6,824</u>	<u>(41,008)</u>	<u>735,010</u>
OTHER FINANCING SOURCES (USES)						
Sales of assets	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	(7,000)	-	-	-	-	(538,886)
Total other financing sources (uses)	<u>(7,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(538,886)</u>
Net change in fund balances	17,892	(2,744)	(6,821)	6,824	(41,008)	196,124
Fund balances - beginning (restated)	<u>10,981</u>	<u>1,128,744</u>	<u>(36,670)</u>	<u>13,879</u>	<u>844,949</u>	<u>2,398,720</u>
Fund balances - ending	<u>\$ 28,873</u>	<u>\$ 1,126,000</u>	<u>\$ (43,491)</u>	<u>\$ 20,703</u>	<u>\$ 803,941</u>	<u>\$ 2,594,844</u>

	Capital Project Funds					
	Park Impact Fees	Police Impact Fees	Transportation Impact Fees	Fire Impact Fees	Parking Impact Fees	Total
ASSETS						
Cash and investments	\$ 1,752	\$ 48,904	\$ 1,431,053	\$ -	\$ 14,813	\$ 1,496,522
Receivables:						
Due from other governments	-	-	-	23,056	-	23,056
Total assets	<u>\$ 1,752</u>	<u>\$ 48,904</u>	<u>\$ 1,431,053</u>	<u>\$ 23,056</u>	<u>\$ 14,813</u>	<u>\$ 1,519,578</u>
LIABILITIES						
Due to other funds	\$ -	\$ -	\$ -	\$ 14,136	\$ -	\$ 14,136
Total liabilities	-	-	-	14,136	-	14,136
FUND BALANCES (DEFICITS)						
Restricted for:						
Public safety	-	48,904	-	8,920	14,812	72,636
Buildings, grounds and parks	1,752	-	-	-	-	1,752
Street construction and maintenance	-	-	1,431,054	-	-	1,431,054
Total fund balances	<u>1,752</u>	<u>48,904</u>	<u>1,431,054</u>	<u>8,920</u>	<u>14,812</u>	<u>1,505,442</u>
Total liabilities and fund balances	<u>\$ 1,752</u>	<u>\$ 48,904</u>	<u>\$ 1,431,054</u>	<u>\$ 23,056</u>	<u>\$ 14,812</u>	<u>\$ 1,519,578</u>

Nonmajor Capital Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances

	Capital Project Funds					Total
	Park Impact Fees	Police Impact Fees	Transportation Impact Fees	Fire Impact Fees	Parking Impact Fees	
REVENUES						
Other	-	-	-	55,163	-	55,163
Developer contributions	\$ 2,298	\$ 6,336	\$ 413,940	\$ 3,890	\$ -	\$ 426,464
Investment income	<u>136</u>	<u>1,249</u>	<u>35,845</u>	<u>411</u>	<u>382</u>	<u>38,023</u>
Total revenues	<u>2,434</u>	<u>7,585</u>	<u>449,785</u>	<u>59,464</u>	<u>382</u>	<u>519,650</u>
EXPENDITURES						
Current:						
Public ways and facilities/transportation	2,400	-	2,446	-	-	4,846
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,163</u>	<u>-</u>	<u>56,163</u>
Total expenditures	<u>2,400</u>	<u>-</u>	<u>2,446</u>	<u>56,163</u>	<u>-</u>	<u>61,009</u>
Excess (deficiency) of revenues over (under) expenditures	<u>34</u>	<u>7,585</u>	<u>447,339</u>	<u>3,301</u>	<u>382</u>	<u>458,641</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers out	<u>(5,064)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,064)</u>
Total other financing sources (uses)	<u>(5,064)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,064)</u>
Net change in fund balances	(5,030)	7,585	447,339	3,301	382	453,577
Fund balances - beginning (restated)	<u>6,782</u>	<u>41,319</u>	<u>983,715</u>	<u>5,619</u>	<u>14,430</u>	<u>1,051,865</u>
Fund balances - ending	<u>\$ 1,752</u>	<u>\$ 48,904</u>	<u>\$ 1,431,054</u>	<u>\$ 8,920</u>	<u>\$ 14,812</u>	<u>\$ 1,505,442</u>

City of Angels | Angels Camp, CA

Single Audit Report

For the Year Ended June 30, 2023



PRICE PAIGE & COMPANY
Certified Public Accountants

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The Place to Be

INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Mayor and City Council
City of Angels, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Angels, California (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements, and have issued our report thereon dated July 30, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The City’s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City’s response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Price Pange & Company

Clovis, California
July 30, 2024



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Mayor and City Council
City of Angels, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Angels, California's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2023. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

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Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City’s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements. We issued our report thereon dated July 30, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Price Pange & Company

Clovis, California
July 30, 2024

CITY OF ANGELS | FOR THE YEAR ENDED JUNE 30, 2023

Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-Through Grantor/Program Title or Cluster Title	Assistance Listing Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-through Calaveras County:			
Community Development Block Grant - Entitlement Grants Cluster:			
Community Development Block Grants/Entitlement Grants	14.218	20-CDBG-CV2/3-00247, 00262	\$ 13,571
Community Development Block Grants/Entitlement Grants	14.218	20-CDBG-12021	31,387
Community Development Block Grants/Entitlement Grants	14.218	20-CDBG-CV1-00116	<u>63,248</u>
Total Community Development Block Grant - Entitlement Grants Cluster			<u>108,206</u>
Total U.S. Department of Housing and Urban Development			<u>108,206</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-through California Department of Transportation:			
Highway Planning and Construction:			
Congestion Mitigation and Air Quality Program - Murphys Grade Road	20.205	CML-5206(013)	192,093
Congestion Mitigation and Air Quality Program - Angles Trail	20.205	CML-5206(016)	120,585
Highway Safety Improvement Program - RoadWay Safety Sign	20.205	HSIPL-5206(018)	<u>4,461</u>
Total U.S. Department of Transportation			<u>317,139</u>
<u>U.S. DEPARTMENT OF TREASURY</u>			
Pass-through California Department of Finance:			
Volunteer Income Tax Assistance (VITA) Matching Grant Program:			
Coronavirus Relief Fund (CARES Act)	21.009	N/A	<u>62,480</u>
Pass-through California Department of Finance:			
COVID-19: Coronavirus State and Local Fiscal Recovery Funds:			
American Rescue Plan Act	21.027	N/A	<u>842,477</u>
Total U.S. Department of the Treasury			<u>904,957</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 1,330,302</u>

The accompanying notes are an integral part of this statement.

CITY OF ANGELS | FOR THE YEAR ENDED JUNE 30, 2023

Notes to the Schedule of Expenditures of Federal Awards

NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the City of Angels (the City). Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies are included in the schedule. The information in this SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 - BASIS OF ACCOUNTING

The accompanying SEFA is presented using the modified accrual basis of accounting, except for the programs recorded in the City’s enterprise funds, which are presented using the accrual basis of accounting, which is described in Note 1 of the City’s basic financial statements.

NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal award expenditures agree or can be reconciled with the amounts reported in the City’s basic financial statements.

NOTE 4 – LOANS OUTSTANDING

The City has issued various homebuyer and home improvement loans through the Community Development Block Grant (CDBG) Loan Program and the HOME Investment Partnership Program. The table below presents the cumulative federally funded loans outstanding as of June 30, 2023. Repayments received on these loans are accounted for as program income. These loans are not subject to a continuing compliance requirement.

Federally funded loans outstanding as of June 30, 2023:

Assistance Listing Number	Program Title	Outstanding Balance
14.239	Home Investment Partnerships Program	\$ 245,503
14.239	Home Investment Partnerships Program	408,313
	Total	<u>\$ 653,816</u>

NOTE 5 – INDIRECT COST RATE

The City has elected not to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

NOTE 6 – PASS THROUGH ENTITY IDENTIFYING NUMBERS

The City has included in the SEFA the identifying numbers for pass-through grants when such information has been provided by the pass-through entities. For grants that the City was not provided with such information by the pass-through entities, the City has indicated the pass-through identifying number “N/A” to disclose the information was not applicable or not available.

Schedule of Findings and Questioned Costs

SECTION I – SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	<u> X </u> Yes	<u> </u> No
Significant deficiencies identified - not considered to be material weaknesses?	<u> </u> Yes	<u> X </u> None reported
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u> No

FEDERAL AWARDS

Internal control over major programs:		
Material weaknesses identified?	<u> </u> Yes	<u> X </u> No
Significant deficiencies identified - not considered to be material weaknesses?	<u> </u> Yes	<u> X </u> None reported

Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u> </u> Yes	<u> X </u> No

IDENTIFICATION OF MAJOR PROGRAMS:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	<u> </u> Yes <u> X </u> No

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2023-001 – Financial Close and Reporting (Material Weakness)

Condition:

The City’s financial balances and activity required various adjustments during the audit to reflect complete and accurate financial statements presented in accordance with generally accepted accounting standards in the United States of America (GAAP).

Criteria:

As described in the California State Controller’s “2015 Internal Control Guidelines” an effective internal control system and timely financial reporting of all financial activity provides reasonable assurance for the safeguarding of assets, the reliability of financial information, and compliance with laws and regulations. This includes the design and implementation of control systems that ensure accurate financial reporting in accordance with applicable standards and regulations.

Cause:

The City’s year-end closing process is incomplete, or otherwise improperly designed, which did not identify omissions and errors in the City’s financial data in accordance with GAAP. In addition, key staff within the finance and administration department of the City experienced turnover in recent years, attributing to new staff in these positions during the year.

Effect:

Various adjustments were required to correct the City’s general ledger during our audit, including the following:

- 1) Fund balance - opening fund balance/net position did not reconcile to the prior year ending balance for seven (7) City financial statement funds.
- 2) Cash balances - cash balances were initially misstated by approximately \$431,000 as a result of journal entries improperly posted relating to debt service payments made during the year.
- 3) Omitted lease receivables identified in the prior year of approximately \$335,000 were not included in the City’s trial balance for the current year.
- 4) Cash balances recorded as City assets identified as fiduciary net assets related to the City’s post-employment benefit liabilities (approximately \$288,000).
- 5) Various prior period adjustments identified during the audit, including those related to capital assets, expenses recorded to the wrong period, liabilities recorded that no longer exist, and improper reporting of fiduciary (custodial) activities.

Recommendation:

We recommend that the City reevaluate the current design of the City’s year-end close and incorporate a more rigorous review by those with appropriate skills, knowledge, and experience to identify errors and omissions of financial information in accordance with GAAP.

Management’s Response:

See Corrective Action Plan.

SECTION III – FEDERAL AWARD FINDINGS

None reported.

FINANCIAL STATEMENT FINDINGS

None reported.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

Corrective Action Plan

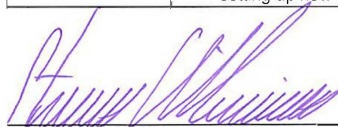


CITY HALL

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

CITY OF ANGELS
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2023

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2023-001	1) Fund balance - Upon identifying the discrepancies, we have made the necessary adjustments to ensure that the opening fund balances accurately reflect the ending balances of the previous year. These adjustments have been documented and reviewed to prevent any recurrence of such discrepancies. 2) Cash balances - All journal entries related to debt service payments were reviewed and corrected where necessary to ensure proper posting. Enhanced cash management procedures to prevent future misstatements. 3) Omitted lease receivables - We are in the process of updated our accounting system to accurately track and report all lease receivables. This includes entering all prior and current year lease receivables into the system to ensure completeness and accuracy. 4) Cash balances recorded as city assets - We have implemented corrective actions. Going forward, when new accounts are set up for post-employment benefits, they will be earmarked for an update to the valuation and ensured they are included as fiduciary net assets. 5) Various prior period adjustments - Established a regular review process to ensure that all recorded liabilities are current and valid. This process includes periodic reconciliation and verification of liabilities. Implemented enhanced procedures to ensure that expenses are recorded in the correct period. Corrected proper classification of fiduciary activities. Train staff on new reconciliation procedures and on setting up new funds within the chart of accounts.	06/30/2024	Michelle Gonzalez


 Steve Williams
 Interim City Administrator, City of Angels


 Michelle Gonzalez
 Finance Director, City of Angels



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The Place to Be

July 30, 2024

To the Honorable Mayor and City Council
City of Angels, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Angels, California (the City) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the City adopted Statement of Governmental Accounting Standards (GASB Statement) No. 96, *Subscription-Based Information Technology Arrangements*, in fiscal year 2023. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the basic financial statements. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

Management's estimate of the allowance for doubtful accounts is based on historic revenues and analysis of collectability. We evaluated the methods, assumptions, and data used to develop the allowance for doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferrals is based on actuarial valuations. We evaluated the methods, assumptions, and data used to develop the liability and related deferrals in determining that it is reasonable in relation to the financial statements taken as a whole.

Other postemployment benefit obligations are determined using terms of various healthcare plans offered, together with relevant actuarial assumptions and healthcare cost trend rates, projected annual rates and discount rates. We evaluated the key factors and assumptions used develop the other postretirement benefit obligation in determining that is it reasonable in relation to the financial statements taken as a whole.

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Management's estimate of depreciation is based on historic costs. We evaluated the methods, assumptions, and data used to develop the allowance for doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of Deficit Fund Balance in Note 13 to the financial statements provides information regarding the City's funds which have liabilities that exceed their assets resulting in a deficit fund balance.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule, "Uncorrected Audit Differences", summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, the adjustments noted in the "Corrected Material Audit Adjustments" attachment represent the material misstatements detected as a result of audit procedures that were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In our audit engagement letter previously provided to you, we communicated the following significant risks of material misstatement (significant risks) as part of our audit planning:

- Management override of controls
- Improper revenue recognition due to fraud

During the course of the audit, we identified additional significant risks:

- City fiduciary funds and activities are not recorded in accordance with GASB84
- Incomplete, inaccurate, or otherwise improper implementation of GASB96

These risks were addressed within our audit procedures and any findings related to these risks have been noted in our report dated July 30, 2024.

Other Matters

We applied certain limited procedures to the budgetary comparison schedules, schedule of the proportionate share of net pension liability, schedule of contributions and schedule of changes in net OPEB liability which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of City of Angles, California and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Price Pange & Company

Client: CITY OF ANGELS
 Engagement: 6-30-23 Audit
 Current Period: 06/30/2023
 Workpaper: Attachment: Uncorrected Audit Differences

Account	Description	Misstatement	Workpaper Reference	Debit	Credit	Net Income Effect
		Known Misstatement	RE150			
PJE01	To correct understatement of revenues recorded related to HUTA (Gas taxes)					
205-7010-40901-0000	Gas Tax 2105			8,036.00	0.00	
205-0000-30000-0000	Fund Balance - Unrestricted			0.00	8,036.00	
Total				<u>8,036.00</u>	<u>8,036.00</u>	<u>(8,036.00)</u>
		Known Misstatement	C100			
PJE02	To correct understatement of cash at pooled cash worksheet compared to TB.					
010-0000-10070-0000	Cash in Bank Balance			15,196.00	0.00	
010-0000-3000-0000	Fund Balance			0.00	15,196.00	
Total				<u>15,196.00</u>	<u>15,196.00</u>	<u>0.00</u>
		Known Misstatement	RE150			
PJE03	To correct overstatement of revenues recorded related to SB1 allocations					
206-7010-40906-0000	RMRA Tax (SB1)			0.00	6,969.00	
206-0000-10070-0000	Cash in Bank Balance			6,969.00	0.00	
Total				<u>6,969.00</u>	<u>6,969.00</u>	<u>6,969.00</u>
GRAND TOTAL				<u>30,201.00</u>	<u>30,201.00</u>	<u>(1,067.00)</u>

Client: CITY OF ANGELS
 Engagement: 6-30-23 Audit
 Current Period: 06/30/2023
 Workpaper: Attachment: Material Audit Adjustments

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
AJE01		H250			
To correct Business-Type Capital Assets beginning balance to actual.					
300-0000-17000-0000	Construction in Progress		193,256.00	0.00	
300-0000-15050-0000	Improvements		0.00	269,074.00	
300-0000-15075-0000	Equipment		9,664.00	0.00	
300-0000-30009-000	Prior period adjustment - PPC created.		66,154.00	0.00	
Total			269,074.00	269,074.00	0.00
AJE06		N151			
To post correction for adjustments posted to fund balance for custodial fund activity (Greenhorn Creek)					
400-0000-10069-0000	All Other Cash Offset		0.00	13,348.24	
400-0000-26020-0000	Due Bondholders		0.00	682,718.50	
400-0000-30000-0000	Fund Balance - Unrestricted		90,652.40	0.00	
400-9004-50081-0000	Outside Consultant		14,368.50	0.00	
400-9004-55555-0000	Refunds to Property Owners		591,045.84	0.00	
Total			696,066.74	696,066.74	(605,414.34)
AJE07		O207			
Client provided JE to move funds out of GF into custodial accounts.					
416-0000-10070-0000	Cash in Bank Balance		264,208.03	0.00	
241-0000-10070-0000	Cash in Bank Balance		0.00	264,208.03	
416-0000-11045-0000	Utility Receivable		45,861.72	0.00	
241-0000-11045-0000	Utility Receivable		0.00	45,861.72	
240-0000-30005-0000	Fund Balance - Restricted		21,670.29	0.00	
240-0000-30000-0000	Fund Balance - Unrestricted		0.00	21,670.29	
241-0000-30000-0000	Fund Balance - Unrestricted		343,117.95	0.00	
416-0000-30005-0000	Fund Balance - Restricted		0.00	343,117.95	
241-3004-40700-0000	Interest Earned		5,671.08	0.00	
416-3004-40700-0000	Interest earned		0.00	5,671.08	
241-3004-41000-0000	UWPA Meter Fee		451,280.72	0.00	
416-3004-41000-0000	UWPA Meter Fee		0.00	451,280.72	
416-3004-50104-0000	UWPA Contribution		490,000.00	0.00	
241-3004-50104-0000	UWPA Contribution		0.00	490,000.00	
414-0000-10070-0000	Cash in Bank Balance		34,329.24	0.00	
010-0000-10070-0000	Cash in Bank Balance		0.00	34,329.24	
010-0000-22010-0000	Bret Harte School Fees		34,329.24	0.00	

Client: CITY OF ANGELS
 Engagement: 6-30-23 Audit
 Current Period: 06/30/2023
 Workpaper: Attachment: Material Audit Adjustments

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
414-0000-30001-0000	Prior period adjustment (PPC Created)		0.00	13,699.84	
414-4000-40305-0000	School Fees Received		0.00	20,629.40	
415-0000-10070-0000	Cash in Bank Balance		52,186.44	0.00	
010-0000-10070-0000	Cash in Bank Balance		0.00	52,186.44	
010-0000-22005-0000	Mark Twain School Fees		52,186.44	0.00	
415-0000-30001-0000	Prior period adjustment (PPC Created)		0.00	20,599.04	
415-4000-40305-0000	School Fees Received		0.00	31,587.40	
Total			1,794,841.15	1,794,841.15	52,216.80
AJE09					
C100					
To adjust cash and LTD balances.					
310-2022-59997-0000	Long Term Debt Contra		431,960.00	0.00	
310-0000-10070-0000	Cash in Bank Balance		0.00	431,960.00	
Total			431,960.00	431,960.00	(431,960.00)
AJE10					
L300					
To post prior year balances for GASB87 related leases not recorded by the City.					
010-0000-11090-0000	Leases Receivable		335,023.36	0.00	
010-0000-26037-0000	Deferred Inflows - Leases		0.00	335,023.36	
Total			335,023.36	335,023.36	0.00
AJE14					
L700					
To remove fiduciary net assets related to OPEB.					
410-0000-10066-0000	PARS OPEB Trust		0.00	275,769.00	
410-0000-30001-0000	Prior period adjustment (PPC Created)		275,769.00	0.00	
Total			275,769.00	275,769.00	0.00
AJE15					
To post current year adjustment for OPEB liability.					
350-0000-24090-0000	OPEB Liability		0.00	55,771.00	
350-0000-19005-0000	Deferred Outflows - OPEB		60,859.00	0.00	
350-0000-26036-0000	Deferred Inflows - OPEB		0.00	427,129.00	
350-3000-50031-0000	Retiree Benefit		422,041.00	0.00	
300-0000-24090-0000	OPEB Liability		0.00	63,661.00	
300-0000-19005-0000	Deferred Outflows-OPEB		105,418.00	0.00	
300-0000-26036-0000	Deferred Inflows - OPEB		0.00	734,896.00	
300-3000-50031-0000	Retiree Benefit		693,139.00	0.00	

Client: CITY OF ANGELS
Engagement: 6-30-23 Audit
Current Period: 06/30/2023
Workpaper: Attachment: Material Audit Adjustments

<u>Account</u>	<u>Description</u>	<u>Workpaper Reference</u>	<u>Debit</u>	<u>Credit</u>	<u>Net Income Effect</u>
Total			<u>1,281,457.00</u>	<u>1,281,457.00</u>	<u>(1,115,180.00)</u>



MEMORANDUM

City of Angels City Council

Date: August 6, 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 July 29, 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

Phase 1:

Playground equipment officially began installation 7/24/24. All equipment has arrived at the contractor's warehouse in Modesto. The contractor is expected to remain on site until the playground is completed. Initial hook-up inspections for water/sewer for the new bathrooms were approved 7/26/24. Concrete for the bathroom

pad will be poured in the coming weeks and the two-stall unisex ADA bathroom (actual unit pictured below) is expected to arrive from the warehouse near the end of August. A brown (Mocha caramel) ribbed metal roof tops the bathrooms. The stone is concrete. The siding is a board and batten look in sand beige.



Budget permitting, the exterior of the existing bathroom will be refurbished to closely match the new bathroom structure.

A late July newsletter was released. A note on how to keep up to date on the park is being included in the next water invoice.

Future phases:

Work is being completed to clear the way for proceeding with upcoming phases. The vertical shafts at the park have been plugged. Rustic wrought iron fencing was selected for the New Lightner Mine (adjacent to the highway). The shaft was previously fenced with barbed wire and posts.

PRELIMINARY architectural design of the outdoor stage and pavilion have been drafted (See below). The Planning Commission will consider metal roof color selection and some material selections for the two structures for a finding of architectural conformity given the location of the structures within the historical district.

Figure 1: Preliminary Design Pavilion Rehabilitation (Metal roof, skylights, stone surrounds)

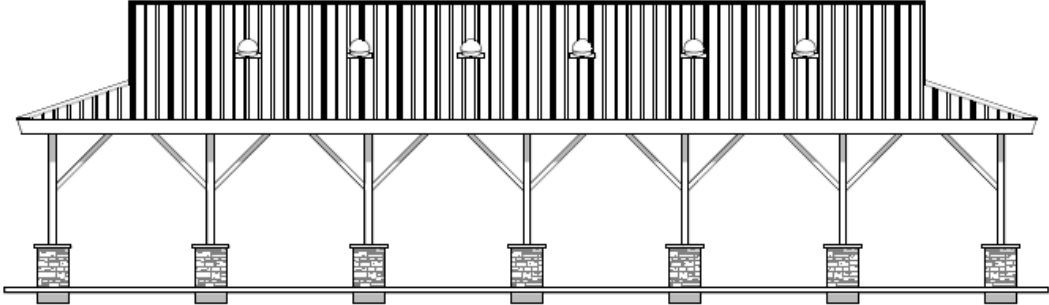
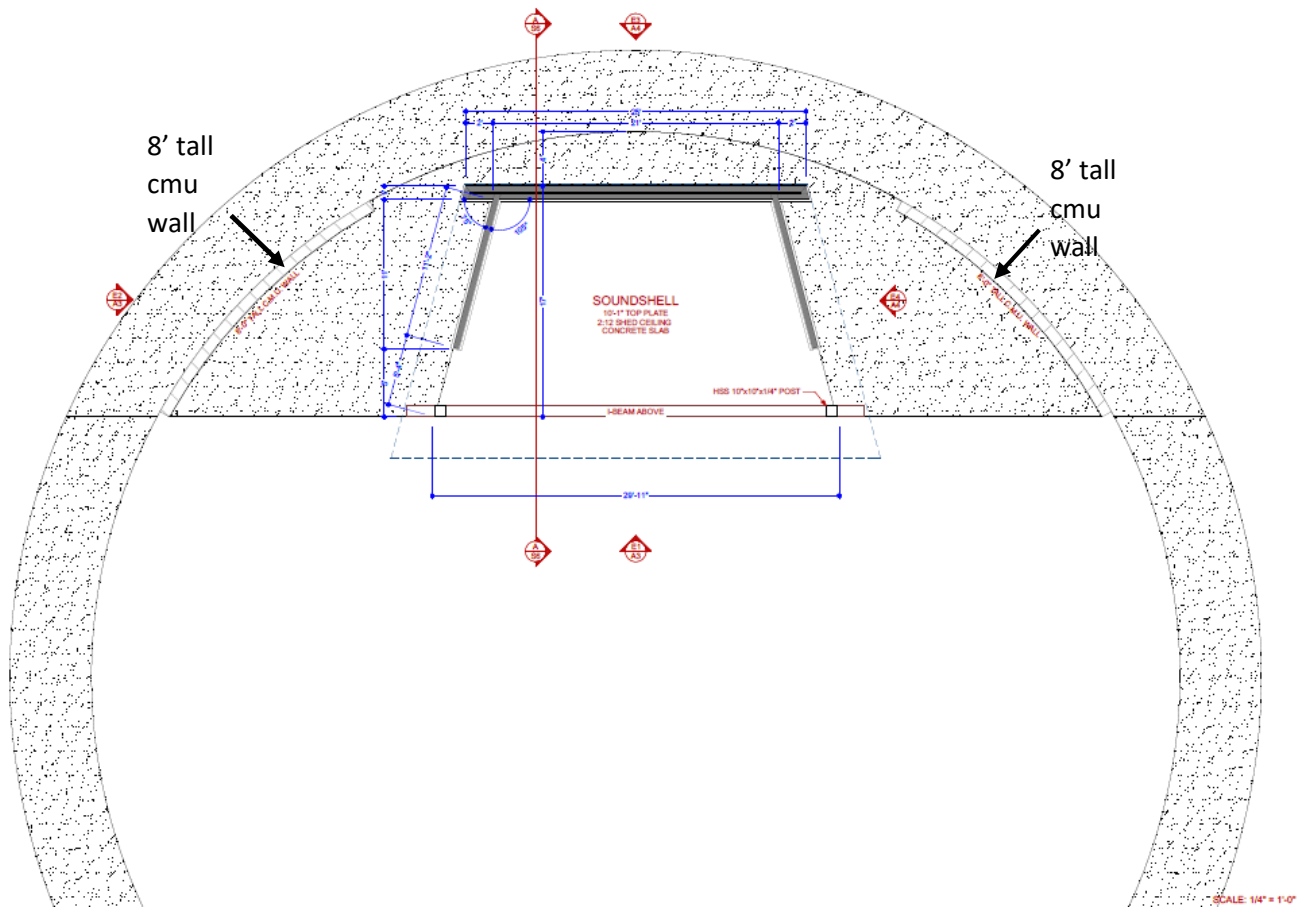


Figure 2: Preliminary Design Stage

Grass seating generally in a circle radiating from the stage is preliminarily planned (see following figure).



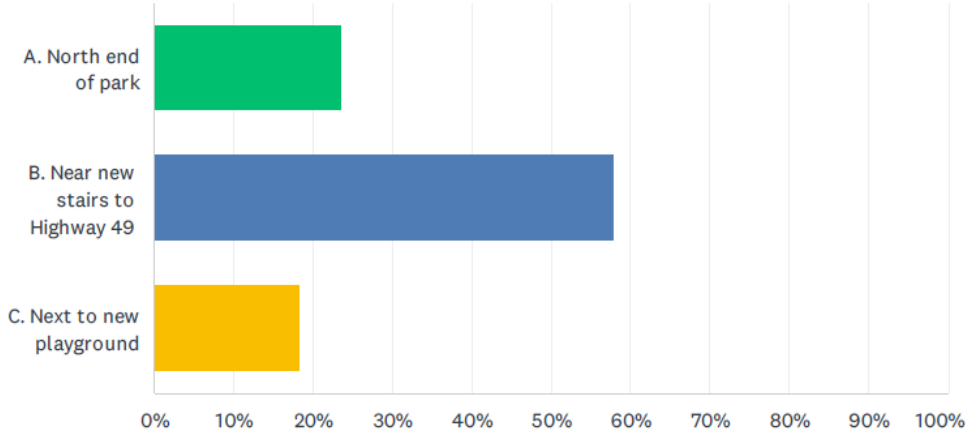
Figure 1: Preliminary Stage Design





Renovation of the Mark Twain statue continues. July 29-31st, the statue is expected to see final crack sealing and resurfacing. The jumping frogs were being reproduced back at the studio the week of July 22nd. The return of the statue to the pedestal may be intentionally delayed until the park re-opening to ensure that equipment and construction does not damage the statue.

A QR Code and Survey Monkey poll asking for input on the final location of the Mark Twain Statue was released online and made available at the museum. As of 7/29/24, 38 votes had been cast. The survey officially closed 7/31/24. Barring an overwhelming surge in support of another location, the clear winner appears to be for the statue location is at the base of the old stairway (being reconstructed) entering the park (See red arrow).



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.

Other Activity summary:

- The park’s Constant Contact e-mail notification database created for persons interested in park updates, newsletters, status reports include 203 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. A sample from the wood is shown. 12 four-foot (2” thick) benches with simple metal supports will be produced at a cost of \$1. The cost includes a memorial plaque. A flyer is being produced the week of July 29th to take reservations for benches. All persons already signed up for a bench or memorial tree will be given priority to purchase a bench. Please send an e-mail to cda@angelscamp.gov to reserve your bench.



- 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 late July or August.
- 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. Boyer is further investigating if costs to reinforce the gateway monumentation can occur instead of relocation. As of 7/29/24, the costs of reinforcing the monument in its current position are significantly less than relocation.

Financial Impact

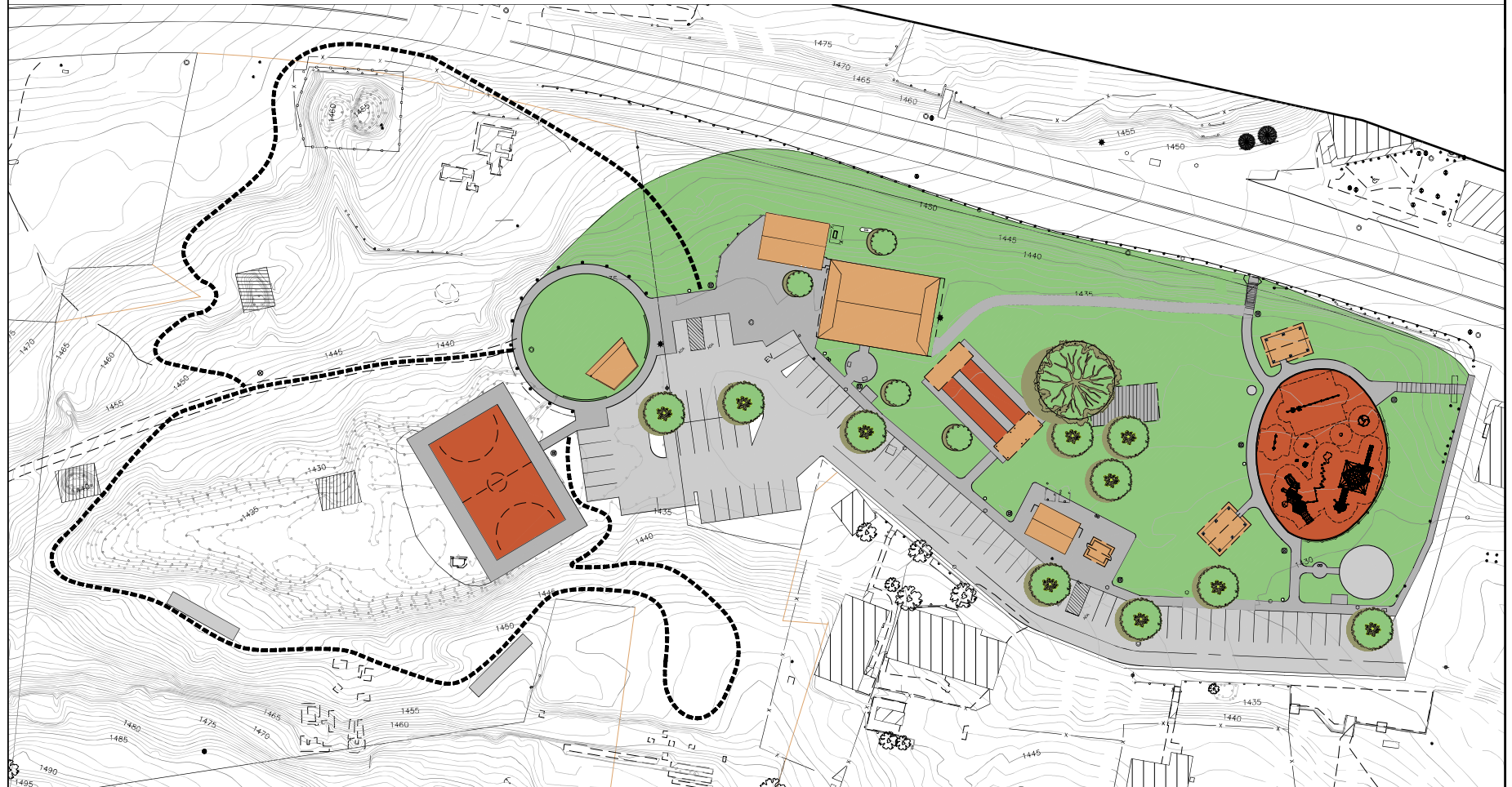
See attached budget.

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	Sep	Oct	Nov	Dec	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	\$616,506.05	\$2,383,493.95	
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	\$1,123,702.41	\$2,903,845.59	
10						
11						
12	Expense Contract	Land Purchase	Placer Title	\$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	\$2,468,888.00	\$155,243.10	\$2,313,644.90
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	Expense Contract	Signs for Park	Gateway Press	\$1,045.36	\$1,045.36	\$0.00
29						
30		Total Expenses		\$3,927,175.36	\$1,123,702.41	\$2,803,472.95
31						
32		Balance		\$100,372.64	\$0.00	\$100,372.64



MEMORANDUM

City of Angels City Council

Date: August 6, 2024

To: City Council Members

From: Amy Augustine, AICP

RE: Introduce, waive first reading, hold a public hearing and set August 20, 2024, for a second public hearing to consider Ordinance 540 adopting a new Section 17.06.230 establishing construction hours.

Recommendation:

Introduce, waive first reading, hold a public hearing, and set August 20, 2024, for a second public hearing to consider Ordinance 540 adopting a new Section 17.06.230 establishing construction hours.

Background:

The Planning Commission considered and provided input relative to a range of issues to be addressed in a city noise ordinance pursuant to Angels Camp 2020 General Plan at its January 12, 2023, meeting. Subsequently, the City requested additional consideration and evaluation before proceeding with a Noise Ordinance due, in part, to the inherent difficulties and staff demands associated with enforcement. At a City Council meeting in May 2024, in response to a community complaint during public comment, Council directed the Planning Commission to proceed with an ordinance limiting hours of construction due to noise.

At its meeting of July 11, 2024, the Planning Commission adopted the attached Notice of Intent 24-009 addressing hours of construction.

Strategic Plan Alignment

B2	Community Identity	Design new development to be compatible with the natural, scenic, and cultural resources and rural character of Angels Camp
B3	Community Identity	Design new commercial and industrial development to be compatible with the natural, scenic, and cultural resources and rural character of Angels Camp

The proposed code amendment increases the compatibility of new development with the rural character of the City.

Discussion/Analysis

The Planning Commission’s Resolution of Intent 24-009 was adopted on a vote of 4-0 with one commissioner absent. Discussions included:

- The need for flexible hours for activities involving hard labor in extreme heat; and
- Flexibility for grant-funded city capital improvement projects where environmental documents, grant guidelines, and city contracts generally specify work hours and workdays in accordance with state and federal standards which may differ from local standards;
- Narrowing the list of holidays that should preclude construction noise to provide for maximum flexibility while still protecting neighbors.

The proposed language is as follows:

17.06.230 Hours of Construction

Construction pursuant to any entitlement issued by the City shall be limited to the hours of 7:00 a.m. to 7:00 p.m. Monday through Friday and 8:00 a.m. to 7:00 p.m. on Saturdays. Construction may begin at 6 a.m. on dates where the National Weather Service has issued a Heat Advisory or Excessive Heat Warning (for temperatures 100 or greater) for the area encompassing the City of Angels. Construction shall not occur on Sundays or the following major holidays: Thanksgiving, Christmas, New Year’s Day, Memorial Day, Labor Day, Fourth of July, unless an emergency exists. This provision does not apply to City capital improvement projects undertaken by contractors to the City.

A review of other public agencies reveals that most follow a 7 a.m. to 7 p.m. M-F construction hour window with later hours on Saturdays. The proposed City of Angels language provides more specificity allowing for greater flexibility for construction workers while maintaining the rural character of the City for neighboring landowners.

Pursuant to Angels Municipal Code (AMC) Section 17.90.040, the following findings are required for code amendments:

Finding A: The proposal conforms with the City’s General Plan and Municipal Code

The proposed amendments will implement the following general plan goal, policies, and programs from the General Plan 2020 Noise Element:

Goal 5A: *Maintain or reduce noise levels throughout the city as necessary to achieve compatibility between differing land uses and to maintain the city’s peaceful, rural community atmosphere.*

Policies

5.A.1 Develop uniform, cost-effective and feasible standards for consistently and fairly mitigating temporary and permanent noise impacts associated with new development.

5.A.2 Continue to identify and implement solutions for resolving noise complaints received within Angels Camp.

Implementation Programs

5.A.d Adopt Construction/Maintenance Activity Noise Management Standards [2020 General Plan Mitigation Measure, MM-NOISE-01, MM-NOISE-03]

Adopt construction/maintenance activity noise management standards for activities undertaken in conjunction with issuance of discretionary permits. Work with the development community to establish operating hours or a time span of operation for those activities that may adversely affect neighboring land uses during construction. Additional noise management standards should include, but not be limited to: acoustic muffling of construction equipment per Caltrans standards (e.g., properly operating and maintaining mufflers); locating staging areas away from sensitive receptors, and maximum noise standards for small engines (e.g., two-cycle engines, leaf blowers, chainsaws) including use of electrical rather than diesel equipment as feasible. General Plan 2020 Appendix 5B should guide development of noise management standards.

5.A.n Adopt and implement a Noise Ordinance [2020 General Plan Mitigation Measure, MM-NOISE-2]

Adopt a noise ordinance to execute the goals, policies and implementation programs identified in the Noise Element of the Angels Camp 2020 General Plan. The noise ordinance should address, but not be limited to addressing, the protection of public health, safety, and welfare; limiting the generation of loud noise from new sources; methods to reduce noise from stationary noise sources associated with new development, new construction and remodeling (e.g., HVAC unit location and design, design and location of loading docks for commercial and industrial uses); and when an acoustical analysis should be required for new development. The noise ordinance will include, but not be limited to, addressing noise reduction in new residential construction in the following locations as necessary to reduce interior noise levels to 60dB or less in the following locations and using 2020 General Plan Appendix 5C as a guide:

- SR 4
- SR 49

The proposed revision will partially implement some of these general plan goals, policies and programs by establishing construction hours for new development that both allow for construction while protecting the general welfare of existing residents. Therefore, the proposed changes are consistent with the general plan and the municipal code.

Finding B: The proposed changes or amendments will not be substantially detrimental to the health, safety, or general welfare of the City.

The primary purpose of the proposed code amendment is to ensure that construction noise does not create a public nuisance. Therefore, the changes will not be substantially detrimental to the health, safety, or general welfare of the City, but rather will protect the general health, safety, and general welfare of the city.

Based on the preceding, the proposed code amendment is consistent with this finding.

Environmental Findings

Pursuant to the state and City guidelines for implementing the California Environmental Quality Act (CEQA), the proposed code amendments are exempt from additional review because the proposed amendments implement a program identified within the scope of the 2020 General Plan Environmental Impact Report adopted for the 2020 General Plan.

Financial Impact

Costs will be associated with code enforcement actions. At this time, it is unknown how extensive costs may be, but approximately 2-3 noise complaints due to construction occur annually.

Attachments

- A. Planning Commission Resolution of Intent 24-009**
- B. Construction hours of other jurisdictions**
- C. Ordinance 540**

CITY OF ANGELS
PLANNING COMMISSION

RESOLUTION NO. 24-09

A RESOLUTION OF INTENTION OF THE CITY OF ANGELS PLANNING COMMISSION
RECOMMENDING TO THE CITY COUNCIL ADDING A NEW SECTION 17.06.230 REGARDING
CONSTRUCTION NOISE

WHEREAS, the City of Angels, Planning Commission is authorized by Angels Municipal Code Section 17.90.020(B) to initiate amendment to the City’s zoning code upon adopting a resolution of intention; and

WHEREAS, the City Council directed the Planning Commission to prepare an ordinance addressing hours of construction; and

WHEREAS, a notice of public hearing for the proposed action was published June 27, 2024, in the Calaveras Enterprise; and

WHEREAS, the Planning Commission held a duly noticed public hearing on July 11, 2024, and received public input on the proposed revisions to the Municipal Code; and

WHEREAS, the proposed changes to the Municipal Code are in conformance with the City's general plan; and

WHEREAS, the proposed changes are consistent with the City’s Municipal Code; and

WHEREAS, the proposed changes to the Municipal Code will not be detrimental to the health, safety, and general welfare of the City and its people; and

WHEREAS, the proposed changes to the Municipal Code are exempt from further environmental review pursuant to the state guidelines for implementing the California Environmental Quality Act (CEQA);

NOW, THEREFORE, BE IT RESOLVED, the Planning Commission hereby recommends to the City Council the addition of a new Section 17.06.230 related to Construction Hours and directs staff to provide this recommendation of the planning commission and supporting findings to the City Council in writing within thirty days.

The foregoing resolution was introduced and moved for adoption on July 11, 2024, by Commissioner

Gordan and being duly seconded by Commissioner Stammerjohn

PASSED AND ADOPTED THIS 11th day of July, by the following vote:



AYES: Broeder, Gordon, Stammeyohan, Whitford

NOES: None

ABSTAIN: None

ABSENT: None

ATTEST: None


John Broeder
Chairman


Caytlyn Schaner
Deputy City Clerk



Table 1: Comparison Noise Hours of Construction

Jurisdiction	Hours of Construction
Chino	Construction shall occur only between the hours of 7:00 a.m. and 8:00 p.m. Monday through Saturday, with no construction allowed on Sundays and federal holidays.
Windsor	Construction, alteration or repair activities which are authorized by a valid Town permit may be conducted between the hours of 7:00 a.m. and 7:00 p.m.
Whittier	<p>Work authorized under or requiring a building or other permit shall take place only between the hours of 7:00 a.m. and 8:00 p.m. Monday through Saturday, unless authorized in writing by the city manager or necessitated to protect life and/or property.</p> <p>Use of heavy equipment (dump trucks, graders, jack hammers, etc. are only permitted Monday through Friday from 7:00 a.m. to 6:00 p.m. and Saturday from 8:00 a.m. to 5:00 p.m.</p> <p>No work is permitted on Sundays or federal holidays.</p>
Novato	<p>Authorized construction activities, including warming-up or servicing of equipment, and any preparation for construction between 7 a.m. and 6 p.m. on weekdays, and between 10 a.m. and 5 p.m. on Saturdays. No construction is allowed on Sundays or official federal national holidays, except as otherwise authorized herein by the Community Development Director.</p> <p>Authorized grading activities and equipment operations between 7 a.m. to 6 p.m. weekdays only, when City inspectors are available.</p>
Oceanside	<p>It shall be unlawful to operate equipment or perform any construction in the erection, demolition, alteration, or repair of any building or structure or the grading or excavation of land during the following hours:</p> <p>Before 7:00 a.m. and after 7:00 p.m. Monday through Saturday. All day on Sunday; and On any federal holiday.</p>
Suisun City	No construction equipment shall be operated nor any outdoor construction, non-residential projects or repair work shall be permitted within 600 feet from any occupied residence except during the hours of 7:00 a.m. to 8:00 p.m., Monday through Friday, and 8:00 a.m. to 8:00 p.m., on Saturday and Sunday. Construction work hours on residential projects shall be from 7:00 a.m. to 8:00 p.m.
Manhattan Beach	Construction activity shall occur only between 7:30 a.m. and 6:00 p.m. on weekdays, and between 9:00 a.m. to 6:00 p.m. on Saturdays.

Jurisdiction	Hours of Construction
	There shall be no construction activity on Sundays or on City-recognized holidays, including the following: New Year's Day. Martin Luther King Jr's Day. Presidents' Day. Memorial Day. Independence Day. Labor Day. Columbus Day. Veterans Day. Thanksgiving Day. Friday after Thanksgiving. Christmas Day.
Rolling Hills	Monday through Friday: 8:00 am—5:00 pm Saturday: 9:00 am—5:00 pm
Yreka	No construction equipment shall be operated nor any outdoor construction or repair work shall be permitted within five hundred feet from any occupied residence except during the hours of seven a.m. to seven p.m., Monday through Saturday, and eight a.m. to five p.m., on Sunday. Interior work which would not create noise or disturbance noticeable to a reasonable person of normal sensitivity in the surrounding neighborhood shall not be subject to these restrictions.
Azusa	Monday through Saturday: 7:00 a.m. to 6:00 p.m. Sunday and National Holidays 9:00 a.m. and 5:00 p.m.
Tiburon	Seven a.m. to five p.m., Monday through Friday, and nine thirty a.m. to four p.m. on Saturday. Work covered by a permit shall not be performed on Sunday or on holidays observed by the Town of Tiburon. These holidays are New Year's Day, Martin Luther King Day, President's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day.
Clayton	...shall occur only between the hours of 7:00 a.m. and 5:00 p.m., Monday through Friday.
East Palo Alto	Monday-Friday: 7:00 a.m. to 6:00 p.m. Saturdays: 9:00 a.m. to 5:00 p.m. Sundays: No work allowed
Campbell	Construction activity shall be limited to the hours of eight a.m. and five p.m. daily, Monday through Friday. Saturday hours of construction shall be nine a.m. and four p.m. There shall be no construction activity on Sundays or Public holidays
Carpinteria	Construction activities shall be allowed Mondays through Fridays from 7:00 a.m. to 8:00 p.m.; Construction activities shall be allowed on Saturdays from 8:00 a.m. to 8:00 p.m.; Construction activities shall be allowed on Sundays from 10:00 a.m. to 8:00 p.m.
Scotts Valley	Hours of Operation. All construction activity shall be limited to the hours between eight a.m. and six p.m., Monday through Friday, and nine a.m. through five p.m. on Saturday. No construction activity is allowed on Sunday.

Jurisdiction	Hours of Construction
Atwater	Permissible Hours of Construction. All construction for which a grading or building permit is required shall be conducted between the hours of 7:00 a.m. and 7:00 p.m., Monday through Friday, and 9:00 a.m. and 5:00 p.m. Saturdays and Sundays.
Hollister	Commercial construction activities on and contiguous to residential properties shall be limited to the hours of 7:00 a.m. to 6:00 p.m., Monday through Friday and 8:00 a.m. to 6:00 p.m. on Saturday and shall be prohibited on Sundays and federally recognized holidays.
El Paso de Robles	Construction and demolition activities located within one thousand feet of noise-sensitive land uses provided they occur during normal daytime hours, excluding Sundays and federal holidays, subject to the conditions imposed by city permit. For construction activities, daytime hours are defined as seven a.m. to seven p.m. Construction activities occurring between the hours of seven p.m. and seven a.m. must comply with the interior noise level standards identified in Table 1 unless an exception has been granted by the city planning department. An exception for concrete pours or other construction activities requiring an early morning start time may be authorized by the community development director. Construction and demolition activities located beyond one thousand feet of noise-sensitive land uses, subject to the conditions imposed by city permits. For construction activities, daytime hours are defined as seven a.m. to seven p.m.
Calaveras County	Sound from construction activity, provided that all construction in or adjacent to residential areas shall be limited to the daytime hours between seven a.m. and six p.m., unless otherwise subject to conditions in a valid discretionary land use permit that addresses construction noise associated with the project. 9.02.060 D
Sonora	Limited to the hours between seven a.m. and seven p.m., Monday through Friday; eight a.m. and five p.m. on Saturday; ten a.m. and three p.m. on Sunday and federal holidays. Along with the penalties as provided by this chapter, the building official may, in writing, suspend or revoke a permit issued under the provisions of this code if such construction noise is generated in violation of this section.

**CITY OF ANGELS
CITY COUNCIL
ORDINANCE 540**

ADDING A NEW SECTION 17.06.230 ESTABLISHING CONSTRUCTION HOURS.

WHEREAS, the City of Angels, Planning Commission is authorized by Angels Municipal Code Section 17.90.020(B) to initiate amendment to the City’s zoning code upon adopting a resolution of intention; and

WHEREAS, the Planning Commission held a duly noticed public hearing on July 11, 2024, received public input on the proposed revisions to the Municipal Code; and adopted Resolution of Intent 24-009 recommending to the City Council adoption of the proposed code amendment; and

WHEREAS, the City of Angels City Council did publish a notice of public hearing on July 18, 2024, and did hold a public hearing on August 6, 2024 introducing the ordinance and set and held a second public hearing to consider adoption on August 20, 2024; and

WHEREAS, the City of Angels City Council finds that it is to the benefit of the City to promote compatibility between new development and the City’s rural atmosphere by regulating the hours of construction;

NOW THEREFORE BE IT RESOLVED that the City of Angels City Council hereby adopts Ordinance 540 in accordance with **Attachment A** based on the following findings:

1. The proposal is consistent with the City of Angels Municipal Code.
2. The proposal is consistent with the City of Angels General Plan
3. The proposed change or amendment will not be substantially detrimental to the health, safety, or general welfare of the city.
4. The proposed change to the Municipal Code is exempt from further environmental review pursuant to the state and City guidelines for implementing the California Environmental Quality Act (CEQA) because the proposed amendment implements a program identified within the scope of the 2020 General Plan Environmental Impact Report adopted for the 2020 General Plan.

The foregoing Ordinance or a summary shall, before the expiration of fifteen (15) days of its passage, be published with the names of the Council members voting for and against the same once in a newspaper of general circulation printed and published in the County of Calaveras, State of California, and said Ordinance shall take effect and be in force thirty (30) days after the passage thereof.

The foregoing Ordinance was introduced at a regular meeting of the City of Angels City Council held on August 6, 2024, and passed and adopted as an ordinance of said City at a regular meeting of said Council held on August 20, 2024, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Jennifer Herndon Mayor

Rose Beristianos, City Clerk



HOME OF THE JUMPING FROG

Attachment A

Add a new Section 17.06.230 to the City of Angels Municipal Code as follows:

17.06.230 Hours of Construction

Construction pursuant to any entitlement issued by the City shall be limited to the hours of 7:00 a.m. to 7:00 p.m. Monday through Friday and 8:00 a.m. to 7:00 p.m. on Saturdays. Construction may begin at 6 a.m. on dates where the National Weather Service has issued a Heat Advisory or Excessive Heat Warning (for temperatures 100 or greater) for the area encompassing the City of Angels. Construction shall not occur on Sundays or the following major holidays: Thanksgiving, Christmas, New Year’s Day, Memorial Day, Labor Day, Fourth of July, unless an emergency exists. This provision does not apply to City capital improvement projects undertaken by contractors to the City.



MEMORANDUM

City of Angels City Council

Date: August 6, 2024

To: City of Angels City Council

From: Amy Augustine, City Planner

RE: Introduce, Waive first Reading, Hold a Public Hearing, and set August 20, 2024, to consider Ordinance 541 adopting changes to the Angels Municipal Code regarding small and large animal keeping including increasing the number of fowl allowed per parcel, requiring fowl to be kept in adequately sized coops, requiring 10-foot setbacks from property lines for coops, prohibiting roosters, eliminating permit requirements, and maintaining fowl in a clean and healthy environment. Changes will amend portions of Section 17.09.010 (Definitions), 1.17.170 (Public nuisance), add a new Section 17.06.220 addressing small and large animal keeping and delete portions of existing code sections previously referencing the use (17.18.030 K., L.; 17.13.020 C; 17.13.030 D, and 17.15.020 C&D)

Recommendation:

Introduce, Waive first Reading, Hold a Public Hearing, and set August 20, 2024, to consider Ordinance 541 adopting changes to the Angels Municipal Code regarding small and large animal keeping including increasing the number of fowl allowed per parcel, requiring fowl to be kept in adequately sized coops, requiring 10-foot setbacks from property lines for coops, prohibiting roosters, eliminating permit requirements, and maintaining fowl in a clean and healthy environment. Changes will amend portions of Section 17.09.010 (Definitions), 1.17.170 (Public nuisance), add a new Section 17.06.220 addressing small and large animal keeping and delete portions of existing code sections previously referencing the use (17.18.030 K., L.; 17.13.020 C; 17.13.030 D, and 17.15.020 C&D)

The City Council may:

- A. Adopt the Ordinance as originally written (**Attachment A**)
- B. Adopt the Ordinance as amended by the Planning Commission (**Attachment B**)
- C. Adopt the Ordinance with a combination of provisions in both **Attachment A** and **Attachment B**
- D. Adopt the ordinance with minor revisions to either or both **Attachment A** or **B**; or
- E. Return the Ordinance to staff for additional review and evaluation

The primary outstanding issue for resolution between the Planning Commission recommendations and the City Council original proposal is:

- Establishing a minimum parcel size in the City to allow 12 chickens (one small non-hoofed animal unit):

The two options proposed are:

1. No minimum parcel size up to 0.5 acre or
2. Variable minimums for smaller parcel sizes below 0.5 acre

Planning staff suggests a third option:

3. Consider allowing small or large animal keeping only on lots that are legal conforming lots as to minimum parcel size for the applicable zoning district (i.e., an R-1 zoned lot of 7,260± square feet or larger is permitted to maintain 12 chickens; while a legal **non-conforming** lot of less than 7,260± square feet would be allowed to maintain fewer chickens). There are numerous historical lots citywide well below legal conforming size. For example, there are numerous parcels in “The Annex” of 4,000± square feet instead of 7,260 square feet as required for an R-1 zoned lot (i.e., legal **nonconforming** lots)

Background:

The City of Angels adopted Ordinance 511 on September 21, 2021. This ordinance introduced the concept of small and large Animal Keeping on small residential lots. The small lot animal-keeping provisions of Ordinance 511 were introduced as a temporary provision to facilitate chicken-keeping during the pandemic with the staff report for Ordinance 511 focusing on small-lot animal keeping. The staff recommendation at that time called for adopting a refined ordinance at a future date.

In response to public input at the April 16, 2024, City Council meeting; the City Council discussed amendments to the small-lot animal keeping code provisions focusing on chickens and fowl. The Council reviewed staff recommendations at its May 7, 2024, and June 4, 2024, meetings (**Attachment A**). Staff was directed to incorporate the following code revisions:

- Allow 12-15 chickens per parcel
- Require chickens to be kept in adequately sized coops
- Require at least 10-foot setbacks from property lines for coops
- Prohibit roosters
- Maintain fowl in a clean and healthy environment

On July 11, 2024, the City of Angels Planning Commission considered the draft code amendments incorporating the preceding and introduced to the City Council (**Attachment A**). The Commission made recommended changes to the proposed ordinance (**Attachment B**) related to:

- A. Density and intensity standards for small animal keeping (i.e., recommending fewer small animals on the smallest City parcels with increased numbers of small animals on larger parcels compared to the proposed changes brought before City Council);
- B. Recommended that small animal keeping in Medium-Density Residential (R-2) and Multiple-Family Residential (R-3) zoning districts, normally associated with apartments (recommending that small-animal keeping not be allowed in those districts or allowed only in common areas); and
- C. That *hoofed* animals raised for a recognized youth educational program be limited to parcels one acre or larger in the City (non-hoofed would be regulated as per city code)

Please refer to the Analysis and Discussion section for issues raised by the Planning Commissioners. Planning Commission recommendations were passed on a vote of 4-0 (one absence) pursuant to Resolution of Intent 24-010 (**Attachment B**).

Strategic Plan Alignment

Conservation and Open Space. Protect the health and safety of people and property in the city from natural and man-made hazards. Animal-keeping ultimately comes down to maintaining animals in a manner that does not create a public nuisance (i.e., health hazard) and neighborhood disruptions.

Discussion/Analysis

Based on public input and staff direction from Council, attached Draft Code revisions (**Attachment A**) were provided for input and further direction from the Planning Commission (**Attachment B**).

Planning Commission discussions focused on

- A. Density and intensity standards for small animal-keeping. Several commissioners expressed concerns that increasing the density of small animals on the smallest city parcels would result in conflicts with neighbors including attracting snakes, rats, racoons, insects, and smells resulting in extensive code complaints and potentially conflicting with Angels Municipal Code requirements that the following finding be made in conjunction with code revisions: **The proposed changes or amendments will not be substantially detrimental to the health, safety, or general welfare of the City.**

Ultimately, the commissioners concluded that the density and intensity standards in **Table 1** coupled with the code provisions making violations a public nuisance would support a finding that the proposed changes or amendments would not be substantially detrimental to the health, safety, or general welfare of the city.

To assist the council in evaluating the differing recommendations for proposed density and intensity standards; the standards in the existing code, draft code presented to council, and Planning Commission recommendations are presented in **Table 1**.

As reference, the Single-Family Residential zoning district allows parcel sizes of 7,260 square foot minimums (i.e., 0.16 acre) with numerous legal nonconforming (existing, historic) lots averaging 4,300 square feet (0.10 acre or less).

As guidance, a review of several references¹ indicates that minimum square footage per chicken varies extensively with the size and type of chicken (e.g., heavy, light, bantam), age (1 day to 21 weeks+), and type of housing (e.g., confined, caged, or free range). A relatively generous minimum size per chicken averages 10± square feet per chicken (light breeds, confined housing—generally with a run) to 75± square feet per chicken (light breeds, caged without a run) plus space for feeders, waterers, and related². These sizes are recommended to encourage ventilation, reduce respiratory illnesses, reduce fighting, and properly manage litter. Because the proposed code requires chickens to be confined, space needs for free range chickens (2-4± square feet per chicken) are not included.

Others recommend 10 square feet for meat chickens and 15 square feet per chicken for layers. Still others recommend 4 square feet for the coop plus 10 square feet per chicken for a run (14± square feet per chicken).

Based on the preceding, an estimated “generous” minimum space calculation for 12 fully grown chickens (light breeds, confined or caged) varies between 120±/150± (with runs) and 900± (cage only) square feet plus area for feeders, waterers and related. Therefore, a generous

¹ Storey’s Guide to Raising Chickens 4th Edition. 2017; Guide to Backyard Chickens, Grit Country Skills Series (Spring 2024)

² Storey’s Guide to Raising Chickens, 4th Ed. 2017 Page 71.

“minimum” estimate would vary between 200± square feet and 1,000± square feet to keep 12 healthy chickens.

1.0 acre = 43,560 square feet.

0.75 acre = 32,670 square feet

0.50 acre = 21,780 square feet

0.25 acre = 10,890 square feet

R-1 zoning district = 7,260 square feet (0.16 acre minimum). However, there are numerous legal nonconforming lots throughout the City that are in the range of 4,000± square feet (0.10 acre). Special provisions for affordable housing further allow for parcels of 3,000 square feet (0.07 acre) in the R-1 zoning district.

Table 1: Comparison of Animal Keeping Density and Intensity based on parcel sizes

One small non hoofed animal unit = twelve poultry, twelve rabbits, or any combination of poultry and rabbits totaling twelve individual animals.

One small hoofed animal unit = two sheep or two goats.

Minimum parcel size (gross)	Maximum Allowable Livestock Units			
	Existing Code	Proposed Code as presented to Council	Planning Commission Recommendations	Staff suggestion for consideration
Legal non-conforming lot size for zoning district (e.g., 4,000 square foot lot in the R-1 zone)	See below	See below	See below	Legal non-conforming lot size: lot size as a percentage of total minimum lot size (e.g., 4,000 square foot lot in district requiring 7,260 square feet = 55%. 1 small animal unit (12 chickens) X 55% = 6.6 = 7 chickens)
Up to 0.25 acre	See below	See below	¼ small non-hoofed animal unit (e.g., 3 chickens)	See below
0.26 to 0.49 acre	See below	See below	½ small non-hoofed animal unit (e.g., 6 chickens)	See below
Up to 0.49 acre	¼ small non-hoofed animal unit (e.g., 3 chickens, or 2 chickens and one rabbit, or 2 rabbits and one chicken, or 3 rabbits)	See below	See above	See below
0.5 to 0.74 acre	½ small non-hoofed animal unit	See below	See below	See below
Up to 0.75 acre	See above	1 small non-hoofed animal unit (e.g., 12 chickens, or 6 chickens and 6 rabbits)	See below	1 small non-hoofed animal unit (e.g., 12 chickens, or 6 chickens and 6 rabbits) where legally conforming as to lot size
0.5 to 0.99 acre			1 small non-hoofed animal unit (e.g., 12 chickens, or 6 chickens and six rabbits)	
0.75 to 0.99 acre	¼ small non-hoofed animal unit OR one small hoofed animal unit	1 small non-hoofed animal unit OR one small hoofed animal	See above	1 small non-hoofed animal unit OR one small hoofed animal where legally conforming as to lot size
1 acre and above	1 small hoofed animal unit per 1 acre PLUS 1 small non hoofed animal unit per 1 acre	1 small hoofed animal unit per 1 acre PLUS 1 small non hoofed animal unit per 1 acre	1 small hoofed animal unit per 1 acre PLUS 1 small non hoofed animal unit per 1 acre	1 small hoofed animal unit per 1 acre PLUS 1 small non hoofed animal unit per 1 acre

As

illustrated in the preceding table, the primary difference between the City Council and Planning Commission codes is:

How many small non-hoofed animal units to allow on parcels of less than one-half acre in the city limits?

The City Council drafted ordinance proposes 1 small-non-hoofed animal units (12 chickens) on any size parcel up to 0.75 acre.

The Planning Commission recommendations propose 1 small non-hoofed animal unit (12 chickens) only on parcels 0.5 acre or larger (with smaller numbers of chickens allowed on smaller parcels).

- B. Medium and High Density Residential Districts. Given the density of multi-family residential zoning districts and the use of such zoning districts for apartments; the Commission recommended that small animal keeping in Medium-Density Residential (R-2) and Multiple-Family Residential (R-3) zoning districts, not be allowed in those districts or be limited only to common areas.

- C. Youth education programs. Commissioners that had participated in youth education programs themselves, or had children who are or had participated in similar programs; noted that these programs partner with ranches and participants normally raise their hoofed animals (e.g., cattle, pigs, goats etc.) in a ranch setting on large acreage parcels and that it was not necessary to allow that activity on parcels of less than one acre in the city limits. Therefore, the Planning Commission recommends that *hoofed* animals raised for a recognized youth educational program be limited to parcels one acre or larger in the City to support a finding that the proposed changes or amendments would not be substantially detrimental to the health, safety, or general welfare of the city:

Pursuant to Angels Municipal Code (AMC) Section 17.90.040, the following findings are required for code amendments:

Finding A: The proposal conforms with the City's General Plan and Municipal Code

The proposed amendments will implement the following general plan goal, policies and programs:

Goal 4.E Reduce conflicts between urban and agricultural uses.

Policy

4.E.1 Recognize that agricultural uses are important to the economy and character of the region and that existing agricultural uses should be protected from potential land use conflicts with nearby urban uses.

4.E.c Update Title 17 of the City of Angels Municipal Code to Address Farm Animals in Urban Areas

Coordinate with the local farm bureau, 4-H and other stakeholders to update Title 17 of the City of Angels Municipal Code to establish parameters for keeping farm animals (e.g., livestock, poultry) in urban areas. Updates should address minimum parcel sizes appropriate for maintaining farm animals and standards for maintaining farm animals consistent with community health. Consideration should be given to the use of some farm animals in vegetation management and fire protection (e.g., through grazing).

The proposed revisions will implement these general plan goals, policies and programs by establishing requirements to allow for small and large animal keeping while reducing the likelihood of creating a public nuisance. Therefore, the proposed changes are consistent with the general plan and the municipal code.

Finding B: The proposed changes or amendments will not be substantially detrimental to the health, safety, or general welfare of the City.

The primary purpose of the proposed code amendment is to ensure that small and large animal keeping does not create a public nuisance. Therefore, the changes will not be substantially detrimental to the health, safety, or general welfare of the City, but rather will protect the general health, safety, and general welfare of the city.

Based on the preceding, the proposed code amendments are consistent with this finding.

ENVIRONMENTAL FINDINGS

Pursuant to the state and City guidelines for implementing the California Environmental Quality Act (CEQA), the proposed code amendments are Categorically exempt from further review pursuant to Section 15304, Class 4 (Minor Alterations to Land) and involve only minor conversions or alterations of land to allow for animal keeping and because the proposed amendments implement a program identified within the scope of the 2020 General Plan Environmental Impact Report adopted for the 2020 General Plan.

Financial Impact

Council directed that a permitting or registration system for small-animal keeping not be used because insufficient staff exists to properly manage a licensing/ administrative use permit/registration pathway. The proposed amendments exclude such provisions.

Attachments

Attachment A – City Council Draft Ordinance

Attachment B -- Planning Commission Resolution of Intent 24-010 with proposed Planning Commission Changes

Attachment C – Ordinance 541

ATTACHMENT A

Proposed Code Amendment – as presented to City Council

Amend Section 17.09.010 “A” Definitions as follows:

Animal Keeping. See "small animal keeping," "large animal keeping," "limited small animal keeping," and "limited large animal keeping."

"Animal keeping, large" means raising or keeping large hoofed animals customarily raised or kept on farms including, but not limited to, horses, cows, bulls, calves, oxen, pigs, hogs, and swine ~~as established in Section 17.06.220~~

"Animal keeping, limited large" means that the keeping of certain large animals may be ~~permitted subject to the following density standards~~ ~~permitted as established in Section 17.06.220:~~

"Animal keeping, limited small" means the keeping of the following small-to-moderate sized animals that may be permitted ~~subject to the following density standards:~~ ~~as established in Section 17.06.220~~

~~One small nonhoofed animal unit – twelve poultry, twelve rabbits, or any combination of poultry and rabbits totaling twelve individual animals.~~

~~One small hoofed animal unit – two sheep or two goats.~~

Minimum Parcel Size (Gross)	Maximum Allowable Livestock Units
Up to 0.49 acre	1/4 small nonhoofed animal unit (e.g., 3 chickens, or 2 chickens and one rabbit, or 2 rabbits and one chicken, or 3 rabbits)
0.5 to 0.74 acre	1/2 small nonhoofed animal unit
0.75 to 0.99 acre	3/4 small nonhoofed animal unit OR One small hoofed animal unit
1.0 acre and above	1 small hoofed animal unit per 1 acre PLUS 1 small nonhoofed animal unit per 1 acre

~~Up to a maximum of twenty-four small nonhoofed animals on any single parcel.~~

"Animal keeping, small" means raising or keeping small ~~nonhoofed~~ ~~non hoofed~~ animals customarily raised or kept on farms including, but not limited to, poultry and rabbits. It also includes small or moderate-sized hoofed animals including, but not limited to, sheep and goats ~~as established in Section 17.06.220.~~

Amend the following :

1.17.170 Public nuisance--Dangerous animals, livestock.

It is unlawful and it shall be a public nuisance to keep in residential zones:

- A. Livestock, except as otherwise specifically provided in the individual zoning district in Section 17.06.220;
- B. Other animals considered to be dangerous to the public. (Ord. 514 §1 (Att. B), 2021)

Add a new Section

General Provisions and Exceptions

Section 17.06.220 Animal Keeping

A. Generally

- 1. All animal keeping shall comply with the provisions of Angels Municipal Code Chapter 1.17 (Public Nuisance)
- 2. All animals shall be maintained in a clean, safe, healthy, and humane manner.

B. Small Animal Keeping

- 1. Density. Limited small animal keeping is permitted in all zoning districts, except R-2 and R-3, in accordance with the following density standards:

One small nonhoofed non hoofed animal unit = twelve poultry, twelve rabbits, or any combination of poultry and rabbits totaling twelve individual animals.

One small hoofed animal unit = two sheep or two goats.

Minimum Parcel Size (Gross)	Maximum Allowable Livestock Units
<u>Up to 0.49 acre</u>	<u>1/4 small nonhoofed animal unit (e.g., 3 chickens, or 2 chickens and one rabbit, or 2 rabbits and one chicken, or 3 rabbits)</u>
<u>0.5 to 0.74 acre</u>	<u>1/2 small nonhoofed animal unit</u>

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Minimum Parcel Size (Gross)	Maximum Allowable Livestock Units
0.75 to 0.99 acre	3/4 small nonhoofed animal unit OR One small hoofed animal unit
Up to 0.75 acre	1 small non-hoofed animal unit (e.g., 12 chickens, or 6 chickens and 6 rabbits)
0.75 to 0.99 acre	1 small non-hoofed animal unit OR one small hoofed animal
1.0 acre and above	1 small hoofed animal unit per 1 acre PLUS 1 small nonhoofed non hoofed animal unit per 1 acre

~~Up to a maximum of twenty four small nonhoofed animals on any single parcel.~~

- ~~2. Roosters 6 weeks of age or older are prohibited.~~
- ~~3. Poultry shall be maintained in coops. Coops shall be set back from property boundaries by a minimum of 10 feet.~~

C. Large Animal Keeping

- ~~1. Large Animal Keeping is permitted on parcels zoned RE-1, RE-5, or SP in excess of one acre in size and on vacant parcels of any zoning district in excess of 5 acres.~~
- ~~2. Animals shall be maintained in a fenced area. Animals shall not roam freely outside property boundaries.~~

D. Animals raised for a recognized youth educational programs

~~A "recognized youth educational program" shall be as determined by the City. Animals raised for youth educational programs (e.g., 4-H, Future Farmers of America) are permitted on all parcels in accordance with the standards and guidelines of the educational program.~~

Delete all of the following:

17.18.030 Conditional uses.

Conditional uses in the R-1 district are:

- ~~K. Limited small animal keeping;~~

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~~L.— Limited large animal keeping on parcels one acre or greater in size;~~

17.13.020 Permitted uses.

Uses permitted in the residential estate, one-acre minimum (RE-1) district are:

~~C.— Small animal keeping;~~

17.13.030 Conditional uses.

Conditional uses in the residential estate, one-acre minimum (RE-1) district are:

~~D.— Large animal keeping;~~

17.15.020 Permitted uses.

Uses permitted in the residential estate, five-acre minimum (RE-5) district are:

~~C.— Small animal keeping;~~

~~D.— Large animal keeping;~~

CITY OF ANGELS
PLANNING COMMISSION

RESOLUTION NO. 24-10

A RESOLUTION OF INTENTION OF THE CITY OF ANGELS PLANNING COMMISSION RECOMMENDING TO THE CITY COUNCIL AMENDMENTS RELATED TO ANIMAL KEEPING IN THE CITY. DELETE ANGELS MUNICIPAL CODE SECTION 17.90.030(C), AMEND DEFINITIONS OF ANIMAL KEEPING IN CHAPTER 17.09, CREATE A NEW SECTION 17.06.220 ELIMINATING PERMIT REQUIREMENTS FOR FOWL, INCREASING THE NUMBER OF PERMITTED FOWL, AND INCORPORATING PROVISIONS FOR COOPING, SETBACKS, AND PUBLIC NUISANCE. REMOVE REFERENCES TO ANIMAL KEEPING IN OTHER CODE SECTIONS (17.13.020, 17.13.030, 17.15.020, 17.18.030 AND OTHERS). AMEND APPLICABLE CODE SECTIONS TO CROSS REFERENCE THE ADDITION.

WHEREAS, the City of Angels, Planning Commission is authorized by Angels Municipal Code Section 17.90.020(B) to initiate amendment to the City’s zoning code upon adopting a resolution of intention; and

WHEREAS, the City Council directed the Planning Commission to prepare an ordinance amending the provisions for small and large animal keeping; and

WHEREAS, a notice of public hearing for the proposed action was published June 27, 2024, in the Calaveras Enterprise; and

WHEREAS, the Planning Commission held a duly noticed public hearing on July 11, 2024, and received public input on the proposed revisions to the Municipal Code; and

WHEREAS, the proposed changes to the Municipal Code are in conformance with the City’s general plan; and

WHEREAS, the proposed changes are consistent with the City’s Municipal Code; and

WHEREAS, the proposed changes to the Municipal Code will not be detrimental to the health, safety, and general welfare of the City and its people; and

WHEREAS, the proposed changes to the Municipal Code are exempt from further environmental review pursuant to the state guidelines for implementing the California Environmental Quality Act (CEQA);

NOW, THEREFORE, BE IT RESOLVED, the Planning Commission hereby recommends to the City Council the addition of a new Section 17.06.220 and associated changes identified in Attachment B related to animal keeping and directs staff to provide this recommendation of the planning commission and supporting findings to the City Council in writing within thirty days.

The foregoing resolution was introduced and moved for adoption on July 11, 2024, by Commissioner Stammerjohan and being duly seconded by Commissioner Gordon.

PASSED AND ADOPTED THIS 11th day of July, by the following vote:




AYES: Broeder, Gordon, Stemmerjohan, Whitford

NOES: None

ABSTAIN: None

ABSENT: None

ATTEST: None



John Broeder
Chairman



Caytlyn Schaner
Deputy City Clerk



ATTACHMENT B

Proposed Code Amendments –

Planning Commission Changes (shown in green)

Amend Section 17.09.010 “A” Definitions as follows:

Animal Keeping. See "small animal keeping," "large animal keeping," "limited small animal keeping," and "limited large animal keeping."

"Animal keeping, large" means raising or keeping large hoofed animals customarily raised or kept on farms including, but not limited to, horses, cows, bulls, calves, oxen, pigs, hogs, and swine as established in Section 17.06.220

"Animal keeping, limited large" means that the keeping of certain large animals may be permitted subject to the following density standards permitted as established in Section 17.06.220:

"Animal keeping, limited small" means the keeping of the following small-to-moderate sized animals that may be permitted subject to the following density standards: as established in Section 17.06.220

One small nonhoofed animal unit = twelve poultry, twelve rabbits, or any combination of poultry and rabbits totaling twelve individual animals.

One small hoofed animal unit = two sheep or two goats.

Minimum Parcel Size (Gross)	Maximum Allowable Livestock Units
Up to 0.49 acre	1/4 small nonhoofed animal unit (e.g., 3 chickens, or 2 chickens and one rabbit, or 2 rabbits and one chicken, or 3 rabbits)
0.5 to 0.74 acre	1/2 small nonhoofed animal unit
0.75 to 0.99 acre	3/4 small nonhoofed animal unit OR One small hoofed animal unit
1.0 acre and above	1 small hoofed animal unit per 1 acre PLUS 1 small nonhoofed animal unit per 1 acre

Up to a maximum of twenty four small nonhoofed animals on any single parcel.

"Animal keeping, small" means raising or keeping small nonhoofed non hoofed animals customarily raised or kept on farms including, but not limited to, poultry and rabbits. It also includes small or moderate-sized hoofed animals including, but not limited to, sheep and goats as established in Section 17.06.220.

Amend the following :

1.17.170 Public nuisance--Dangerous animals, livestock.

It is unlawful and it shall be a public nuisance to keep in residential zones:

- A. Livestock, except as otherwise specifically provided ~~in the individual zoning district in Section 17.06.220;~~
- B. Other animals considered to be dangerous to the public. (Ord. 514 §1 (Att. B), 2021)

Add a new Section

General Provisions and Exceptions

Section 17.06.220 Animal Keeping

A. Generally

- 1. All animal keeping shall comply with the provisions of Angels Municipal Code Chapter 1.17 (Public Nuisance)
- 2. All animals shall be maintained in a clean, safe, healthy, and humane manner.

B. Small Animal Keeping

- 1. Density. Limited small animal keeping is permitted in all zoning districts, except R-2 and R-3, in accordance with the following density standards:

One small ~~nonhoofed~~non hoofed animal unit = twelve poultry, twelve rabbits, or any combination of poultry and rabbits totaling twelve individual animals.

One small hoofed animal unit = two sheep or two goats.

Minimum Parcel Size (Gross)	Maximum Allowable Livestock Units
Up to 0.49 acre	1/4 small nonhoofed animal unit (e.g., 3 chickens, or 2 chickens and one rabbit, or 2 rabbits and one chicken, or 3 rabbits)
0.5 to 0.74 acre	1/2 small nonhoofed animal unit

Minimum Parcel Size (Gross)	Maximum Allowable Livestock Units
0.75 to 0.99 acre	3/4 small nonhoofed animal unit OR One small hoofed animal unit
<u>Up to 0.75 acre</u>	<u>1 small non-hoofed animal unit (e.g., 12 chickens, or 6 chickens and 6 rabbits)</u>
<u>0.75 to 0.99 acre</u>	<u>1 small non-hoofed animal unit OR one small hoofed animal</u>
1.0 acre and above	1 small hoofed animal unit per 1 acre PLUS 1 small nonhoofed <u>non hoofed</u> animal unit per 1 acre

~~Up to a maximum of twenty-four small nonhoofed animals on any single parcel.~~

Minimum Parcel Size (Gross)	Maximum Allowable Livestock Units
Up to 0.25 acre	¼ small non-hoofed animal unit (e.g., 3 chickens)
0.26-0.49 acre	½ small non-hoofed animal unit (e.g., 6 chickens)
0.50 acre to 0.99	1 small non-hoofed animal unit (e.g., 12 chickens, or 6 chickens and 6 rabbits)
1.0 acre and above	1 small hoofed animal unit per 1 acre PLUS 1 small non hoofed animal unit per 1 acre

- 2. Roosters 6 weeks of age or older are prohibited.
- 3. Poultry shall be maintained in coops. Coops shall be set back from property boundaries by a minimum of 10 feet.

C. Large Animal Keeping

- 1. Large Animal Keeping is permitted on parcels zoned RE-1, RE-5, or SP in excess of one acre in size and on vacant parcels of any zoning district in excess of 5 acres.
- 2. Animals shall be maintained in a fenced area. Animals shall not roam freely outside property boundaries.

D. Hoofed Animals raised for a recognized youth educational programs
A “recognized youth educational program” shall be as determined by the City.
Hoofed animals raised for youth educational programs (e.g., 4-H, Future

Farmers of America) on parcels one acre or larger, regardless of zoning, are permitted ~~on all parcels~~ in accordance with the standards and guidelines of the educational program.

Delete all of the following:

17.18.030 Conditional uses.

Conditional uses in the R-1 district are:

- ~~K.— Limited small animal keeping;~~
- ~~L.— Limited large animal keeping on parcels one acre or greater in size;~~

17.13.020 Permitted uses.

Uses permitted in the residential estate, one-acre minimum (RE-1) district are:

- ~~C.— Small animal keeping;~~

17.13.030 Conditional uses.

Conditional uses in the residential estate, one-acre minimum (RE-1) district are:

- ~~D.— Large animal keeping;~~

17.15.020 Permitted uses.

Uses permitted in the residential estate, five-acre minimum (RE-5) district are:

- ~~C.— Small animal keeping;~~
- ~~D.— Large animal keeping;~~

**CITY OF ANGELS
CITY COUNCIL
ORDINANCE 541**

ADOPTING CHANGES TO THE ANGELS MUNICIPAL CODE REGARDING SMALL AND LARGE ANIMAL KEEPING INCLUDING INCREASING THE NUMBER OF FOWL ALLOWED PER PARCEL, REQUIRING FOWL TO BE KEPT IN ADEQUATELY SIZED COOPS, REQUIRING 10-FOOT SETBACKS FROM PROPERTY LINES FOR COOPS, PROHIBITING ROOSTERS, ELIMINATING PERMIT REQUIREMENTS, AND MAINTAINING FOWL IN A CLEAN AND HEALTHY ENVIRONMENT. CHANGES WILL AMEND PORTIONS OF SECTION 17.09.010 (DEFINITIONS), 1.17.170 (PUBLIC NUISANCE), ADD A NEW SECTION 17.06.220 ADDRESSING SMALL AND LARGE ANIMAL KEEPING AND DELETE PORTIONS OF EXISTING CODE SECTIONS PREVIOUSLY REFERENCING THE USE (17.18.030 K., L.; 17.13.020 C; 17.13.030 D, AND 17.15.020 C&D)

WHEREAS, the City of Angels, City Council is authorized by Angels Municipal Code Section 17.90.020(B) to initiate amendment to the City’s zoning code; and

WHEREAS, the City Council directed the Planning Commission to amend the City’s zoning code relative to Animal Keeping; and

WHEREAS, the Planning Commission held a duly noticed public hearing on July 11, 2024, received public input on the proposed revisions to the Municipal Code; and adopted Resolution of Intent 24-010 recommending to the City Council adoption of proposed code amendments; and

WHEREAS, the City of Angels City Council did publish a notice of public hearing on July 18, 2024, and did hold a public hearing on August 6, 2024, introducing the ordinance and set and held a second public hearing to consider adoption on August 20, 2024, and incorporated final revisions; and

WHEREAS, the City of Angels City Council finds that it is to the benefit of the City to protect the health and safety of people and property in the city from natural and man-made hazards;

NOW THEREFORE BE IT RESOLVED that the City of Angels City Council hereby adopts Ordinance 541 in accordance with **Attachment A** based on the following findings:

1. The proposal is consistent with the City of Angels Municipal Code.
2. The proposal is consistent with the City of Angels General Plan
3. The proposed change or amendment will not be substantially detrimental to the health, safety, or general welfare of the city.
4. The proposed change to the Municipal Code is exempt from further environmental review pursuant to the state and City guidelines for implementing the California Environmental Quality Act (CEQA), the proposed code amendments are Categorically exempt from further review pursuant to Section 15304, Class 4 (Minor Alterations to Land) and involve only minor conversions or alterations of land to allow for animal keeping and because the proposed amendments implement a program identified within the scope of the 2020 General Plan Environmental Impact Report adopted for the 2020 General Plan.

The foregoing Ordinance or a summary shall, before the expiration of fifteen (15) days of its passage, be published with the names of the Council members voting for and against the same once in a newspaper of general circulation printed and published in the County of Calaveras, State of California, and said Ordinance shall take effect and be in force thirty (30) days after the passage thereof.

The foregoing Ordinance was introduced at a regular meeting of the City of Angels City Council held on August 6, 2024, and passed and adopted as an ordinance of said City at a regular meeting of said Council held on August 20, 2024, by the following vote:

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

Jennifer Herndon Mayor

Rose Beristianos, City Clerk



HOME OF THE JUMPING FROG

Attachment A

City Council Proposed Changes incorporating SOME Planning Commission Changes and incorporating Staff Recommended Change

ATTACHMENT A to Ordinance 541

Amend Section 17.09.010 "A" Definitions as follows:

Animal Keeping. See "small animal keeping," "large animal keeping," "limited small animal keeping," and "limited large animal keeping."

"Animal keeping, large" means raising or keeping large hoofed animals customarily raised or kept on farms including, but not limited to, horses, cows, bulls, calves, oxen, pigs, hogs, and swine ~~as established in Section 17.06.220~~

"Animal keeping, limited large" means that the keeping of certain large animals may be ~~permitted subject to the following density standards permitted as established in Section 17.06.220:~~

"Animal keeping, limited small" means the keeping of the following small-to-moderate sized animals that may be permitted ~~subject to the following density standards: as established in Section 17.06.220~~

~~One small nonhoofed animal unit = twelve poultry, twelve rabbits, or any combination of poultry and rabbits totaling twelve individual animals.~~

~~One small hoofed animal unit = two sheep or two goats.~~

Minimum Parcel Size (Gross)	Maximum Allowable Livestock Units
Up to 0.49 acre	1/4 small nonhoofed animal unit (e.g., 3 chickens, or 2 chickens and one rabbit, or 2 rabbits and one chicken, or 3 rabbits)
0.5 to 0.74 acre	1/2 small nonhoofed animal unit
0.75 to 0.99 acre	3/4 small nonhoofed animal unit OR One small hoofed animal unit
1.0 acre and above	1 small hoofed animal unit per 1 acre PLUS 1 small nonhoofed animal unit per 1 acre

~~Up to a maximum of twenty-four small nonhoofed animals on any single parcel.~~

"Animal keeping, small" means raising or keeping small ~~nonhoofed~~non hoofed animals customarily raised or kept on farms including, but not limited to, poultry and rabbits. It also includes small or moderate-sized hoofed animals including, but not limited to, sheep and goats ~~as established in Section 17.06.220.~~

Amend the following:

1.17.170 Public nuisance--Dangerous animals, livestock.

It is unlawful and it shall be a public nuisance to keep in residential zones:

- A. Livestock, except as otherwise specifically provided ~~in the individual zoning district in Section 17.06.220;~~
- B. Other animals considered to be dangerous to the public. (Ord. 514 §1 (Att. B), 2021)

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Add a new Section

General Provisions and Exceptions
Section 17.06.220 Animal Keeping

A. Generally

- 1. All animal keeping shall comply with the provisions of Angels Municipal Code Chapter 1.17 (Public Nuisance)
- 2. All animals shall be maintained in a clean, safe, healthy, and humane manner.

B. Small Animal Keeping

- 1. Density. Limited small animal keeping is permitted in all zoning districts, except R-2 and R-3, in accordance with the following density standards:

One small ~~nonhoofed~~non hoofed animal unit = twelve poultry, twelve rabbits, or any combination of poultry and rabbits totaling twelve individual animals.

One small hoofed animal unit = two sheep or two goats.

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Minimum Parcel Size (Gross)	Maximum Allowable Livestock Units
Up to 0.49 acre	1/4 small nonhoofed animal unit (e.g., 3 chickens, or 2 chickens and one rabbit, or 2 rabbits and one chicken, or 3 rabbits)
0.5 to 0.74 acre	1/2 small nonhoofed animal unit
0.75 to 0.99 acre	3/4 small nonhoofed animal unit OR One small hoofed animal unit

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Minimum Parcel Size (Gross)	Maximum Allowable Livestock Units
Parcels legally nonconforming as to size	Shall be a percentage of allowable livestock units equal to the proportionate size of the legally nonconforming lot to the required minimum lot size in the applicable zoning district. For example, the R-1 zoning district requires a minimum of 7,260 square foot minimum lot size. A legally nonconforming 4,000 square foot is 55% of 7,260 square feet. Therefore, if one small animal unit is allowed based on the minimum allowable legally conforming parcel size of 7,260 square feet, then 55% of the allowable animal units, rounded up to the nearest number, are allowed. For example, a 4,000 square foot legally nonconforming lot in the R-1 zoning district would allow 55% of 12 chickens (one animal unit) or 6.6 chickens = 7 chickens.
<u>Up to 0.75 acre on parcels legally conforming as to size</u>	<u>1 small non-hoofed animal unit (e.g., 12 chickens, or 6 chickens and 6 rabbits)</u>
<u>0.75 to 0.99 acre on parcels legally conforming as to size</u>	<u>1 small non-hoofed animal unit OR one small hoofed animal</u>
<u>1.0 acre and above</u>	1 small hoofed animal unit per 1 acre PLUS 1 small nonhoofednon hoofed animal unit per 1 acre

Up to a maximum of twenty-four small nonhoofed animals on any single parcel.

2. Roosters 6 weeks of age or older are prohibited.

3. Poultry shall be maintained in coops. Coops shall be set back from property boundaries by a minimum of 10 feet.

C. Large Animal Keeping

1. Large Animal Keeping is permitted on parcels zoned RE-1, RE-5, or SP in excess of one acre in size and on vacant parcels of any zoning district in excess of 5 acres.

2. Animals shall be maintained in a fenced area. Animals shall not roam freely outside property boundaries.

D. Animals raised for a recognized youth educational programs

A "recognized youth educational program" shall be as determined by the City.

Animals raised for youth educational programs (e.g., 4-H, Future Farmers of

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America) are permitted on all parcels in accordance with the standards and guidelines of the educational program.

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17.18.030 Conditional uses.

Conditional uses in the R-1 district are:

~~K. Limited small animal keeping;~~

~~L. Limited large animal keeping on parcels one acre or greater in size;~~

17.13.020 Permitted uses.

Uses permitted in the residential estate, one-acre minimum (RE-1) district are:

~~C. Small animal keeping;~~

17.13.030 Conditional uses.

Conditional uses in the residential estate, one-acre minimum (RE-1) district are:

~~D. Large animal keeping;~~

17.15.020 Permitted uses.

Uses permitted in the residential estate, five-acre minimum (RE-5) district are:

~~C. Small animal keeping;~~

~~D. Large animal keeping;~~



CITY HALL

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

DATE: August 6, 2024
TO: City Council
FROM: Dave Richards, Contract City Engineer
RE: APPROVE CONSTRUCTION CHANGE ORDER NO. 001, BOOSTER WAY SEWER REPLACEMENT PROJECT

RECOMMENDATION:

Approve Construction Change Order No. 001 for the removal and replacement of a 10-inch sewer line and manhole in the amount of \$46,025.30.

STRATEGIC PLAN ALIGNMENT:

The Booster Way sewer crossing of Angels Creek and China Gulch represents a critical element in the East Angels Trunk Sewer system serving large areas within the City. Upgrade of the sewer crossing has been identified as a high priority objective in the City wastewater master plan and would correct a hydraulic bottleneck and historical source of sewer overflows during significant rain events. Increasing the capacity of the sewer crossing would also facilitate approved development in the upstream sewer shed.

BACKGROUND:

The Booster Way Sewer Replacement Project was awarded to R Sutton Enterprises (Contractor) for a total amount of \$639,575. The project consists of the following:

- Replacement of sewer crossings at China Gulch and Angels Creek with armored stainless steel piping.
- Removal and replacement of sewer piping serving the Stelte Homes subdivision.
- Construction of two new manholes to facilitate access and maintenance of the East Angels Trunk Sewer.
- Removal and replacement two manholes at the Angels Creek sewer crossing.
- Removal and replacement of 110 ft of trunk sewer within Tryon Park.
- Reconstruction of sewer laterals serving UWPA property.
- Bypass pumping to maintain trunk sewer operation throughout construction.

Notice to proceed was issued to the Contractor in May and work is progressing with bypass pumping and sewer reconstruction expected to begin later this month. Completion of the project is anticipated in September.





CITY HALL

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

DISCUSSION:

During construction of the project, potholing of existing utilities was undertaken by the Contractor to confirm location and to avoid potential conflicts. One section of the existing trunk sewer not scheduled for replacement was exposed and found to be in poor condition along with one manhole upstream of the Angels Creek sewer crossing. Based on a visual inspection of the existing pipeline with City staff, the City Water/Wastewater Engineer recommended replacement of approximately 70 ft of 10-inch asbestos cement pipe with 10-inch ductile iron pipe and one sewer manhole. Rather than accomplishing this work at a future date at likely higher costs, because this improvement can be readily incorporated into the current scope of work, a construction change order was negotiated with the Contractor and is attached for reference. This work would then be accomplished as part of the Angels Creek sewer crossing reconstruction during planned sewer bypassing.

FINANCIAL IMPACT:

The Booster Way Sewer Replacement Project is funded through the approved wastewater capital improvement program (CIP). Depending on final project costs, an adjustment in project funding through the CIP may be required.

ATTACHMENTS:

Construction Change Order No. 001 signed by the City Water/Wastewater Engineer and Contractor.





CHANGE ORDER
City Of Angels

Change requested by: Engineer Contractor

CHANGE ORDER NO. 001	CONTRACT NUMBER	PROJECT Booster Way Sewer Replacement Project	FEDERAL NUMBER(S)
-------------------------	-----------------	--	-------------------

TO
R Sutton Enterprises, LLC, Contractor

You are directed to make the following changes from the plans and specifications or do the following described work not included in the plans and specifications for this contract. **NOTE: This change order is not effective until approved by the engineer.**

Description of work to be done, estimate of quantities, and prices to be paid.

As shown in the attached drawing, Contractor shall complete the following tasks:

1. Remove existing 10" ACP sewer between MH 45 and MH 45-A and dispose of offsite.
2. Remove existing MH 45.
3. Furnish and install 10" DIP sewer between MH 45 and MH 45-A including testing per City standards.
4. Replace MH 45 per City Standards.
5. Restore pavement per City Standards.

A summary of the costs to complete the above tasks is as follows:

Furnish and install 10" sewer	67/LF	\$245/LF	\$16,415.00
Remove existing sewer lines	67 LF	\$125/LF	\$8,375.00
Remove existing manhole (MH 45)	1/LS	\$4,500/LS	\$4,500.00
Install new manhole (MH 45)	1 LS	\$15,000/LS	\$15,000.00
HMA	3.7/TON	\$469/TON	\$1,735.30

Estimated Cost: Increase Decrease **\$46,025.30**

For this order, the time of completion will be adjusted as follows: Additional 7 calendar days

SUBMITTED BY

SIGNATURE 	(PRINT NAME AND TITLE) Dave Richard, Engineer of Record	DATE 8/1/2024
---------------	--	------------------

CITY APPROVAL BY

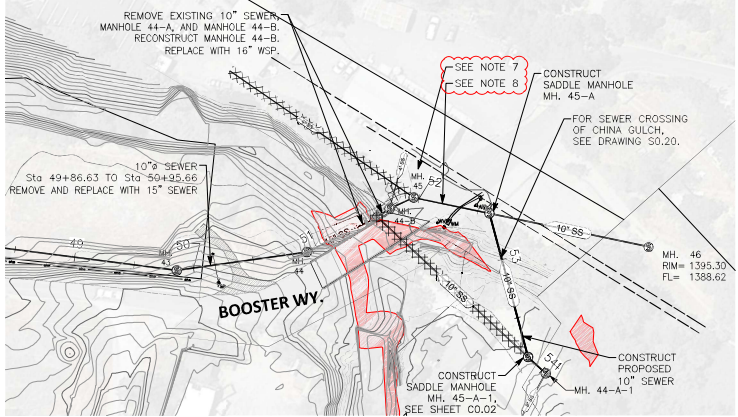
SIGNATURE	(PRINT NAME AND TITLE)	DATE
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We, the undersigned contractor, have given careful consideration to the change proposed and agree to provide equipment, furnish materials, and perform the work specified above, and will accept as full payment the prices shown above. **NOTE: If you do not sign this order, you are directed to proceed with the ordered work. You may file a Request for Information within 15 days.**

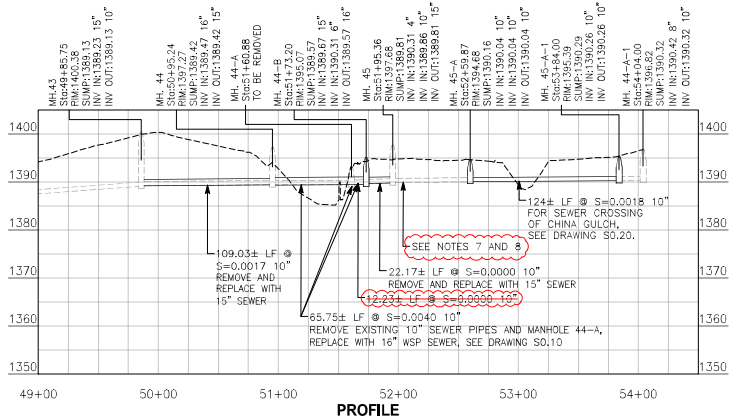
CONTRACTOR ACCEPTANCE BY

SIGNATURE 	(PRINT NAME AND TITLE) Paul Johnson P/M/Supervisor	DATE 8-2-24
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DESIGNED BY K. TRAN	DATE REVISION 08/07/24
REVIEWED BY K. TRAN	DATE REVISION 08/07/24
DESIGNED BY D. RICHARD	DATE REVISION
CHECKED BY D. RICHARD	DATE REVISION
CONSULTANT PROJECT MANAGER D. RICHARD	
CITY OF ANGELES - DEPARTMENT OF PUBLIC WORKS BOOSTER WAY SEWER REPLACEMENT PROJECT	



PLAN
SCALE: 1" = 40'
(FOR FULL SIZE PRINT = 22"x34")



PROFILE
HORIZ SCALE: 1" = 40'
VERT SCALE: 1" = 10'
(FOR FULL SIZE PRINT = 22"x34")

Dewberry

REGISTERED PROFESSIONAL ENGINEER
No. 50722
Exp. 06/30/24
CIVIL
STATE OF CALIFORNIA

SHEET No.	TOTAL SHEETS
23	27

CITY OF ANGELES
DEPARTMENT OF PUBLIC WORKS
2200 CENTINELA ROAD
ANGELES CAMP, CA 92222

DEWBERRY
903 W CENTER STREET
MANTECA, CA 95337

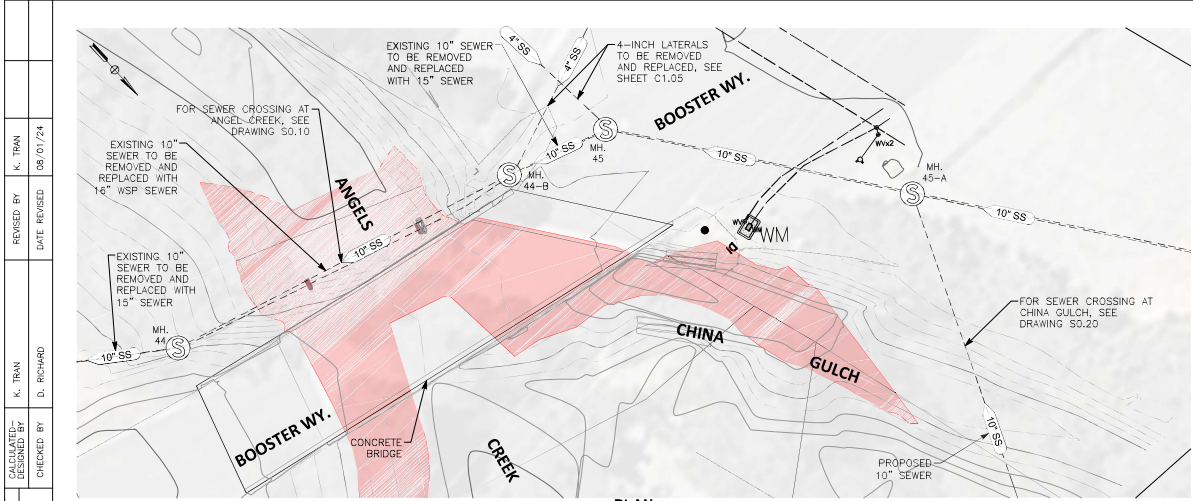
- NOTES:**
1. FOR SADDLE MANHOLE, SEE DETAIL 3, DRAWING C0.02.
 2. FOR DEMOLITION REQUIREMENTS BETWEEN MH. 43 - MH. 45, SEE DRAWING C1.01.
 4. FOR IMPROVEMENTS BETWEEN MH. 44 AND MH. 45, SEE PROPOSED SEWER IMPROVEMENTS ENLARGED PLAN, DRAWING C1.04.
 5. CONTRACTOR SHALL REMOVE EXISTING SEWER AND MANHOLES WHERE SHOWN WITHOUT CONSTRUCTION EQUIPMENT WITHIN EXCLUSION ZONE. CONSTRUCTION EQUIPMENT MAY BE LOCATED ON BRIDGE TO FACILITATE SEWER AND MANHOLE REMOVAL, SEE DRAWING G0.60.
 6. REMOVE 4-INCH UWPA SEWER LATERALS AND RE-CONSTRUCT AS SHOWN ON DRAWING C1.05.
 7. REMOVE AND REPLACE MH 45 WITH MANHOLE PER CITY STANDARD DRAWING SS-1.
 8. REMOVE 10" ACP SEWER AND REPLACE WITH 10" DIP SEWER.

USERNAME => jrt/rb
DWG FILE => BSR-R-C1.03-C1.04 C001.dwg

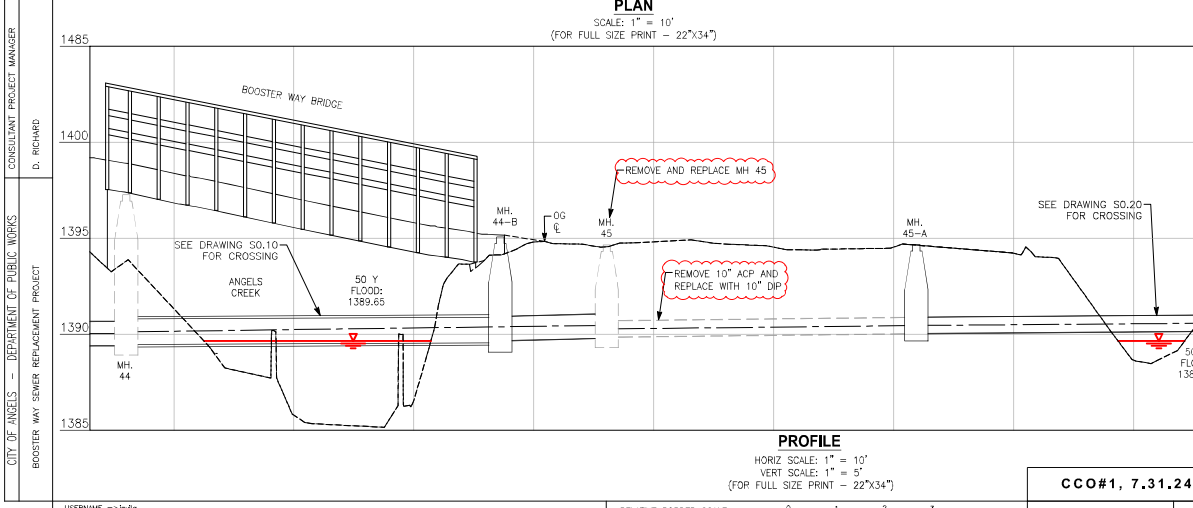


CCO#1, 7,31,24	BOOSTER WAY SEWER, MH 43 TO MH 44--A-1, PLAN AND PROFILE	C1.03
UNIT 0000	PROJECT NUMBER & PHASE	0000000001

DATE PLOTTED => Aug 01, 2024
 PLOT FILE => BSR-R-C1.03-C1.04 C001.dwg
 TIME PLOTTED => 12:28 PM



		SHEET NO. 24 TOTAL SHEETS 27
CITY OF ANGELES DEPARTMENT OF PUBLIC WORKS 2200 CENTINELA ROAD ANGELES CAMP, CA 95222		DEWBERRY 903 W CENTER STREET MANTECA, CA 95337



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RELATIVE BORDER SCALE 15 IN INCHES

UNIT 0000 PROJECT NUMBER & PHASE 0000000001

CCO#1, 7.31.24 PROPOSED SEWER IMPROVEMENTS ENLARGED PLAN, MH 44 TO MH 44-A-1

SHEET NO. 24 TOTAL SHEETS 27
 CITY OF ANGELES DEPARTMENT OF PUBLIC WORKS
 DEWBERRY
 2200 CENTINELA ROAD ANGELES CAMP, CA 95222
 903 W CENTER STREET MANTECA, CA 95337
 DATE PLOTTED => AUG 01, 2024
 TIME PLOTTED => 10:27 AM
 C1.04



CITY HALL

CITY OF ANGELS PO Box 667, 200 Monte Verda St. Suite B, Angels Camp, CA 95222 P: (209) 736-1346

DATE: August 6, 2024

TO: City Council

FROM: Steve Williams, Interim City Administrator

RE: **APPROVING THE ESTABLISHMENT OF NEW JOB DESCRIPTION OF BUILDING AND FIRE CODE OFFICIAL/CODE ENFORCEMENT OFFICER AND ASSOCIATED COST-NEUTRAL BUDGET TRANSFER**

RECOMMENDATION:

Resolution: Approving the establishment of a new job description of Building and Fire Code Official/Code Enforcement Officer.

Resolution: Approving a cost-neutral budget adjustment transferring \$170,000 from General Fund Building and Planning Consultant to General Fund Building and Planning Salaries & Benefits.

STRATEGIC PLAN ALIGNMENT:

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.

BACKGROUND/DISCUSSION:

On June 6, 2022, The City of Angels entered into an agreement with CSG Consultants to serve as on-call, contract Building Official, Building Inspector, and Code Enforcement services on an “as-needed” basis.



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) 736-1346

One CSG Building Official/Inspector and one CSG Code Enforcement Officer is typically assigned to the City of Angels one day per week for a period of 6-8 hours each.

In fiscal year 2023-2024, the City of Angels paid CSG Consultants \$152,864 for on-call, one day per week Building Official, Building Inspector, and Code Enforcement services without increasing costs.

The quality of services received from CSG Consultants has been satisfactory, however the City is in need of more frequent and consistent services.

The City of Angels strives to provide consistent and timely customer service. The current arrangement of having a building official and a code enforcement officer available only one, variable, day per week during limited hours is neither consistent nor timely service.

The individuals CSG Consultants assigned to Angeles Camp have been inconsistent. While CSG Consultants endeavors to assign a single person to serve Angeles Camp for each discipline, that person is not always available on the assigned day, and turnover in contracted professionals has been high.

The term of the existing agreement between the City of Angels and CSG Consultants concludes on June 6, 2025. Staff recommends maintaining this agreement with CSG Consultants through the established term of the agreement in the event the City has additional or excessive work which would benefit from supplemental staff from CSG Consultants.

In fiscal year 2024-2025, the City of Angels budgeted \$191,600 for CSG Consultant services. Staff recommends transferring \$170,000 of the \$191,600 budgeted to create a cost-neutral establishment of the recommended position. This would result in \$21,600 remaining in the CSG Consultant budget lines this fiscal year.

The essential functions of the proposed Building and Fire Code Official/Code Enforcement Officer include all the duties described in the current scope of services of the CSG Consultants agreement. Under the proposal contained herein, the City has the option to continue to use CSG Consultants on an as needed basis depending on workload and work demands of the individual selected to fill the Building and Fire Code Official/Code Enforcement Officer position.



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) 736-1346

The City of Angles and the community will benefit from a full-time, permanent Building and Fire Code Official/Code Enforcement Officer. The employment of a single individual will provide for consistency in the application of Building, Fire, and Municipal Codes. The regular schedule of the Building and Fire Code Official/Code Enforcement Officer will be Monday through Friday during regular business hours.

The Building and Fire Code Official/Code Enforcement Officer will be a fulltime employee assigned to the Exempt labor group. This position is FLSA exempt under the “Learned Professional” exemption. The Exempt labor group agrees to the establishment of this position as well as the proposed salary range.

Salary Plan Range 48

Annually					Hourly					
Step 1	Step 2	Step 3	Step 4	Step 5		Step 1	Step 2	Step 3	Step 4	Step 5
\$89,885	\$94,379	\$99,098	\$104,053	\$109,256		\$43.21	\$45.37	\$47.64	\$50.03	\$52.53

FINANCIAL IMPACT:

Budget Transfer of \$170,000 from Outside Consultant and Code Enforcement to Salaries and Benefits under Building and Planning budget.

ATTACHMENT:

- 1) Building and Fire Code Official/Code Enforcement Officer Job Description
- 2) Department of Labor Fact Sheet #17A – FLSA Exemption
- 3) Revised Exempt Salary Schedule
- 4) 2020 Salary Plan
- 5) Budget Transfer Form



HOME OF THE JUMPING FROG

**CITY OF ANGELS
CITY COUNCIL
RESOLUTION No. 24-60**

**A RESOLUTION OF THE CITY OF ANGELS CITY COUNCIL
APPROVING THE ESTABLISHMENT OF NEW JOB DESCRIPTION OF BUILDING AND
FIRE CODE OFFICIAL/CODE ENFORCEMENT OFFICER**

WHEREAS, on June 6, 2022, the City of Angels entered into an agreement with CSG Consultants to serve as on-call, contract Building Official, Building Inspector, and Code Enforcement services on an “as-needed” basis; and

WHEREAS, one CSG Building Official/Inspector and one CSG Code Enforcement Officer is typically assigned to the City of Angels one day per week for a period of 6-8 hours each; and

WHEREAS, the quality of services received from CSG Consultants has been satisfactory, however the City is in need of more frequent and consistent services without increasing costs; and

WHEREAS, the essential functions of the proposed Building and Fire Code Official/Code Enforcement Officer include all the duties described in the current scope of services of the CSG Consultants agreement; and

WHEREAS, the City has the option to continue to use CSG Consultants on an as needed basis depending on workload and work demands of the individual selected to fill the Building and Fire Code Official/Code Enforcement Officer position; and

WHEREAS, the City of Angles and the community will benefit from a full-time, permanent Building and Fire Code Official/Code Enforcement Officer.

WHEREAS, the Association has approved the salary schedule; and

NOW, THEREFORE, BE IT RESOLVED, that the City of Angels City Council does hereby approve the establishment of a Building and Fire Code Official/Code Enforcement Officer job description.

PASSED AND ADOPTED this 7th day of August 2024, by the following vote:

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

Jennifer Herndon, Mayor

Rose Beristianos,
City Clerk



HOME OF THE JUMPING FROG

**CITY OF ANGELS
CITY COUNCIL
RESOLUTION No. 24-61**

**A RESOLUTION OF THE CITY OF ANGELS CITY COUNCIL
APPROVING A COST-NEUTRAL BUDGET ADJUSTMENT TRANSFERRING \$170,000 FROM
GENERAL FUND BUILDING AND PLANNING CONSULTANT TO GENERAL FUND
BUILDING AND PLANNING SALARIES & BENEFITS**

WHEREAS, City of Angels Resolution 24-60, established the job description of Building and Fire Code Official/Code Enforcement Officer; and

WHEREAS, the authorization for the establishment of this position was intended to be a cost-neutral action; and

WHEREAS, adequate funds exist with the General Fund Building and Planning Consultant line item to support the salary and benefits of the newly created job description;

NOW, THEREFORE, BE IT RESOLVED, that the City of Angels City Council does hereby approve a cost-neutral budget adjustment transferring \$170,000 from General Fund Building and Planning Consultant to General Fund Building and Planning Salaries & Benefits.

PASSED AND ADOPTED this 7th day of August 2024, by the following vote:

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

Jennifer Herndon, Mayor

Rose Beristianos,
City Clerk



HOME OF THE JUMPING FROG



AUGUST 2024

FLSA: EXEMPT

BUILDING AND FIRE CODE OFFICIAL CODE ENFORCEMENT OFFICER

DEFINITION

Under direction, plans, reviews and performs a variety of inspections and code enforcement duties to ensure compliance with fire and life safety codes for new and existing construction, residential occupancies, and commercial or industrial activities; conducts plan checks for compliance with Fire Codes and ordinances, hazardous materials management, fire investigation and abatement; performs routine to complex plan review and inspections of residential, commercial, and industrial building sites to enforce building, plumbing, mechanical, electrical, and environmental codes; conducts resale inspections; ensures conformance with approved plans, specifications, standards, permits, and licensing; provides a variety of information to property owners, developers, architects, engineers, and contractors; completes work related to neighborhood preservation, code enforcement, enforcing city zoning, fire nuisance and related codes and regulation; and performs related work as required.

SUPERVISION RECEIVED AND EXERCISED

Receives general direction from assigned supervisory or management staff. Exercises technical and functional direction over and provides training to less experienced staff.

CLASS CHARACTERISTICS

This is an advanced-level classification responsible for performing the most complex work. Incumbents regularly work on tasks which are varied and complex, predominantly intellectual in character, requiring considerable discretion and independent judgment. Positions in the classification rely on experience and judgment to perform plan review and combination inspection activities. Many assignments are given with general guidelines and incumbents may be responsible for establishing objectives, timelines, and methods to enforce compliance with regulatory codes, laws, and ordinances, and ensure conformance with approved plans, specifications, standards, permits, and licensing. Work may be reviewed upon completion for soundness, appropriateness, and conformity to policy and requirements.

EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)

Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so qualified employees can perform the essential functions of the job.

- ▶ Plans, schedules, prioritizes, and assigns construction as well as fire/life safety inspections in consultation with management staff; communicates status of inspections to appropriate staff, working cooperatively to schedule inspections in accordance with established priorities.
- ▶ Oversees and performs field inspections of new and existing commercial, industrial, and residential properties at various stages of construction, alteration, and repair for conformance to codes, regulations, plans, specifications, standards, and architect and engineering drawings related to foundations, framing, electrical, mechanical, heating, plumbing, structure, finish, and a wide variety of other routine to complex building system elements; inspects a variety of structural member factors;

- ▶ examines grade, quality, and treatment of a variety of materials; performs final inspections.
- ▶ Performs non-structural plan checking for completeness, accuracy, and code compliance for new construction, alterations, or remodeling of existing structures; ensures compliance with applicable codes and accepted engineering practices.
- ▶ Prepares and issues resale reports post inspection detailing existing deficiencies and violations; identifies code corrections when appropriate; performs re-inspections; validates and issues a resale certificate of occupancy as appropriate.
- ▶ Initiates minor field changes on contract projects not involving structural or architectural features.
- ▶ Investigates complaints regarding existing buildings or new construction to determine if code violations or problem conditions exist; writes "stop work" notices for work being done without permits or in an unsafe manner.
- ▶ Consults with management regarding legal aspects of building inspection and other matters; attends code interpretation meetings.
- ▶ Confers with and provides information to developers, engineers, architects, property owners, contractors, and others regarding code requirements and alternatives; attends pre-construction meetings; resolves complaints and problems.
- ▶ Conducts follow-up inspections to ensure compliance; establishes and maintains accurate and complete case files; prepares documents and evidence for court proceedings; testifies in hearings and court proceedings, as necessary.
- ▶ Responds to land use and building safety complaints.
- ▶ Perform code enforcement activities.
- ▶ Identify, evaluate, and address problem areas and/or ordinance violations.
- ▶ Performs code inspection duties to ensure compliance with applicable city codes and ordinances.
- ▶ Administers the code enforcement and weed abatement programs.
- ▶ Administers the City's anti-graffiti and abatement efforts.
- ▶ Participate in programs involving abandoned and inoperative vehicle abatement on public and private property.
- ▶ Gather evidence for abatement hearings.
- ▶ Assists with fire investigation determining cause and origin.
- ▶ Formulates and enforces fire prevention policies and SOPs; recommends revisions to city fire codes.
- ▶ Prepares and presents staff and agenda reports and other necessary correspondence related to assigned activities and services; presents reports to various commissions, committees, and boards.
- ▶ Serves as a liaison for assigned functions with other City departments, divisions and outside agencies; provides staff support to commissions, committees, and task forces as necessary.
- ▶ Receives, investigates, and responds to difficult and sensitive problems and complaints in a professional manner; identifies and reports findings and takes necessary action.
- ▶ Provides technical and functional direction to assigned staff; reviews and controls quality of work; participates in performing complex building plan check and inspection duties.
- ▶ Trains employees in work principles, practices, methods, policies, procedures, and applicable Federal, State, and local laws, rules, codes, and regulations.
- ▶ Prepares and maintains a variety of correspondence, reports, correction notices, and other written materials.
- ▶ Represents the City in meetings with members of other public and private organizations, community groups, contractors, developers, and the public.
- ▶ Appears in court, or in hearings, if necessary, in the defense of code compliance.
- ▶ Ensure proper processing of official notices and follow-up related to established deadlines.
- ▶ Keep current on legislative actions and correspondence necessary to implement organizational objectives, studies, and projects.
- ▶ Compile information and data for a variety of reports.
- ▶ Operate computer(s) to enter, process, and acquire data relative to complaints, inspections and effective code enforcement and research complaints.
- ▶ Receive complaints and work with property owners, neighborhood organizations, and other concerned parties to resolve nuisance issues and avert legal action.
- ▶ Performs other duties as assigned.

QUALIFICATIONS

Knowledge of:

- ▶ Principles and practices of fire suppression, prevention, inspection, investigation, and damage control.
- ▶ Principles and practices of budget development and administration.
- ▶ Principles and practices of employee supervision, including work planning, assignment, review and evaluation, and the training of staff in work procedures.
- ▶ Principles and practices of leadership.
- ▶ Principles and techniques for working with groups and fostering effective team interaction to ensure teamwork is conducted smoothly.
- ▶ City and mandated safety rules, regulations, and protocols.
- ▶ Principles and practices of contract administration and management.
- ▶ Methods of techniques of preparing technical and administrative reports, and general business correspondence.
- ▶ Principles, practices, methods, materials, techniques, and safety standards of building construction, building inspection, and structural design for commercial, industrial, and residential buildings.
- ▶ Principles and practices of the Americans with Disabilities Act (ADA) as it relates to building construction.
- ▶ Proper field inspection methods and procedures.
- ▶ Building, plumbing, electrical, mechanical, life safety, energy, and related codes.
- ▶ Concepts and practices of non-structural plan review.
- ▶ Characteristics of common materials used in building construction.
- ▶ Principles of trades areas as they relate to inspecting buildings and mechanical, plumbing, and electrical systems.
- ▶ Applicable Federal, State, and local laws, rules, regulations, ordinances, and organizational policies and procedures relevant to assigned area of responsibility.
- ▶ Occupational hazards and standard safety practices necessary in the area of building inspection and construction.
- ▶ Mathematical principles including algebra, geometry, and trigonometry.
- ▶ Record keeping principles and procedures.
- ▶ Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and City staff.
- ▶ The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- ▶ Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.
- ▶ City ordinances and regulations.
- ▶ Elements of planning and zoning administration and use of related ordinances.
- ▶ Building code, nuisance abatement practices and procedures.

Ability to:

- ▶ Understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.
- ▶ Research, analyze, and evaluate new service delivery methods, procedures, and other written material.
- ▶ Analyze, interpret, summarize, and present technical information and data in an effective manner.
- ▶ Conduct complex research projects, evaluate alternatives, make sound recommendations, and prepare effective technical staff reports.
- ▶ Interpret, apply, explain, and ensure compliance with applicable Federal, State, and local laws, rules, regulations, policies, and procedures, and departmental policies governing the construction and inspection of buildings and serves as a Certified Accessibility Specialist.
- ▶ Review, understand, interpret, and analyze construction blueprints, plans, specifications, architect and engineering drawings, and maps for conformance with City standards and policies.

- ▶ Detect faulty materials and workmanship and identify measures needed to remedy them.
- ▶ Coordinate and deal with contractors, engineers, and property owners, as well as investigate building code violations and respond to inquiries and complaints in a fair, tactful, and timely manner.
- ▶ Prepare clear, effective, and accurate reports, correspondence, and other written materials.
- ▶ Effectively represent the department and the City in meetings with governmental agencies, community groups, various business, professional, and regulatory organizations, and in meetings with individuals.
- ▶ Establish and maintain accurate logs, records, and basic written records of work performed.
- ▶ Make accurate mathematical computations.
- ▶ Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- ▶ Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- ▶ Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- ▶ Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- ▶ Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

EDUCATION AND EXPERIENCE:

Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:

Education:

- ▶ Equivalent to completion of the twelfth (12th) grade, supplemented by fire science and construction code classes, such as fire science, uniform building, plumbing, mechanical, national electrical, and/or local municipal codes, or a related field.
- ▶ Preferred – Equivalent to a bachelor’s degree from an accredited college or university with major coursework in fire science, fire administration, public administration or a related field.

Experience:

- ▶ Four (4) years of increasingly responsible fire and building code inspection experience including two (2) years of lead or supervisory experience.

LICENSES AND CERTIFICATIONS:

- ▶ Possession of a valid California Driver's License, to be maintained throughout employment.
- ▶ Possession of, or successful acquisition within 12 months from date of appointment, valid International Code Council (I.C.C.) Commercial and Residential Building, Plumbing, Mechanical, and Electrical Inspector Certificates to be maintained throughout employment.
- ▶ Possession of fire inspection and prevention certificates.
- ▶ Preferred - Completion of California State Fire Marshal Fire Prevention training courses 1A, 1B, 1C, 2A, 2B, 2C, 3A, and 3B or equivalent.
- ▶ Preferred – Completion of California State Fire Marshal Fire Inspector courses 1A, 1B, 1C and Fire Investigations courses 1A and 1B.

PHYSICAL DEMANDS

When assigned to an office environment, must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and

hearing and speech to communicate in person and over the telephone; ability to stand and walk between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information.

When assigned to field inspection, must possess mobility to work in changing site conditions; possess the strength, stamina, and mobility to perform light to medium physical work; to sit, stand, and walk on level, uneven, or slippery surfaces; to reach, twist, turn, kneel, and bend, to climb and descend ladders; and to operate a motor vehicle and visit various City sites; vision to inspect site conditions and work in progress. The job involves fieldwork requiring frequent walking in operational areas to identify problems or hazards, with exposure to hazardous materials in some site locations. Employees must possess the ability to lift, carry, push, and pull materials and objects averaging a weight of 40 pounds, or heavier weights, in all cases with the use of proper equipment and/or assistance from other staff.

ENVIRONMENTAL ELEMENTS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees also work in the field and are exposed to loud noise levels, cold and hot temperatures, inclement weather conditions, road hazards, vibration, confining workspace, chemicals, mechanical and/or electrical hazards, and hazardous physical substances and fumes. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.

WORKING CONDITIONS

May be required to be on-call and to work various shifts or emergencies on evenings, weekends, and holidays.



WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR

Fact Sheet #17A: Exemption for Executive, Administrative, Professional, Computer & Outside Sales Employees Under the Fair Labor Standards Act (FLSA)

Revised September 2019

NOTICE: The U.S. Department of Labor final rule, [Defining and Delimiting the Exemptions for Executive, Administrative, Professional, Outside Sales, and Computer Employees](#), takes effect on July 1, 2024. The final rule updates and revises the regulations issued under section 13(a)(1) of the Fair Labor Standards Act implementing the exemption from minimum wage and overtime pay requirements for executive, administrative, and professional (EAP) employees. Revisions include increases to the standard salary level and the highly compensated employee total annual compensation threshold, and a mechanism that provides for the timely and efficient updating of these earnings thresholds to reflect current earnings data. The information on this webpage will be updated shortly.

This fact sheet provides general information on the exemption from minimum wage and overtime pay provided by Section 13(a)(1) of the FLSA as defined by Regulations, [29 C.F.R. Part 541](#).

The [FLSA](#) requires that most employees in the United States be paid at least the [federal minimum wage](#) for all hours worked and [overtime pay](#) at not less than time and one-half the regular rate of pay for all hours worked over 40 hours in a workweek.

However, Section 13(a)(1) of the FLSA provides an exemption from both [minimum wage](#) and [overtime pay](#) for employees employed as bona fide executive, administrative, professional and outside sales employees. Section 13(a)(1) and Section 13(a)(17) also exempt certain computer employees. To qualify for exemption, employees generally must meet certain tests regarding their job duties and be paid on a salary basis at not less than \$684* per week. Employers may use nondiscretionary bonuses and incentive payments (including commissions) paid on an annual or more frequent basis, to satisfy up to 10 percent of the standard salary level. Job titles do not determine exempt status. In order for an exemption to apply, an employee's specific job duties and salary must meet all the requirements of the Department's regulations.

See other fact sheets in this series for more information on the exemptions for [executive](#), [administrative](#), [professional](#), [computer](#) and [outside sales](#) employees, and for more information on the [salary basis](#) requirement.

Executive Exemption

To qualify for the executive employee exemption, all of the following tests must be met:

- The employee must be compensated on a [salary basis](#) (as defined in the regulations) at a rate not less than \$684* per week;
- The employee's primary duty must be managing the enterprise, or managing a customarily recognized department or subdivision of the enterprise;
- The employee must customarily and regularly direct the work of at least two or more other full-time employees or their equivalent; and

- The employee must have the authority to hire or fire other employees, or the employee's suggestions and recommendations as to the hiring, firing, advancement, promotion or any other change of status of other employees must be given particular weight.

Administrative Exemptions

To qualify for the administrative employee exemption, all of the following tests must be met:

- The employee must be compensated on a salary or fee basis (as defined in the regulations) at a rate not less than \$684* per week;
- The employee's primary duty must be the performance of office or non-manual work directly related to the management or general business operations of the employer or the employer's customers; and
- The employee's primary duty includes the exercise of discretion and independent judgment with respect to matters of significance.

Professional Exemption

To qualify for the **learned professional** employee exemption, all of the following tests must be met:

- The employee must be compensated on a salary or fee basis (as defined in the regulations) at a rate not less than \$684* per week;
- The employee's primary duty must be the performance of work requiring advanced knowledge, defined as work which is predominantly intellectual in character and which includes work requiring the consistent exercise of discretion and judgment;
- The advanced knowledge must be in a field of science or learning; and
- The advanced knowledge must be customarily acquired by a prolonged course of specialized intellectual instruction.

To qualify for the **creative professional** employee exemption, all of the following tests must be met:

- The employee must be compensated on a salary or fee basis (as defined in the regulations) at a rate not less than \$684* per week;
- The employee's primary duty must be the performance of work requiring invention, imagination, originality or talent in a recognized field of artistic or creative endeavor.

Computer Employee Exemption

To qualify for the computer employee exemption, the following tests must be met:

- The employee must be compensated **either** on a salary or fee basis (as defined in the regulations) at a rate not less than \$684* per week **or**, if compensated on an hourly basis, at a rate not less than \$27.63 an hour;
- The employee must be employed as a computer systems analyst, computer programmer, software engineer or other similarly skilled worker in the computer field performing the duties described below;
- The employee's primary duty must consist of:
 1. The application of systems analysis techniques and procedures, including consulting with users, to determine hardware, software or system functional specifications;
 2. The design, development, documentation, analysis, creation, testing or modification of computer systems or program including prototypes, based on and related to user or system design specifications;
 3. The design, documentation, testing, creation or modification of computer programs related to machine operating systems; or
 4. A combination of the aforementioned duties, the performance of which requires the same level of skills.

Outside Sales Exemption

To qualify for the outside sales employee exemption, all of the following tests must be met:

- The employee's primary duty must be making sales (as defined in the FLSA), or obtaining orders or contracts for services or for the use of facilities for which a consideration will be paid by the client or customer; and
- The employee must be customarily and regularly engaged away from the employer's place or places of business.

Highly Compensated Employees

Highly compensated employees performing office or non-manual work and paid total annual compensation of \$107,432 or more (which must include at least \$684* per week paid on a salary or fee basis) are exempt from the FLSA if they customarily and regularly perform at least one of the duties of an exempt executive, administrative or professional employee identified in the standard tests for exemption.

Blue-Collar Workers

The exemptions provided by FLSA Section 13(a)(1) apply only to "white-collar" employees who meet the salary and duties tests set forth in the Part 541 regulations. The exemptions do not apply to manual laborers or other "blue-collar" workers who perform work involving repetitive operations with their hands, physical skill and energy. FLSA-covered, non-management employees in production, maintenance, construction and similar occupations such as carpenters, electricians, mechanics, plumbers, iron workers, craftsmen, operating engineers, longshoremen, construction workers and laborers are entitled to minimum wage and overtime premium pay under the FLSA, and are not exempt under the Part 541 regulations no matter how highly paid they might be.

Police, Fire Fighters, Paramedics & Other First Responders

The exemptions also do not apply to police officers, detectives, deputy sheriffs, state troopers, highway patrol officers, investigators, inspectors, correctional officers, parole or probation officers, park rangers, fire fighters, paramedics, emergency medical technicians, ambulance personnel, rescue workers, hazardous materials workers and similar employees, regardless of rank or pay level, who perform work such as preventing, controlling or extinguishing fires of any type; rescuing fire, crime or accident victims; preventing or detecting crimes; conducting investigations or inspections for violations of law; performing surveillance; pursuing, restraining and apprehending suspects; detaining or supervising suspected and convicted criminals, including those on probation or parole; interviewing witnesses; interrogating and fingerprinting suspects; preparing investigative reports; or other similar work.

Other Laws & Collective Bargaining Agreements

The FLSA provides minimum standards that may be exceeded, but cannot be waived or reduced. Employers must comply, for example, with any Federal, State or municipal laws, regulations or ordinances establishing a higher minimum wage or lower maximum workweek than those established under the FLSA. Similarly, employers may, on their own initiative or under a collective bargaining agreement, provide a higher wage, shorter workweek, or higher overtime premium than provided under the FLSA. While collective bargaining agreements cannot waive or reduce FLSA protections, nothing in the FLSA or the Part 541 regulation relieves employers from their contractual obligations under such bargaining agreements.

Where to Obtain Additional Information

For additional information, visit our Wage and Hour Division Website:

<http://www.dol.gov/agencies/whd> and/or call our toll-free information and helpline, available 8 a.m. to 5 p.m. in your time zone, 1-866-4USWAGE (1-866-487-9243).

This publication is for general information and is not to be considered in the same light as official statements of position contained in the regulations.



The contents of this document do not have the force and effect of law and are not meant to bind the public in any way. This document is intended only to provide clarity to the public regarding existing requirements under the law or agency policies.

Submit Feedback

		Step 1	Step 2	Step 3	Step 4	Step 5
41	Chief Plant Officer	\$36.35	\$38.17	\$40.08	\$42.08	\$44.19
		\$6,300.67	\$6,616.13	\$6,947.20	\$7,293.87	\$7,659.60
		\$75,608.00	\$79,393.60	\$83,366.40	\$87,526.40	\$91,915.20
41	Administrative Services Officer	\$36.35	\$38.17	\$40.08	\$42.08	\$44.19
		\$6,300.67	\$6,616.13	\$6,947.20	\$7,293.87	\$7,659.60
		\$75,608.00	\$79,393.60	\$83,366.40	\$87,526.40	\$91,915.20
48	Building and Fire Code Official Code Enforcement Officer	\$43.21	\$45.37	\$47.64	\$50.03	\$52.53
		\$7,490.00	\$7,865.00	\$8,258.00	\$8,671.00	\$9,105.00
		\$89,885.00	\$94,379.00	\$99,098.00	\$104,053.00	\$109,256.00
49	Finance Director	\$44.29	\$46.51	\$48.83	\$51.28	\$53.84
		\$7,676.93	\$8,061.73	\$8,463.87	\$8,888.53	\$9,332.27
		\$92,123.20	\$96,740.80	\$101,566.40	\$106,662.40	\$111,987.20
51	Public Works Superintendant	\$46.54	\$48.86	\$51.31	\$53.87	\$56.57
		\$8,066.93	\$8,469.07	\$8,893.73	\$9,337.47	\$9,805.47
		\$96,803.20	\$101,628.80	\$106,724.80	\$112,049.60	\$117,665.60
57	Police Chief	\$53.97	\$56.67	\$59.50	\$62.48	\$65.60
		\$9,354.80	\$9,822.80	\$10,313.33	\$10,829.87	\$11,370.67
		\$1,112,257.60	\$117,873.60	\$123,760.00	\$129,958.40	\$136,448.00

Salary range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5
1	28,162	29,570	31,049	32,601	34,231	2,347	2,464	2,587	2,717	2,853	1,083.16	1,137.32	1,194.19	1,253.89	1,316.5
2	28,866	30,310	31,825	33,416	35,087	2,406	2,526	2,652	2,785	2,924	1,110.24	1,165.75	1,224.04	1,285.24	1,349.5
3	29,588	31,067	32,621	34,252	35,964	2,466	2,589	2,718	2,854	2,997	1,138.00	1,194.90	1,254.64	1,317.37	1,383.2
4	30,328	31,844	33,436	35,108	36,863	2,527	2,654	2,786	2,926	3,072	1,166.45	1,224.77	1,286.01	1,350.31	1,417.8
5	31,086	32,640	34,272	35,986	37,785	2,590	2,720	2,856	2,999	3,149	1,195.61	1,255.39	1,318.16	1,384.07	1,453.2
6	31,863	33,456	35,129	36,885	38,730	2,655	2,788	2,927	3,074	3,227	1,225.50	1,286.77	1,351.11	1,418.67	1,489.6
7	32,660	34,292	36,007	37,807	39,698	2,722	2,858	3,001	3,151	3,308	1,256.14	1,318.94	1,384.89	1,454.13	1,526.8
8	33,476	35,150	36,907	38,753	40,690	2,790	2,929	3,076	3,229	3,391	1,287.54	1,351.92	1,419.51	1,490.49	1,565.0
9	34,313	36,029	37,830	39,721	41,708	2,859	3,002	3,152	3,310	3,476	1,319.73	1,385.71	1,455.00	1,527.75	1,604.1
10	35,171	36,929	38,776	40,715	42,750	2,931	3,077	3,231	3,393	3,563	1,352.72	1,420.36	1,491.37	1,565.94	1,644.2
11	36,050	37,852	39,745	41,732	43,819	3,004	3,154	3,312	3,478	3,652	1,386.54	1,455.86	1,528.66	1,605.09	1,685.3
12	36,951	38,799	40,739	42,776	44,914	3,079	3,233	3,395	3,565	3,743	1,421.20	1,492.26	1,566.87	1,645.22	1,727.4
13	37,875	39,769	41,757	43,845	46,037	3,156	3,314	3,480	3,654	3,836	1,456.73	1,529.57	1,606.05	1,686.35	1,770.6
14	38,822	40,763	42,801	44,941	47,188	3,235	3,397	3,567	3,745	3,932	1,493.15	1,567.81	1,646.20	1,728.51	1,814.9
15	39,792	41,782	43,871	46,065	48,368	3,316	3,482	3,656	3,839	4,031	1,530.48	1,607.00	1,687.35	1,771.72	1,860.3
16	40,787	42,827	44,968	47,216	49,577	3,399	3,569	3,747	3,935	4,131	1,568.74	1,647.18	1,729.54	1,816.01	1,906.8
17	41,807	43,897	46,092	48,397	50,817	3,484	3,658	3,841	4,033	4,235	1,607.96	1,688.36	1,772.77	1,861.41	1,954.4
18	42,852	44,995	47,244	49,607	52,087	3,571	3,750	3,937	4,134	4,341	1,648.16	1,730.57	1,817.09	1,907.95	2,003.3
19	43,923	46,120	48,426	50,847	53,389	3,660	3,843	4,035	4,237	4,449	1,689.36	1,773.83	1,862.52	1,955.65	2,053.4
20	45,021	47,273	49,636	52,118	54,724	3,752	3,939	4,136	4,343	4,560	1,731.60	1,818.18	1,909.08	2,004.54	2,104.7
21	46,147	48,454	50,877	53,421	56,092	3,846	4,038	4,240	4,452	4,674	1,774.89	1,863.63	1,956.81	2,054.65	2,157.3
22	47,301	49,666	52,149	54,756	57,494	3,942	4,139	4,346	4,563	4,791	1,819.26	1,910.22	2,005.73	2,106.02	2,211.3
23	48,483	50,907	53,453	56,125	58,932	4,040	4,242	4,454	4,677	4,911	1,864.74	1,957.98	2,055.88	2,158.67	2,266.6
24	49,695	52,180	54,789	57,529	60,405	4,141	4,348	4,566	4,794	5,034	1,911.36	2,006.93	2,107.27	2,212.64	2,323.2
25	50,938	53,485	56,159	58,967	61,915	4,245	4,457	4,680	4,914	5,160	1,959.14	2,057.10	2,159.95	2,267.95	2,381.3
26	52,211	54,822	57,563	60,441	63,463	4,351	4,568	4,797	5,037	5,289	2,008.12	2,108.53	2,213.95	2,324.65	2,440.8
27	53,516	56,192	59,002	61,952	65,050	4,460	4,683	4,917	5,163	5,421	2,058.32	2,161.24	2,269.30	2,382.77	2,501.9
28	54,854	57,597	60,477	63,501	66,676	4,571	4,800	5,040	5,292	5,556	2,109.78	2,215.27	2,326.03	2,442.34	2,564.4
29	56,226	59,037	61,989	65,088	68,343	4,685	4,920	5,166	5,424	5,695	2,162.53	2,270.65	2,384.19	2,503.39	2,628.5
30	57,631	60,513	63,539	66,715	70,051	4,803	5,043	5,295	5,560	5,838	2,216.59	2,327.42	2,443.79	2,565.98	2,694.2
31	59,072	62,026	65,127	68,383	71,803	4,923	5,169	5,427	5,699	5,984	2,272.00	2,385.60	2,504.88	2,630.13	2,761.6
32	60,549	63,576	66,755	70,093	73,598	5,046	5,298	5,563	5,841	6,133	2,328.80	2,445.24	2,567.51	2,695.88	2,830.6
33	62,063	65,166	68,424	71,845	75,438	5,172	5,430	5,702	5,987	6,286	2,387.02	2,506.38	2,631.69	2,763.28	2,901.4
34	63,614	66,795	70,135	73,641	77,323	5,301	5,566	5,845	6,137	6,444	2,446.70	2,569.03	2,697.49	2,832.36	2,973.9
35	65,205	68,465	71,888	75,482	79,257	5,434	5,705	5,991	6,290	6,605	2,507.87	2,633.26	2,764.92	2,903.17	3,048.3
36	66,835	70,176	73,685	77,369	81,238	5,570	5,848	6,140	6,447	6,770	2,570.56	2,699.09	2,834.05	2,975.75	3,124.5
37	68,506	71,931	75,527	79,304	83,269	5,709	5,994	6,294	6,609	6,939	2,634.83	2,766.57	2,904.90	3,050.14	3,202.6
38	70,218	73,729	77,416	81,286	85,351	5,852	6,144	6,451	6,774	7,113	2,700.70	2,835.73	2,977.52	3,126.40	3,282.7
39	71,974	75,572	79,351	83,318	87,484	5,998	6,298	6,613	6,943	7,290	2,768.77	2,906.63	3,051.96	3,204.56	3,364.7

Salary Range	Annually					Monthly					Per Pay Period				
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5
47	87,693	92,078	96,681	101,515	106,591	7,308	7,673	8,057	8,460	8,883	3,372.80	3,541.44	3,718.52	3,904.44	4,099.6
48	89,885	94,379	99,098	104,053	109,256	7,490	7,865	8,258	8,671	9,105	3,457.12	3,629.98	3,811.48	4,002.05	4,202.1
49	92,132	96,739	101,576	106,655	111,987	7,678	8,062	8,465	8,888	9,332	3,543.55	3,720.73	3,906.76	4,102.10	4,307.2
50	94,436	99,157	104,115	109,321	114,787	7,870	8,263	8,676	9,110	9,566	3,632.14	3,813.75	4,004.43	4,204.66	4,414.8
51	96,797	101,636	106,718	112,054	117,657	8,066	8,470	8,893	9,338	9,805	3,722.94	3,909.09	4,104.54	4,309.77	4,525.2
52	99,216	104,177	109,386	114,855	120,598	8,268	8,681	9,116	9,571	10,050	3,816.02	4,006.82	4,207.16	4,417.52	4,638.3
53	101,697	106,782	112,121	117,727	123,613	8,475	8,898	9,343	9,811	10,301	3,911.42	4,106.99	4,312.34	4,527.95	4,754.3
54	104,239	109,451	114,924	120,670	126,703	8,687	9,121	9,577	10,056	10,559	4,009.20	4,209.66	4,420.15	4,641.15	4,873.2
55	106,845	112,188	117,797	123,687	129,871	8,904	9,349	9,816	10,307	10,823	4,109.43	4,314.90	4,530.65	4,757.18	4,995.0
56	109,516	114,992	120,742	126,779	133,118	9,126	9,583	10,062	10,565	11,093	4,212.17	4,422.78	4,643.92	4,876.11	5,119.9
57	112,254	117,867	123,760	129,948	136,446	9,355	9,822	10,313	10,829	11,370	4,317.47	4,533.35	4,760.01	4,998.01	5,247.9
58	115,061	120,814	126,854	133,197	139,857	9,588	10,068	10,571	11,100	11,655	4,425.41	4,646.68	4,879.01	5,122.96	5,379.1
59	117,937	123,834	130,026	136,527	143,353	9,828	10,320	10,835	11,377	11,946	4,536.04	4,762.85	5,000.99	5,251.04	5,513.5
60	120,886	126,930	133,276	139,940	146,937	10,074	10,577	11,106	11,662	12,245	4,649.45	4,881.92	5,126.01	5,382.31	5,651.4
61	123,908	130,103	136,608	143,439	150,611	10,326	10,842	11,384	11,953	12,551	4,765.68	5,003.97	5,254.16	5,516.87	5,792.7
62	127,005	133,356	140,023	147,025	154,376	10,584	11,113	11,669	12,252	12,865	4,884.82	5,129.07	5,385.52	5,654.79	5,937.9
63	130,181	136,690	143,524	150,700	158,235	10,848	11,391	11,960	12,558	13,186	5,006.94	5,257.29	5,520.16	5,796.16	6,085.9
64	133,435	140,107	147,112	154,468	162,191	11,120	11,676	12,259	12,872	13,516	5,132.12	5,388.72	5,658.16	5,941.07	6,238.1
65	136,771	143,610	150,790	158,329	166,246	11,398	11,967	12,566	13,194	13,854	5,260.42	5,523.44	5,799.61	6,089.60	6,394.0
66	140,190	147,200	154,560	162,288	170,402	11,683	12,267	12,880	13,524	14,200	5,391.93	5,661.53	5,944.60	6,241.84	6,553.9
67	143,695	150,880	158,424	166,345	174,662	11,975	12,573	13,202	13,862	14,555	5,526.73	5,803.07	6,093.22	6,397.88	6,717.7
68	147,287	154,652	162,384	170,504	179,029	12,274	12,888	13,532	14,209	14,919	5,664.90	5,948.14	6,245.55	6,557.83	6,885.7
69	150,970	158,518	166,444	174,766	183,504	12,581	13,210	13,870	14,564	15,292	5,806.52	6,096.85	6,401.69	6,721.77	7,057.8
70	154,744	162,481	170,605	179,135	188,092	12,895	13,540	14,217	14,928	15,674	5,951.68	6,249.27	6,561.73	6,889.82	7,234.3
71	158,612	166,543	174,870	183,614	192,794	13,218	13,879	14,573	15,301	16,066	6,100.48	6,405.50	6,725.77	7,062.06	7,415.1
72	162,578	170,707	179,242	188,204	197,614	13,548	14,226	14,937	15,684	16,468	6,252.99	6,565.64	6,893.92	7,238.62	7,600.9
73	166,642	174,974	183,723	192,909	202,555	13,887	14,581	15,310	16,076	16,880	6,409.31	6,729.78	7,066.27	7,419.58	7,790.9
74	170,808	179,349	188,316	197,732	207,618	14,234	14,946	15,693	16,478	17,302	6,569.55	6,898.02	7,242.92	7,605.07	7,985.3
75	175,078	183,832	193,024	202,675	212,809	14,590	15,319	16,085	16,890	17,734	6,733.78	7,070.47	7,424.00	7,795.20	8,184.9
76	179,455	188,428	197,850	207,742	218,129	14,955	15,702	16,487	17,312	18,177	6,902.13	7,247.23	7,609.60	7,990.08	8,389.9
77	183,942	193,139	202,796	212,936	223,582	15,328	16,095	16,900	17,745	18,632	7,074.68	7,428.42	7,799.84	8,189.83	8,599.3
78	188,540	197,967	207,866	218,259	229,172	15,712	16,497	17,322	18,188	19,098	7,251.55	7,614.13	7,994.83	8,394.57	8,814.3
79	193,254	202,916	213,062	223,715	234,901	16,104	16,910	17,755	18,643	19,575	7,432.84	7,804.48	8,194.70	8,604.44	9,034.6
80	198,085	207,989	218,389	229,308	240,774	16,507	17,332	18,199	19,109	20,064	7,618.66	7,999.59	8,399.57	8,819.55	9,260.9
81	203,037	213,189	223,849	235,041	246,793	16,920	17,766	18,654	19,587	20,566	7,809.12	8,199.58	8,609.56	9,040.04	9,492.0
82	208,113	218,519	229,445	240,917	252,963	17,343	18,210	19,120	20,076	21,080	8,004.35	8,404.57	8,824.80	9,266.04	9,729.3
83	213,316	223,982	235,181	246,940	259,287	17,776	18,665	19,598	20,578	21,607	8,204.46	8,614.68	9,045.42	9,497.69	9,972.9

Salary Range	Annually					Monthly					Per Pay Period				
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5
93	273,063	286,716	301,051	316,104	331,909	22,755	23,893	25,088	26,342	27,659	10,502.40	11,027.53	11,578.90	12,157.85	12,765.00
94	279,889	293,884	308,578	324,007	340,207	23,324	24,490	25,715	27,001	28,351	10,764.96	11,303.21	11,868.37	12,461.79	13,084.00
95	286,886	301,231	316,292	332,107	348,712	23,907	25,103	26,358	27,676	29,059	11,034.09	11,585.79	12,165.08	12,773.34	13,412.00
96	294,058	308,761	324,199	340,409	357,430	24,505	25,730	27,017	28,367	29,786	11,309.94	11,875.44	12,469.21	13,092.67	13,747.00
97	301,410	316,480	332,304	348,920	366,366	25,117	26,373	27,692	29,077	30,530	11,592.69	12,172.32	12,780.94	13,419.99	14,090.00
98	308,945	324,392	340,612	357,643	375,525	25,745	27,033	28,384	29,804	31,294	11,882.51	12,476.63	13,100.46	13,755.49	14,443.00
99	316,669	332,502	349,127	366,584	384,913	26,389	27,709	29,094	30,549	32,076	12,179.57	12,788.55	13,427.98	14,099.37	14,804.00
100	324,586	340,815	357,856	375,748	394,536	27,049	28,401	29,821	31,312	32,878	12,484.06	13,108.26	13,763.68	14,451.86	15,174.00

City of Angels Camp Budget Adjustment Request

Section 10, Item F.

Department: Building & Planning/Fire

Date: 8/7/2024

Account Number	Account Description	Previous Budget Balance	Change Request Amount: Expense Inc/(Dec), Revenue (Inc)/Dec	New Budget Balance DB/(CR)
010-4000-50000-0000	Salaries	\$ 56,170.00	\$ 110,989.00	\$ 167,159.00
010-4000-50020-0000	Medicare	\$ 839.00	\$ 1,610.00	\$ 2,449.00
010-4000-50021-0000	FICA	\$ 3,587.00	\$ 6,881.00	\$ 10,468.00
010-4000-50036-0000	SUI	\$ 420.00	\$ 420.00	\$ 840.00
010-4000-50025-0000	Health Insurance	\$ 19,760.00	\$ 24,151.00	\$ 43,911.00
010-4000-50026-0000	Dental Insurance	\$ 1,122.00	\$ 1,712.00	\$ 2,834.00
010-4000-50027-0000	Vision Insurance	\$ 226.00	\$ 2,098.00	\$ 2,324.00
010-4000-50028-0000	PERS	\$ 9,266.74	\$ 8,735.00	\$ 18,001.74
010-4000-50029-0000	LT Disability	\$ 411.00	\$ 788.00	\$ 1,199.00
010-4000-50034-0000	Cell Allowance	\$ 240.00	\$ 240.00	\$ 480.00
010-4000-50037-0000	Life Insurance	\$ 58.00	\$ 58.00	\$ 116.00
010-4000-50038-0000	PERSUL	\$ 136.67	\$ 500.00	\$ 636.67
010-4000-50302-0000	Training & Travel	\$ 2,500.00	\$ 9,820.00	\$ 12,320.00
010-4000-50350-0000	Workers Comp	\$ 1,042.00	\$ 1,998.00	\$ 3,040.00
010-4000-50081-0000	Outside Consultant	\$ 360,000.00	\$ (136,000.00)	\$ 224,000.00
010-4000-50366-0000	Code Enforcement	\$ 41,600.00	\$ (34,000.00)	\$ 7,600.00
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
Total*			\$ -	

Justification: Resolution No. 24-61 Cost-Neutral Budget Adjustment transferring \$170,000 from Consultants to Salaries and Benefits

Authorizations:

Department Manager: _____ Date: _____

Finance Director: _____ Date: _____

Administrator:** _____ Date: _____

Entered into System by: _____ Date: _____

*Total must be zero unless additional budget authorization given by Council.
 **Administrator must approve all budget adjustments not authorized by Council.

AUGUST 2024						
SUNDAY	MONDAY	TUESDAY	WEDNESDA	THURSDAY	FRIDAY	SATURDAY
28	29	30	31	1 Habitat Preconstruction 9am to noon AMY	2	3
4	5	6 COUNCIL MEETING	7 COG 5:30PM	8 Tyler Demo CDBG 8am - 10am Planning 5pm	9	10
11	12	13 ALL HAZARDS 1PM	14	15 CSEDD Central SQ DEMO	16	17
18	19	20 COUNCIL MEETING	21 COG/TAC IRWMA	22 Accufund Demo	23	24
25	26	27 UWPA 5:30	28	29	30	31

SEPTEMBER 2024						
SUNDAY	MONDAY	TUESDAY	WEDNESDA	THURSDAY	FRIDAY	SATURDAY
1	2 Labor Day HOLIDAY	3 COUNCIL MEETING	4 COG 5:30PM	5	6	7
8	9	10 ALL HAZARDS 1PM	11	12	13	14
15	16 LAFCO	17 COUNCIL MEETING	18 COG/TAC IRWMA	19	20	21
22	23	24 UWPA 5:30	25	26	27	28
29	30	1	2	3	4	5