



City of Sonora

Proposed Budget FY23/24



Proposed Version - 2/21/2023

Last updated 06/01/23



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INTRODUCTION



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Transmittal Letter

City Administration Budget Message

INTRODUCTION

The Annual Budget is led by the Administrative Services Officer in collaboration with Department Heads, the Administrator, and the Finance Committee. As the City Administrator and the Administrative Services Director, we are proud of the team's management of this effort. Staff should be commended for their role and commitment to accountability and transparency in the presentation of the Annual Budget. The FY23/24 Budget is a status quo budget from the prior year with minor modifications to be summarized below.

The City continues to focus on priority issues. Among them, maintaining adequate Police and Fire staffing levels, monitoring communications and equipment to prevent critical failure, inspecting and maintaining infrastructure, including streets, parks, City facilities, and the main drain, and the restructuring of the Community Development and the Engineering Departments. These priorities are coordinated to protect the City's fiscal health and ensure cost-efficient and effective delivery of City-wide services.

The theme of this year's budget: **build capacity to maintain, then grow to sustain**. The City continues to be challenged by lack of staffing. In 2007, a year prior to the last major recession, the total number of employees for the City was 57. This year's Budget includes less than 45 employees. Over the past decade, Departments have been asked to reduce costs. Every Department has been challenged to do more with less as mandated tasks and other challenges continue to grow.

Measure Y has changed the game for us. The City must be strategic in its use of those funds in order to deliver the greatest community benefit to the taxpayer, while recognizing that years of cost-cutting have not afforded the capacity in human resources, equipment, and working conditions to sustain the increased workload. We face these opportunities and challenges as an aging workforce nears retirement. The City must attract, recruit, and retain a next generation workforce, an ever-growing challenge especially in law enforcement. In order to be successful, the City must be seen as the workplace for the future.

As City Staff, we will continue to lead by example, placing an emphasis on right of way maintenance, vegetation management, and tree removal to increase fire safety within our community. We will also place emphasis on emergency planning, updating our mandated Local Hazard Mitigation Plan and Emergency Operations Plan. Our Police Department continues to support the City's philosophy on homelessness with the "compassionate yet accountable" approach by working with property owners on encampments, monitoring high fire severity and risk areas, and supporting the needs of the unsheltered with on-site supportive services.

Community Development is moving into a new phase with the retirement of our Director, Rachelle Kellogg, after 27 years of City service. Rachelle is wrapping up many priority projects, including several Ordinance updates, the delivery of the transit center project, and the General Plan Housing and Safety Element updates. Rachelle has a goal to leave the Department "better than she found it". She and the team at CSG are working hard to accomplish that goal. Staff anticipate the recruitment of the Community Development Director position in July.

Engineering will also undergo a transformation, with the Request for Proposal (RFP) under development for the recruitment of a City Engineer. Jerry Fuccillo has served as the City Engineer since 1978. Change is hard and the legacies of Rachelle and Jerry will be long lasting. The City looks forward to planning for and

advancing the many projects of critical importance including Snell Street, Linoberg Street, downtown sidewalks, and the main drain maintenance and repair. The City will not lose sight of its growth strategy, as is working to build the team and align the resources to plan the City forward.

Lastly, Staff is proud to present this year's Budget with the utilization of Clear Gov Budget Book. Our hope was to increase access and transparency and to create a publicly friendly version of the City Budget. The Administrative Services Director is working towards a Government Finance Officer Award.

A status quo budget has been proposed, allowing Council time to complete the Five (5) Year Strategic Plan. This Planning effort is necessary to identify the priorities that bring the greatest overall community benefit while resourcing the functions needed to carry out the increased workload. The Strategic Planning Session is scheduled for June 9th from 10:00 a.m.- 5:00 pm.

For Council consideration of future resource allocation, as part of our Budget presentation, Department Heads have developed Supplemental Requests. Staff recommends six (6) considerations with the adoption of this Budget prior to completion of the Strategic Plan:

- Eliminate three (3) part-time Community Service Officer (CSO) positions and create One (1) full-time and one (1) part-time position. The additional cost is \$65,000, increasing annually. This would meet the Council goal of the previous Strategic Plan to stabilize Police staffing levels.
- Increase the Pay of the Reserve Officer Position to \$32.64 hourly. Total annual cost \$28,500. The overall cost to the City is expected to be net zero. The Reserve Officer would be called in to eliminate overtime shifts. This will allow the City to be competitive in its recruitment of Reserve Officers and reduce the risk of Officer burn out as a result of excessive overtime within the Department.
- Continue to fund CalPERS Pension Prefunding Trust in the amount of \$150,000.
- Complete audits of both the Transient Occupancy Tax and Cannabis Public Benefit Fees. The cost for these services are \$20,000 and \$12,000, respectively.
- Contract with Everbridge to provide a Citywide emergency communication solution. The estimated cost is \$5,000, of which there are unused grants funds that would cover up to \$3,900.
- And finally, a security alarm for City Hall that includes access control, cameras, and reporting for \$48,000.

These six items meet previous strategic goals and are considered time sensitive with the inability to wait for the conclusion of the Strategic Planning process.

Supplemental Requests as submitted by Department Heads total \$1.9 million.

Supplemental Budget Requests

Department	Description	Source of Funding	Current Available Funding	Amount of Request
Administration	Climate Action Plan	General Fund Fund Balance	Grant	\$ 50,000
Administration	Economic Development	General Fund Fund Balance	Fund Balance	\$ 50,000
Administration	RFP Pavement Management Database & CIP	General Fund Fund Balance	Fund Balance	\$ 50,000
Administration	Everbridge	General Fund Fund Balance	Fund Balance	\$ 5,000
Administration	Compensation Study Implementation	General Fund Fund Balance	Fund Balance	TBD
Finance	Pension Prefunding Reserve	General Fund Fund Balance	Fund Balance	\$ 150,000
Finance	City Fee Study	General Fund Fund Balance	Fund Balance	\$ 50,000
Finance	Transient Occupancy Tax Audit	General Fund Fund Balance	Fund Balance	\$ 20,000
Finance	Cannabis Dispensary Audit	General Fund Fund Balance	Fund Balance	\$ 12,000
Information Technology	City Hall Alarm, Access Control and Cameras	General Fund Fund Balance	Fund Balance	\$ 48,000
Information Technology	Fire Department IT Upgrades	General Fund Fund Balance	Fund Balance	\$ 25,000
Police Department	Automated License Plate Readers (ALPR) x 8	General Fund Fund Balance	Measure Y	\$ 64,000
Police Department	Gradlepoints for additional ALPR x 8 (44/month ea)	General Fund Fund Balance	Measure Y	\$ 4,300
Police Department	Wrap Restraint Systems x 7	General Fund Fund Balance	Measure Y	\$ 6,300
Police Department	Professional Standards Software (IA Pro Next Gen)	General Fund Fund Balance	Measure Y	\$ 6,000
Police Department	AR 15 Tactical Rifle X 10	General Fund Fund Balance	Measure Y	\$ 12,000
Police Department	Avon Body Worn Cameras Non-Sworn Field Personnel (CSO's)	General Fund Fund Balance	Measure Y	\$ 4,000
Police Department	FTE Change -CSO Change 3 PT positions into 1 FT (Benefited) + 1 PT	General Fund Fund Balance	Measure Y	\$ 65,000
Police Department	Reserve Officer Change from Stipend to Payrate	General Fund Fund Balance	Fund Balance	\$ 28,500
Fire Department	HVAC Replacement Fire Station	General Fund Fund Balance	Fund Balance	\$ 100,000
Fire Department	Replace Fire Station Roof	General Fund Fund Balance	Fund Balance	\$ 100,000
Fire Department	Fire Station Kitchen Remodel Phase 2	General Fund Fund Balance	Fund Balance	\$ 35,000
Fire Department	Fire Station Replace Garage Door Operators	General Fund Fund Balance	Fund Balance	\$ 100,000
Fire Department	Fire Station Paint Exterior (Original 30 Years Old)	General Fund Fund Balance	Fund Balance	\$ 120,000
Fire Department	Rear Parking Lot Repave/Regrade	General Fund Fund Balance	Fund Balance	\$ 150,000
Fire Department	Front Parking Lot Repave/Regrade	General Fund Fund Balance	Fund Balance	\$ 150,000
Public Works	Right of Way Cleanup	General Fund Fund Balance	Fund Balance	\$ 50,000
Public Works	Roof Repair	General Fund Fund Balance	Fund Balance	\$ 50,000
Public Works	Roof Repair - Mountain Shadow	General Fund Fund Balance	Fund Balance	\$ 15,000
Public Works	City Main Drain Repair Study (Annual)	General Fund Fund Balance	Fund Balance	\$ 50,000
Public Works	City Pavement Index and Repair Study	General Fund Fund Balance	Fund Balance	\$ 50,000
Public Works	High Pressure Flusher (Towable)	General Fund Fund Balance	Fund Balance	\$ 25,000
Public Works	Painting Rig	General Fund Fund Balance	Fund Balance	\$ 2,500
Public Works	Parking Lot Resurface (Misc)	General Fund Fund Balance	Fund Balance	\$ 25,000
Public Works	Bucket Truck	Lease or Buy	Measure / Public Works	\$ 110,000
Public Works	City Hall HVAC Replacement	General Fund Fund Balance	Fund Balance	\$ 82,000
Public Works	Fire Museum HVAC Replacement	General Fund Fund Balance	Fund Balance	\$ 48,000
TOTAL				\$ 1,912,600

BUDGET SUMMARY

The Budget reflects a total of \$19.2 million in revenue and \$17 million in expenditures. The General Fund Budget reflects \$13.4 million in revenue, and \$10.3 million in expenditures. The prioritized use of Measure Y funds will occur after the completion of the Five (5) Year Strategic Plan scheduled for June 9th, 2023. This Plan will then serve as a tool for accountability and the transparent use of those funds. An amended Budget will be forthcoming after Plan adoption.

For FY22/23, the City estimates a year-end General Fund Balance of \$4.0 million. The City's Reserves are fully funded at 25% of total appropriations, \$2,507,238.

GENERAL FUND REVENUE SUMMARY

The budget process included an in-depth analysis and review of department revenues to ensure that the forecast is based on the most current information available relative to the current economic realities and the impact on operations. The local economy continued to be resilient and remained stronger than anticipated in the second half of FY22/23 but has recently begun to slow as inflationary and other financial challenges have harmed the economy. We will continue to revise estimates as data becomes available.

While the COVID Pandemic resulted in higher revenue realizations during 2020 and 2021, Staff utilized forecasts based on historical actuals over the last several budget cycles as well as conservative financial projections moving forward with relatively flat growth rates planned for FY23/24.

General Fund Revenue totals \$13.4 million, this is an increase of \$3.2 million thanks to Measure Y. Measure Y is projected to provide the City with an estimated \$3.8 million in new revenue annually. Fortunately, this new revenue source came at a critical time; the City had balanced operational Budgets utilizing the State and Local Fiscal Recovery Funds (SLFRF) over the past two (2) years. The loss of this stimulus funding would have resulted in a \$581,786 annual revenue deficit.

Bradley Burnes Sales Tax is 25% of total City revenue. Sales Tax projections are expected to see slow to no growth, returning to pre-COVID levels. Sales Tax as budgeted is \$3.355 million compared to \$3.325 million last year. Fiscal year 2022 actuals were \$3.496 while 2023 actuals were down to \$3.119. Sales Tax revenue projections are continuously monitored, and updates have trended on the decline.



Property Tax estimates 2.78% growth, for a total budget of \$1.205 million. This source provides for 9% of General Fund Revenue.

Cannabis Fees are now in the top three (3) City revenue sources, returning an estimated \$605,000 to the General Fund. This revenue source now rivals Transient Occupancy Tax, TOT, estimated at \$600,000. TOT actual have been averaging \$545,000 per year. Staff recommends reconsideration of the Vacation Rental Ordinance to sustain and achieve growth targets in TOT.

GENERAL FUND EXPENDITURES

The General Fund Expenditure budget is \$10.3 million, an increase of \$463,650 from the prior year.

The City continually strives to find new ways to maximize limited resources to deliver quality services to the community. As in most municipalities, services are provided directly by employees to the City's residents, businesses, and visitors. As a result, the cost of salaries and benefits are a significant portion of the budget. Salaries and benefits account for 44% of the City's total expenditures and 71% of General Fund expenditures.

Pension contributions are also a significant portion of the City's budget, as the City is obligated to contribute a mandatory amount established by the California Public Employees Retirement System (CalPERS) as a percentage of salary. The rates are established by an actuarial formula and are controlled by the policies adopted in the Public Employment Retirement Law (PERL). CalPERS' costs are funded via a combination of employee contributions, employer contributions and investment returns. CalPERS set an aggressive investment return target of 6.8%, called the discount rate. When these returns come in lower than this target the City will need to make up the difference. The returns for the fiscal year's 20/21, 21/22 came in at 13.2%, (6.1%) respectively. For the current budget year, the City's has budgeted the pre-payment of its annual unfunded liability which saves the City approximately 3.5%. With the early payment the CalPERS Unfunded annual expenditures decreased slightly for FY23/24 but will be affected by the investment loss in the City's FY24/25.

Included in the FY23/24 budget is an 18% increase in general, auto liability, and worker's compensation insurance premiums.

Major General Fund Budget changes affecting the increase in expenses include: Salaries and Benefits Increased \$129,100 as a result of negotiated Labor Agreements and the increases to the Police Department salaries and benefits. The total increase to Police salaries and wages over the two (2) year budget cycle is \$348,000. The elimination of the Fleet Department, the addition of a full-time Finance Assistant to support City Hall Administration, Clerk and Finance functions resulted in a \$134,450 decrease. CalPERS saw a reduction this fiscal year, resulting in a savings of \$186,548 for the Miscellaneous and Safety Bargaining Group.

Operational Expenditures Increased \$91,100. Major modifications to this expense are attributed to the increase (\$115,000) in costs associated with a contract for City Engineering services. This position has been contractually filled for the past 15 years. General Liability also increased 18% as discussed. The increases were offset by the removal of Nuisance Abatement, City Right of Way Clean Up from the General Fund to Local Transportation Funds, and a \$50,000 reduction. Other offsetting reductions were less substantial.

Capital Expenditures Increased \$143,000. This increase is attributed to the acquisition of a leased street sweeper. A necessary expenditure to replace the 2001 street sweeper and to maintain California Air Resource Board compliance required by 2024.

Transfers Out Decreased \$223,000. This decrease is due to the transfer to the CalPERS Prefunding Trust being included on the Supplementary list and not in the budget as presented.

SUMMARY OF ORGANIZATION AND STAFFING CHANGES

In FY22/23, the City signed a lease agreement with Enterprise Fleet Management to provide leased vehicles and equipment. The City maintains a fleet of 53 vehicles including police, public works, fire, and equipment. Of these, 51% are more than 20 years old. Maintenance costs continue to increase, the reliability of the vehicles is concerning, and the rate at which we have been able to replace vehicles cannot be sustained. The City Enterprise lease will accommodate five (5) new vehicles, on order with a delivery date within the next 3-6 months. The proposed Budget will accommodate an additional five (5) vehicles. The cost of five (5) patrol vehicles is \$147,000 and the street sweeper is \$154,000.

With the lease purchase and maintenance agreement, the City has determined that the Fleet Department is redundant and will eliminate the Department. This requires the elimination of one (1) employee. The savings of \$216,850 will allow the City to update its entire fleet of police vehicles and other equipment and includes an integrated maintenance component.

The City also entered into an agreement with Visit Tuolumne County. This annual contract will be evaluated each year, and the scope of work negotiated. The City will allocate 25% of its collected TOT for the purposes of marketing City business, tourist destinations, and hotels. The budgeted allocation is \$150,000.

A Compensation Study is underway with a completion date in September. The information gathered from this effort will allow the City to better understand and ensure it can successfully compete for existing and future employees. These studies help public sector organizations achieve human resource objectives such as employee recruitment, retention, pay satisfaction and play a role in containing labor costs. This information will be available at the midyear budget presentation.

LOOKING AHEAD

The Council should keep an eye on the Taxpayer Protection and Government Accountability Act, an initiative scheduled for the November 2024 election. The Act would amend the California Constitution with provisions that limit voters' authority and input, adopt new and stricter rules for raising taxes and fees, and may make it more difficult to impose fines and penalties for violation of state and local laws. The measure could potentially impact the City of Sonoma and Measure Y with taxes and fees adopted after January 1, 2022, not compliant with the new rules, void unless reenacted. An analysis of the effects this initiative would have on the City of Sonoma has not yet been completed. According to California City Finance, hundreds of local tax measures were approved in 2022 that likely, do not comply with the provisions of the initiative. Nearly \$2 billion of annual revenues from these voter-approved measures will cease after a year after the effective date of the measure, reducing the local public services funded by these measures, unless the tax is re-submitted for voter approval.

Staff looks forward to presenting the Budget and Department accomplishments at the Budget Hearing on June 5th, 2023. We look forward to the Strategic Planning session scheduled for June 9th and the public participation process on June 10th which included the Farmer's Market outreach from 8:00 am-10:00 a.m. and the Town Hall Meeting at City Hall from 10:30-11:30 am.

Sincerely,

Chris Gorsky, Administrative Services Officer

Melissa Eads, City Administrator

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History of the City of Sonora



The City of Sonora, known as the “Queen of the Southern Mines,” was established in 1848 by miners emigrating from the State of Sonora, Mexico. The early settlement was often referred to as the Sonoran Camp. As with many communities in California’s Mother Lode, gold mining was the driving force behind Sonora’s early development. By 1849, the population of the town was approximately 5,000 and remains so today. Sonora, one of the oldest cities in California, was incorporated on May 1, 1851. Only ten cities have been incorporated longer. Although there was mining activity in the Sonora area in 1848, the first documented discovery was in Wood’s Creek (near today’s Sonora High School) on March 17, 1849. Unlike many Gold Rush towns, no specific individual is credited with the discovery of gold in Sonora. The narrow sheltered valley with two all-year creeks (Sonora and Woods Creek) had long been a winter camping place for the indigenous Mi-Wuk Indian people. They eventually moved their camps further up into the mountains as the population of the area increased. News of the gold discovery at the Sonoran Camp spread quickly and hopeful miners from the East Coast and foreign countries began the long journey to the promised land. Many boarded ships on the East Coast and sailed to Panama, where they crossed the Isthmus on foot or horseback and vied for passage on crowded ships bound for San Francisco. From San Francisco there was an additional two-day trip by schooner to Stockton and then a dusty stage ride through the foothills to Sonora. When arriving in Sonora, the travelers were covered and choked with dust. They found a camp of dirt streets and tents with very sparse accommodation.



Sonora’s prosperity during the late 1800s and early 1900s is evidenced by many of the historic homes and buildings we treasure today. In 1986, Sonora was chosen as one of the first “Main Street” cities in the State of California. Today, the City maintains its historical charm. Many of its existing buildings, including the Sonora Opera Hall, date back to the 1800s. Sonora’s downtown has changed very little from its beginnings, including its narrow streets and many historic buildings. It draws people from all over the world who want to experience the ambiance and charm associated with an earlier day.

The area's economy was historically based on the mining and timber industries, but now relies on tourism. As a city close to Yosemite Nation Park, Sonora provides services to Yosemite's visitors. Sonora uses a city council consisting of five council members, including the mayor. The city council appoints a city administrator to

implement the council's policies and enforce ordinances. The current Mayor of Sonora is Mark Plummer and the current city administrator is Melissa Eads.

Sonora can look with great pride at its transformation from a country town to a small, vital city that provides a way of life enjoyed by few other communities. It is still the "Queen of the Southern Mines."

Population Overview



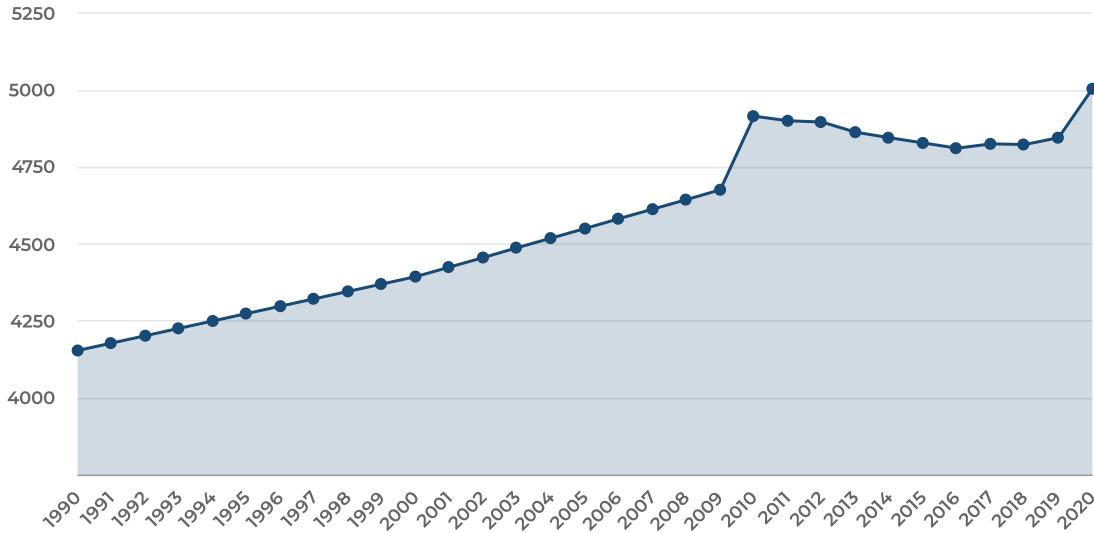
TOTAL POPULATION

5,003

▲ **3.3%**
vs. 2019

GROWTH RANK

136 out of **493**
Municipalities in California



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



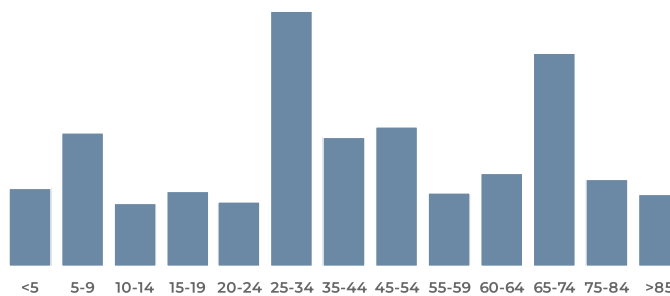
DAYTIME POPULATION

25,000

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

* Data Source: Sonora, CA 2023

POPULATION BY AGE GROUP



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

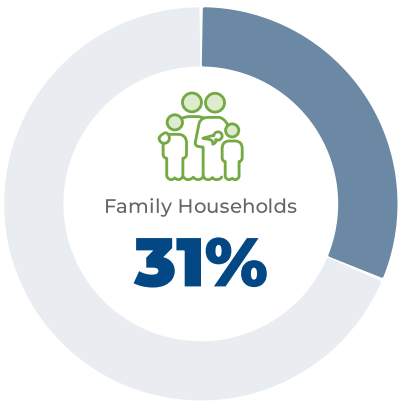
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

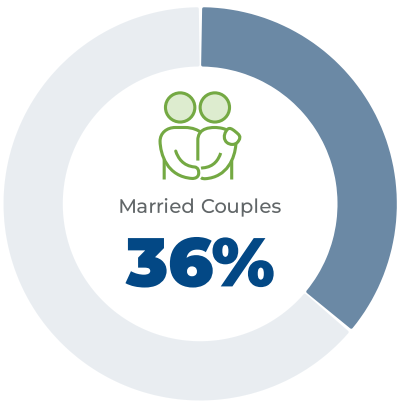
2,045

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



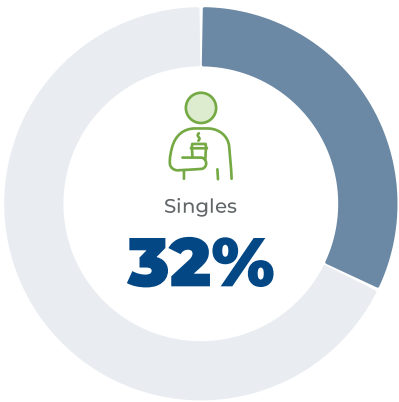
▼ 37%

lower than state average



▼ 28%

lower than state average



▲ 34%

higher than state average



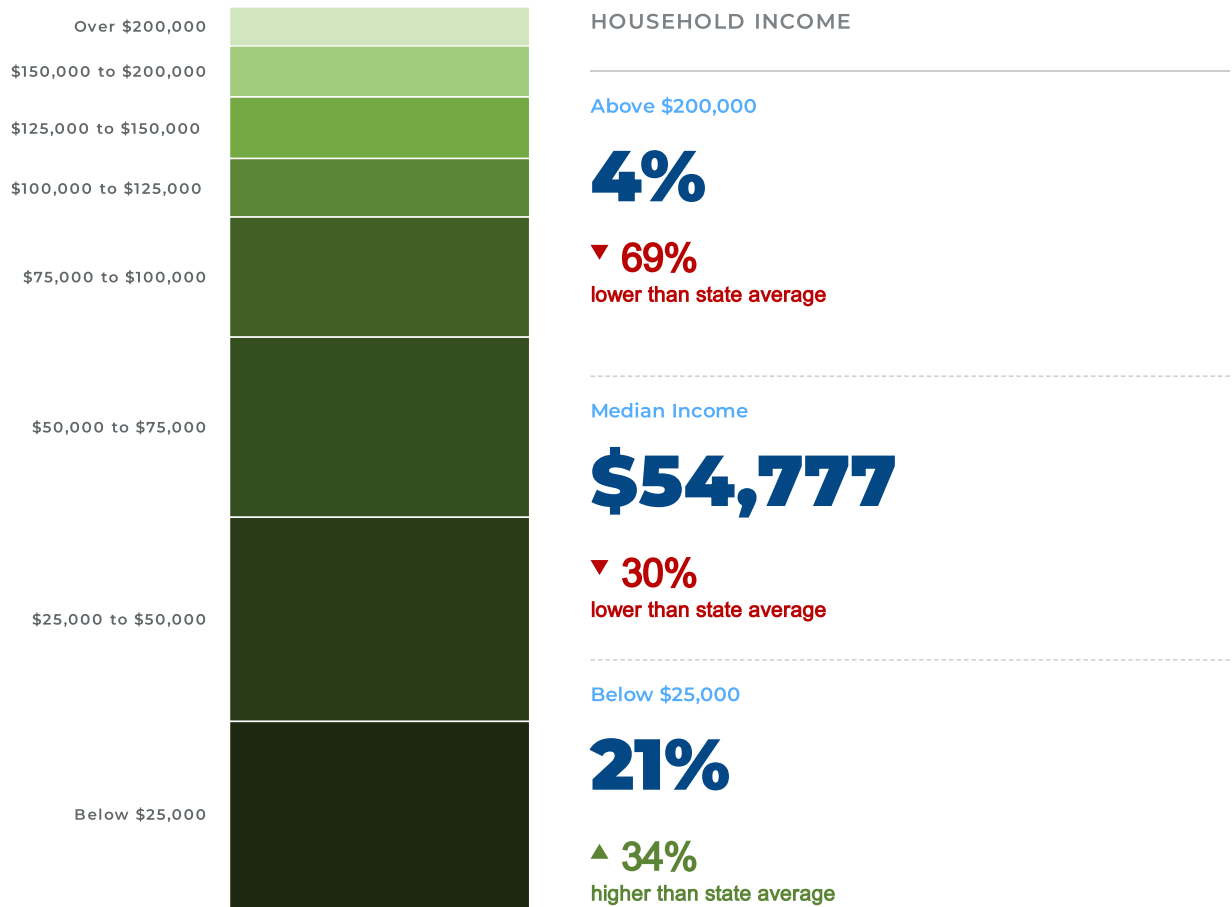
▲ 85%

higher than state average

* Data Source: American Community Survey 5-year estimates

Economic Analysis

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



* Data Source: American Community Survey 5-year estimates

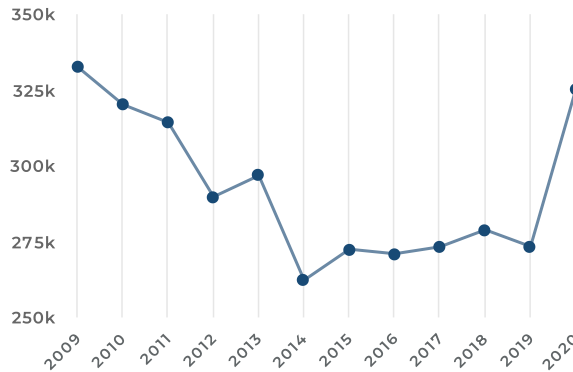
City of Sonora Median Income

The median income of the City of Sonora is 30% lower than the State of California and of those, 21% make below \$25,000, which is 34% more than the state average. The County of Tuolumne's median income is \$66,846, 18% higher than the City's.

Housing Overview



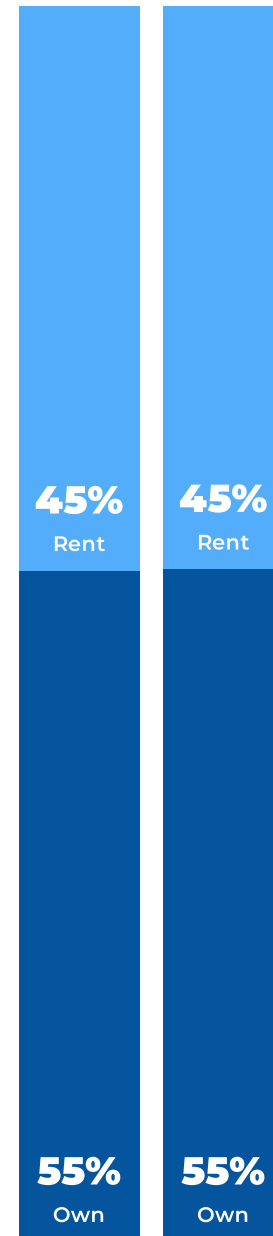
2020 MEDIAN HOME VALUE
\$325,300



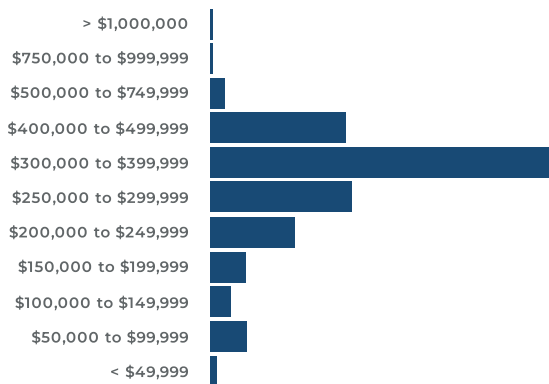
* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Sonora State Avg.



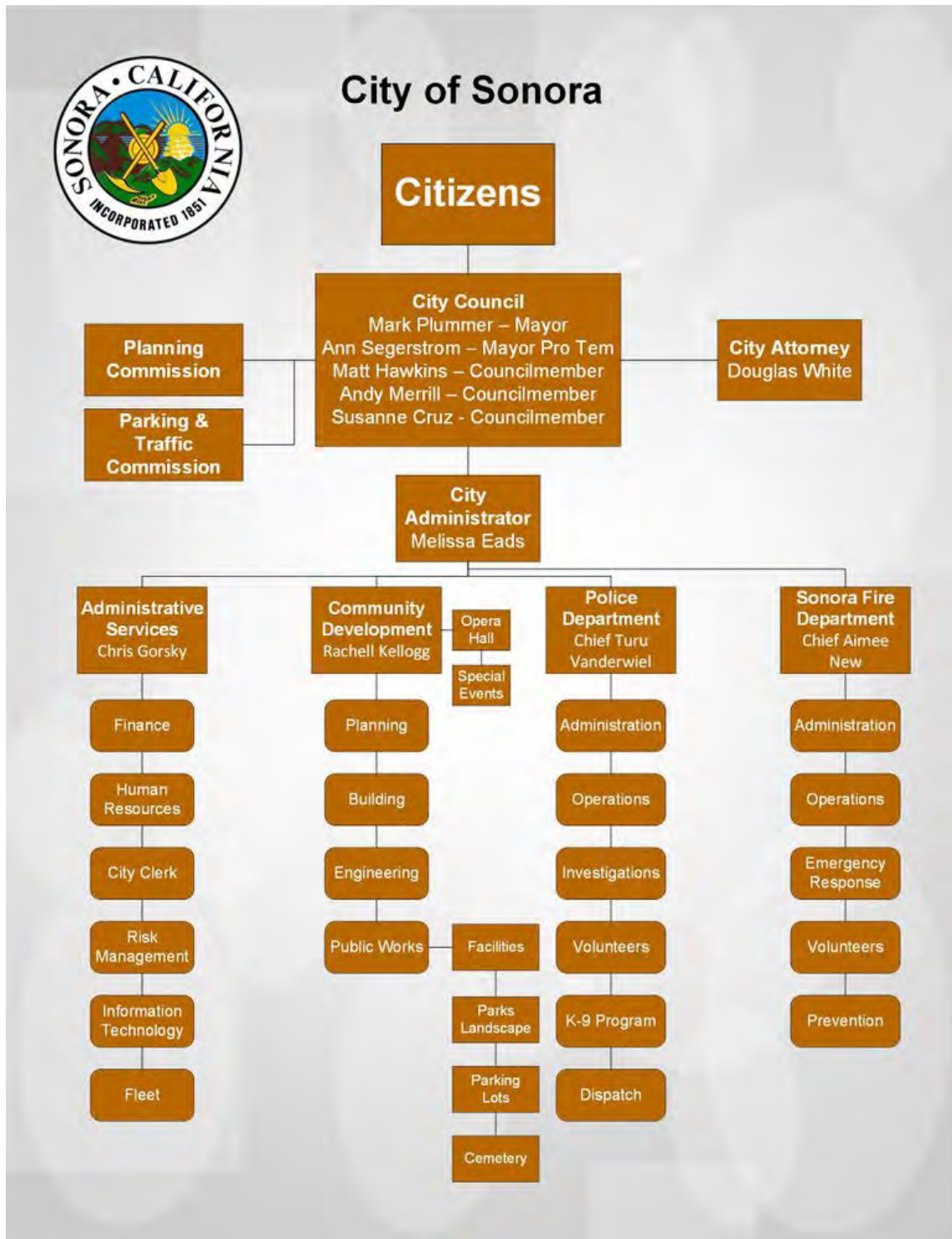
HOME VALUE DISTRIBUTION



* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Organization Structure



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Fund Descriptions

General Fund - 001

The General Fund is the primary operating fund of the City. It is used to account for all financial resources except those required to be accounted for in other funds. General Fund revenues are derived from such sources as taxes, licenses, permits, fees, fines, intergovernmental revenues, charges for services, special assessments, interest income, and other resources available for discretionary funding. Expenditures are made for functions of general government, community development, police and fire protection, public works, cemetery, opera hall, capital outlay, and debt service. For purposes of the budget, the General Fund is separate and distinct from the reserve funds and other special funds created for a variety of restricted purposes.

Reserve Funds

The Reserve Funds are accounts in which unrestricted cash is set aside outside the budget for unforeseen expenditures and emergencies. The funds can be transferred into the budget for such purposes as necessary. At fiscal year-end, the unreserved and undesignated fund balance in the General Fund is transferred to the Reserve Fund and reported as "Transfer to Reserve Fund." The Reserve Fund consists of excess general revenues and other unspent appropriations. Excess revenue or unallocated general revenue, excluding one-time receipts. The City's Financial Policies establish a minimum Reserve Fund balance of twenty percent of General Fund adjusted appropriations. Pursuant to the City Reserve Policy approved September 16, 2019, twenty-five percent of the Reserve Fund is set aside for use in emergencies. There are two accounts established within the Reserve Fund:

General Fund Reserve Funds 270/271 These funds are required to include a minimum of twenty percent (20%) of General Fund adjusted appropriations for any given budget year.

Economic Uncertainty Reserve: Seventy-five percent (75%) of this fund will be maintained to minimize the effects of major economic uncertainties, including local disasters, budget difficulties and other severe financial hardships or unforeseen changes in revenues and/or expenditures and will be available for budget stabilization.

Emergency Reserve: Twenty-five percent (25%) of this fund will be maintained as an emergency reserve to minimize the immediate impacts of potential costs not covered by the City's insurance programs, such as claim costs within the City's deductibles, and/or major costs associated with disasters and other events which will not be reimbursable from insurance or from any Federal or State government. All Emergency Reserves must be approved by a majority (three votes) of the City Council. The exception is, in the event a disaster situation is declared, the City Administrator may expend Emergency Funds without prior City Council Approval.

Fleet Replacement Reserve Fund 255 This fund was established to fund Fleet Asset replacement on a continuous basis. The reserve account balance will be reviewed as part of the reserve review process during the annual budget.

CalPERS Pension Prefunding Trust This fund was established to account for the City's pension prefunding Section 115 Trust dedicated to prefunding employer contributions to the defined benefit pension plan.

Enterprise Funds

Enterprise funds are used to account for operations similar to private business enterprises. Revenues are collected and used for a specific purpose and are self-sufficient. The ending fund balances are not available for purposes other than those specified for that fund.

Farmers Market Fund - 310 The Sonora Certified Farmers Market operates from May to October each year and is located at Theall and Stewart Streets in downtown Sonora.

Dragoon Gulch Trail Fund - 320 The Dragoon Gulch Trail Project provides its visitors with a unique opportunity to stroll through Mother Lode's oak woodlands. The Dragoon Gulch Trail provides over 3.1 miles of natural trails.

Special Revenue Funds

Special Revenue Funds are used to account for revenues from specific taxes, fees, governmental grants, or other revenue sources that are designated to finance particular functions and activities within the City.

Per Capita Grant/SB2 Planning Grant/Regional Early Action Planning Grant/Local Early Action Planning Grant Funds - 170/171/172/173 Are funds established to account for these individual grant funds.

Benefit Zones Fund - 330 The Benefit Zone Fund was established to finance the City's annual events, including the Christmas Parade, to encourage patronage by local residents and tourists.

The Franchise and Public Educational Government Fund - 305 was established to account for the 1% fee collected on cable bills to provide funding to pay the capital costs of broadcasting and making local government proceedings available.

Measure I Fund - 400 The Measure I Fund was established as a result of a 2004 voter approved 1/2% transaction and use tax and has been active since January 1, 2005. The Police Department receives sixty percent (60%), the Fire Department receives twenty-five percent (25%) and the Public Works department receives fifteen percent (15%).

Community Development Block Grants - 502/525/530 were established to account for federal grant funding for the purpose of development activities to build stronger and more resilient communities.

Supplemental Law Enforcement Fund - 605 was established to account for the Citizen's Option For Public Safety (COPS) program which provides money for local public safety needs.

Vehicle Abatement Fund - 690 was established in 1994 as a result of a vehicle registration fee increase for the City and County residents. The purpose was to provide revenue to address vehicle abatement enforcement within the City.

Rural Fire Capacity Grant - 710 was established to account for grant funding for the fire department.

Code 5 Fire Reimbursement Fund - 730 - was established to account for revenues from the statewide fire mutual aid program which reimburses the Fire Department for sending personnel and equipment to assist in statewide fires.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services supplied by other funds, departments, or agencies.

Dental Self Insurance Fund - 210 The City is fully insured for Medical and Vision insurance since FY 2017/18, but Dental insurance continues to be self-funded.

Capital Project Funds

Capital Project Funds are established to account for the acquisition or construction of major capital facilities or other general capital outlays.

Highway User Tax - 440/441 The State of California imposes per-gallon excise taxes on gasoline and diesel fuel, sales taxes on gasoline and diesel fuel and registration taxes on motor vehicles with allocations dedicated to transportation purposes. The local (city and county) portions of these allocations flow through the Highway Users Tax Account (HUTA).

Road Maintenance and Rehabilitation - 442 Senate Bill 1 (SB1) created the Road Maintenance and Rehabilitation Account (RMRA). A percentage of this funding will be apportioned by formula to eligible cities for basic road maintenance, rehabilitation, and critical safety projects on the local streets and roads system.

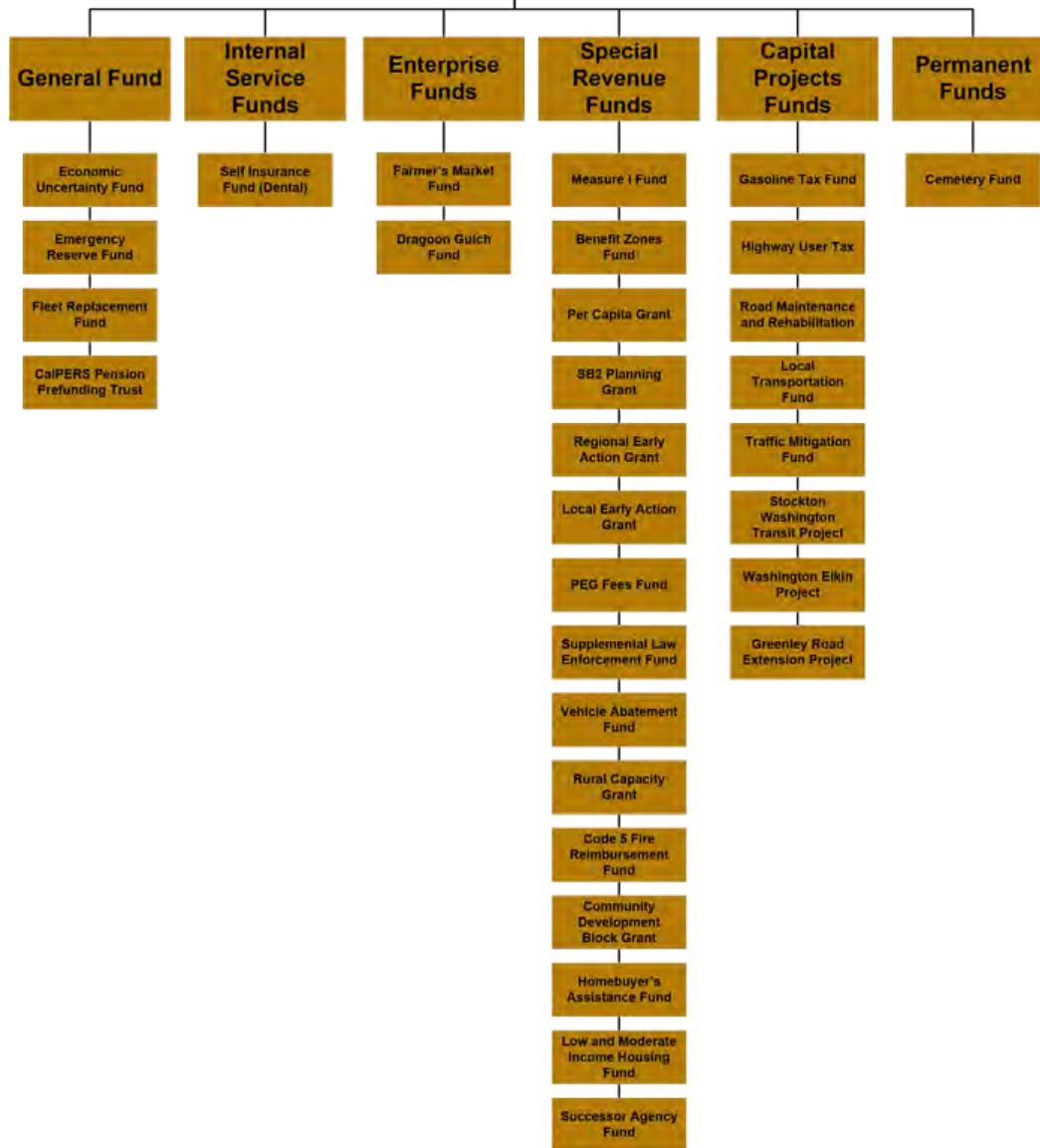
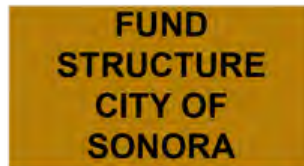
Stockton-Washington Transit Project - 801 This fund tracks all financial transactions for the Stockton-Washington Transit Project within the City.

Washington-Elkin Project - 802 This fund tracks all financial transactions for the Washington-Elkin Improvement Project within the City.

Greenley Road Extension Project - 803 This fund tracks all financial transactions for the City's portion of the Greenley Road Extension.

See The Chart Below for a complete list of City Funds.

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Basis of Budgeting

The term "basis of accounting" is used to describe the timing of recognition, that is, *when* the effects of transactions or events should be recognized. The basis of accounting used for purposes of financial reporting in accordance with generally accepted accounting principles (GAAP) is not necessarily the same basis used in preparing the budget document. For example, governmental funds are required to use the modified accrual basis of accounting in GAAP financial statements, whereas the cash basis of accounting or the "cash plus encumbrances" basis of accounting may be used in those same funds for budgetary purposes. Disparities between GAAP and the budgetary basis of accounting often occur because regulations governing budgeting (e.g., laws or ordinances of the state, county, city, or some other jurisdiction) differ from GAAP.

The City prepares the annual budget on a modified cash basis of accounting. It recognizes revenues when the City receives cash, and appropriations include both cash payments and encumbrances for purchase orders and contractual services. The City will pay for encumbered appropriations that it has not paid at the end of the current year in a subsequent year. The primary differences between the City's budget and GAAP are that the City's budget recognizes revenues on a cash rather than an accrual basis and does not account for the depreciation of fixed assets or certain contingencies, such as compensated absences for accrued vacation and sick pay. The City's budget and GAAP also classify inter-fund transfers in a different manner. The Comprehensive Annual Financial Report for the City of Sonora shows the status of the City's finances based on GAAP classifications.

City of Sonora Municipal Government

The City operates under a council-manager form of government. Policymaking and legislative authority are vested in the City Council, consisting of the five elected councilmembers. The Council's primary responsibilities are adopting City Laws and policies, adopting the City budget, and hiring the City Administrator and City Attorney.

The City Administrator is responsible for carrying out the policies and ordinances of the City Council, for overseeing the daily operations of the City, and for appointing other employees and otherwise managing the daily operations of the City. The City Administrator is assisted by an administrative team, which includes the City Attorney (who is a contract attorney) and department heads for Administrative Services, Community Development, Police Department and the Fire Department.

The City provides a full range of municipal services, including fire and police protection, construction and maintenance of the city streets, storm drains, parks, parking lots and similar infrastructure.

City Hall is located at:
94 N. Washington Street
Sonora, CA 95370
(209)532-4541

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City of Sonora Financial Policies

FINANCIAL POLICIES OF THE CITY OF SONORA

INTRODUCTION

The City of Sonora is committed to implementing and maintaining strong fiscal responsibility and financial discipline and has incorporated these principles into a set of comprehensive City Financial Policies.

There are sections of the City's Financial Policies, as follows:

- Fiscal
- Pension and Retirement Funding
- General Fund Contingency Reserves
- General Fund Encumbrances

FISCAL POLICIES

The Fiscal Policies are intended to ensure that the City functions within the limits of its financial resources. The City must make budget decisions to maintain a balance between revenues and expenditures both in the current year and on an ongoing basis, so that the public can realize the benefits of a strong and stable local government that delivers municipal services to City residents. The City must base spending decisions on their impact on measurable goals. They must further adequately address the City's structural costs, including those related to employees, capital property and equipment maintenance, and legal liabilities. In order to ensure adequate funding for these spending needs, the City must protect and maintain its current diverse revenue base and ensure that, where possible and appropriate, that the individuals that benefit from specialized services pay the reasonable costs of those services. While the City must make significant financial decisions as part of the budget process, it must be prepared to make the required adjustments during each fiscal year. Finally, the City must ensure that its budget is transparent in order to enable public engagement. In order to achieve these goals, the Fiscal Policies require the City to:

- Achieve structural balance both in the current fiscal year and on an ongoing basis so that projected revenues cover the costs of anticipated services.
- Engage in performance budgeting to ensure that the City makes funding decisions to advance strategic plans with measurable goals that are transparent and regularly evaluated.
- Make responsible choices about employee-related costs that the City both negotiates in consideration of financial impacts and the ability to fund.
- Limit changes to the adopted budget.
- Protect unrestricted revenue sources, seek new and diverse revenues, and not reduce revenue during the year without corresponding expenditure reductions accomplished during the Mid-Year Budget.
- Assess fees and seek to recover the reasonable cost of a service where appropriate.
- Ensure transparency in financial decisions by publishing clear and accurate budget data, reporting on the City's financial condition periodically, and reporting on the financial impacts of proposals.
- Sell surplus equipment and real property at market value.
- Make adequate investment to maintain real property and equipment.

PENSION AND RETIREMENT FUNDING POLICY

The City has made a commitment to its past and current employees to provide ongoing pension payments during their retirement. These contributions will be fully funded based on annual actuarial studies. It is important that the City continue to meet this commitment to ensure that the costs associated with current services are borne at the current time. With this in mind, the City established a Section 115 Pension Prefunding Trust and will make a recommended contribution of \$150,000 each year at budget approval.



GENERAL FUND CONTINGENCY RESERVES POLICY

The General Fund Contingency Reserves Policy provides guidelines on the purpose, sizing, uses, and restoration requirements of the Contingency Reserve Fund (both the Economic Uncertainty Reserve and the Emergency Reserve accounts). The Policy is intended to ensure that the City maintains sufficient reserves for unanticipated expenditures or revenue shortfalls, to preserve flexibility throughout the fiscal year, to make adjustments in funding for programs approved in connection with the annual budget, and to prepare the City for potential revenue challenges. The objective is for the City to be in a strong fiscal position to weather future economic downturns and financial challenges. The Contingency Reserve Fund balance will be between twenty five percent (25%) of General Fund adjusted annual appropriations, but must be equal to a minimum of fifteen percent (15%) of the General Fund adjusted annual appropriations. This reserve will be allocated to two categories, with a minimum of seventy five percent (75%) in the Economic Uncertainty Reserve and twenty five percent (25%) in the Emergency Reserves.

Plan to Replenish Contingency Reserves

Any appropriation of the Contingency Reserves below the 15% minimum shall be accompanied by findings articulating the need for the use of the Contingency Reserves and a plan for the replenishment of the Contingency Reserves within a reasonable period not to exceed three (3) budget years. The City's current reserve is in excess of the 15% minimum.

Use of Contingency Reserves

All Contingency Reserve expenditures must be approved by 4/5th vote of the City Council. The exception is the event that a disaster situation is declared. In the event of a declared emergency, the City Administrator may expend Contingency Reserves without prior City Council approval. After the emergency, the City Council shall evaluate the current Contingency Reserve level, and if necessary, publish, as an amendment to the current Budget resolution, findings for the replenishment of the reserves within a reasonable period not to exceed three (3) budget years.

GENERAL FUND ENCUMBRANCES

An encumbrance is a reservation of funds to cover purchase orders, contracts, or other goods and services that are chargeable to an appropriation. It records obligations for goods or services not yet received or rendered in amounts equal to their anticipated costs. An encumbrance system provides a warning as the City approaches the authorized expenditure level and thus protects the City from over-spending an appropriation. As a rule, the City shall revert any encumbered funds that remain unspent for a period longer than one fiscal year. Exemptions apply to legal obligations, contingent liabilities such as pending legal settlements, or an appropriation for a project that the authorized department cannot complete within the allowable timeframe.

Budget Timeline

Fiscal Year 2023-24 Budget Preparation



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BUDGET OVERVIEW



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City of Sonora Strategic Plan

City of Sonora Vision Statement

The City of Sonora will provide a safe and healthy community in which to live, work, and prosper, while embracing our arts, culture, and historical character.

City of Sonora Mission Statement

The City of Sonora commits to partnering with the Community to provide quality services that:

- Create a safe and healthy community
- Provide stewardship of our financial resources
- Stimulate economic prosperity for our community
- Promote our historical and cultural heritage
- Plan for the future of our community and enhancement of our quality of life.

City of Sonora Values Statement

The City of Sonora values:

- Our hometown atmosphere and the unique character of our community
- Our commitment to historical preservation
- Our business-friendly environment
- Our safe and secure environment in which we live and work
- Our authenticity as a City
- Our environment, natural beauty and ambiance as a City
- Our cultural resources and attractions
- Our leadership, locally and regionally
- Our teamwork for the greater good of the City
- Our regional shopping areas and commercial centers
- Our family-oriented community
- Our hospitable citizenry
- Our progressiveness and vision in planning for the future

What is a Strategic Plan?

A strategic plan states the direction of the community and identifies strategies and action plans to achieve specific goals. Strategic planning helps assure that the organization remains relevant and responsive to the needs of its stakeholders and contributes to the organization's stability and growth. It provides a basis for monitoring progress and assessing results and impacts. Strategic planning enables an organization to look into the future in an orderly and systematic way. A strategic plan also creates consensus about expectations and provides guidelines for the use of city resources. It serves as a roadmap and will guide much of what we do. The City of Sonora Strategic Plan uses the City's vision and the five City Council Goals and subsequent Priorities described below as its roadmap for Action. Sonora City Council has adopted city-wide goals to advance each area by fiscal year 2021. While there are many projects within city departments that support these focus areas, the Strategic Plan features the highest priority outcomes.

GOAL 1 - Create a Safe and Healthy Community

Priority 1.1 Ensure and support law enforcement and fire department staffing and resources.

Action Items:

1. Develop and implement a Fleet Management Plan that addresses our aging police fleet to ensure officer safety and employee retention.
 1. **IN PROCESS**
2. Explore funding opportunities to provide for a third (3rd) full-time Fire Engineer position.
 1. **COMPLETED**

3. Develop career and professional growth opportunities, recognition and feedback that addresses organizational characteristics that affect employee retention in the Police and Fire Departments.

1. **IN PROCESS**

Priority 1.2 Establish emergency fire safety protocols that integrate with County and State preparedness and evacuations.

Action Items:

1. Participate and be an active partner in the Tuolumne County and Tuolumne Transportation Council Emergency Operations Study and in the Tuolumne County Fire Resiliency Advisory Committee.

1. **IN PROCESS**

2. Review and possibly update the current Sonora Municipal Code to address fire preparedness and safety concerns.

1. **IN PROCESS**

3. Continue to work with property owners to encourage and support vegetation removal for fire safety.

1. **IN PROCESS**

Priority 1.3 Explore all opportunities to provide best practice and dignified solutions to our growing homeless population and low-income and affordable housing needs.

Action Items:

1. Continue to work with local partners, such as Tuolumne County and ATCAA, to support permanent supportive housing/transitional homeless shelter resources and provide more services to mitigate existing homeless camps.

1. **IN PROCESS**

2. Address barriers to long term housing such as review and modification of the City's Transient Residential Use Permit or "Short-Term Rental" Program.

1. **COMPLETED**

3. Explore the possibility of using designated City Housing Program Funds to purchase real property to provide for an emergency shelter space within the City.

1. **IN PROCESS**

GOAL 2 - Provide Stewardship for our Financial Resources

Priority 2.1 Create formal orientation opportunities for newly elected Councilmembers.

Action Items:

1. Review and update the City's elected and appointed City Official's Handbook.

1. **COMPLETED**

2. Develop a formal orientation program for City elected and appointed officials that incorporates every department and activity of the City.

1. **COMPLETED**

Priority 2.2 Invest in professional development of City staff to ensure best practices and best use of resources.

Action Items:

1. Update the annual review process and methodology and ensure annual reviews are conducted for every employee to address overall performance and to ensure employee's needs are being met professionally.

1. **IN PROCESS**

2. Prioritize and budget professional skill development and encourage outside classes and workshop attendance.

1. **IN PROCESS**

3. Update the City's Travel Policy to encourage more professional development workshop attendance.

1. **FUTURE**

Priority 2.3 Prioritize the use of discretionary funds and create a City Reserve Policy.

Action Items:

1. Develop and adopt a City Fund Balance/Reserve Policy based on principles established by GASB and GAAP.
 1. **COMPLETED**
2. Address pension liabilities and make a commitment from future available revenue streams to pay pension liabilities.
 1. **IN PROCESS**
3. Develop, implement and annually fund a Capital Improvement Plan (CIP) to address the City's aging infrastructure.
 1. **FUTURE**

GOAL 3 - Stimulate Economic Prosperity for our Community

Priority 3.1 Evaluate and update the City Municipal Codes and Policies to eliminate barriers to commercial and residential development.

Action Items:

1. Commit to increased capacity in the Community Development Department by funding, recruiting and hiring a City Planner starting in Fiscal Year 2023/2024.
 1. **FUTURE**
2. Complete full implementation of the City's new Municipal Code electronic system upgrade.
 1. **COMPLETED**
3. Expand the use of a contract Building Official and Inspector from two (2) to three (3) days a week to ensure efficient and timely permitting of commercial and residential projects.
 1. **IN PROCESS**

Priority 3.2 Work with the County to revisit and revise the 1991 Revenue Sharing Agreement and look for annexation opportunities to support commercial and residential development.

Action Items:

1. Analyze the desirability and feasibility of annexation of certain unincorporated areas of Tuolumne County into the City.
 1. **IN PROCESS**
2. Engage in continued communication with Tuolumne County Leadership to explore a revision of the 1991 Revenue Sharing Agreement.
 1. **IN PROCESS**

Priority 3.3 Develop a plan and infrastructure that builds partnerships with local agencies and organizations that promote attracting business growth and development.

Action Items:

1. Develop Economic Development Core Values to serve as the City's guiding principles on matters related to Economic Development.
 1. **FUTURE**
2. Develop an Economic Development Strategy that supports the City in the implementation of a strong recovery following the COVID-19 Pandemic.
 1. **COMPLETED**
3. Evaluate current staffing and capabilities for City identified economic growth.
 1. **FUTURE**

GOAL 4 - Promote Our Historical and Cultural Heritage

Priority 4.1 Define the City's cultural competitive advantage to enhance the City's heritage tourism.

Action Items:



1. Work with our local tourism and Chamber of Commerce partners to develop and define the City's cultural competitive advantage.

1. **IN PROCESS**

Priority 4.2 Develop and plan to clean, maintain and promote Sonora Creek to make it part of our City's cultural attractions.

Action Items:

1. Annually, we continue to have our Public Works Department coordinate with CalFire for vegetation and debris removal of Sonora Creek.

1. **IN PROCESS**

Priority 4.3 Provide a public review of best practices to ensure a climate of equality, equity and inclusivity for individuals of all races, gender and social identities in support of our historical and cultural heritage.

Action Items:

1. Execute the commitment to support diversity, equity and inclusion in all City hiring and personnel practices.

1. **COMPLETED**

2. Conduct a baseline analysis of the City to understand where action can be taken to be more equitable and inclusive.

1. **COMPLETED**

3. Formally adopt a Resolution in support of Social Justice.

1. **COMPLETED**

GOAL 5 - Plan for the Future of Our Community and Enhancement of Quality of Life

Priority 5.1 Ensure formal adoption of the Greenley Road Extension as a priority for the City and Tuolumne County Transportation Council (TCTC).

Action Items:

1. Formally adopt a Resolution of the Greenley Road Extension as a Priority Regional Road Improvement for the City of Sonora.

1. **COMPLETED**

2. Advocates at both the elected and staff level for TCTC to prioritize and fund the Greenley Road Extension.

1. **COMPLETED**

Priority 5.2 Find funding and develop a plan for a new City Storm Drain System and explore the possibility of a Rainwater Reclamation/Flood Control Project.

Action Items:

1. Prioritize funding through budget allocation to hire a consultant to explore a plan for a new City Storm Drain System.

1. **FUTURE**

2. Work with IRWM to explore funding of a Rainwater Reclamation/Flood Control Project.

1. **FUTURE**

Priority 5.3 Establish and develop a City of Sonora Climate Action Plan.

Action Items:

1. Prioritize funding through budget allocation to hire a consultant to explore a Climate Action Plan consistent with the City's General Plan.

1. **FUTURE**

Short-term Factors

For the Fiscal Year 2023/24 budget there are several short-term factors that will affect the City:

Facing rising inflation, the Federal Reserve has enacted large interest rate increases throughout 2022 and 2023 with the aim of cooling the economy and, in turn, slowing inflation. The longer inflation persists and the higher the Federal Reserve increases interest rates in response, the greater the risk to the economy. The chances that the Federal Reserve can tame inflation without inducing a recession are narrow.

Reflecting the threat of a recession, our revenue estimates include very slow growth rates and increased pressure from rising costs to do business.

The largest single factor for the City is the passage of Measure Y, the Essential Services Transaction and Use Tax, which is a 1% sales tax increase that went into effect April 1, 2023 and will provide the City with approximately \$3.8 million in new funding that can be used to stabilize City services and provide a fresh outlook for the City.

As the City begins another fiscal year, the challenges from staff turnover and change, including the retirement of key positions, and on-boarding of a Community Development Director and City Engineer.

Demands on current staff for the ramp-up of the Chicken Ranch Fire Department.

Implementing the Compensation study's recommendations and the potential reorganization of City departments.

The Tax Payer Protection and Government Accountability Act. A Citizens backed initiative to restrict tax increases retroactively to January 1, 2022. A further legal analysis will be needed to understand the risks to the City and Measure Y.

The City has the lowest staffing levels at a time when there will be increased workload and project delivery expectations after the passage of Measure Y.

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City of Sonora Personnel

Full-Time Equivalent (FTE's)

In Fiscal Year 2023/24, the City of Sonora continues with a lean workforce with only minor changes as listed:

- The addition of a grant funded .75 FTE Homeless Outreach Coordinator in the Police Department.
- The addition of a full-time Deputy Clerk/Finance Assistant in the City's Administrative Services Department.
- The deletion of a Mechanic Supervisor position as the City is moving toward a leased fleet with integrated maintenance programs.

Total Budgeted FTE's							
Summary Positions by Department							
	2017/18 Approved	2018/19 Approved	2019/20 Approved	2020/21 Approved	2021/22 Approved	2022/23 Approved	2023/24 Approved
Elected Officials							
City Council - Mayor	1.0	1.0	1.0	1.0	1.0	1.0	1.0
City Council - Councilmembers	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Total Department FTE's	5.0	5.0	5.0	5.0	5.0	5.0	5.0
City Administration							
City Administrator	1.0	1.0	1.0	1.0	1.0	1.0	1.0
City Attorney	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administrative Svcs Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Svcs Officer (Clerk)	0.0	0.0	0.0	0.0	0.0	1.0	1.0
Administrative Analyst	0.0	1.0	1.0	1.0	1.0	0.0	0.0
Finance Assistant	2.0	1.0	1.0	1.0	1.0	1.0	2.0
Deputy City Clerk	1.0	1.0	0.0	0.0	0.6	0.6	0.0
Office Assistant-Accounting Tech	1.2	1.2	1.2	0.6	0.0	0.0	0.0
Fleet Mechanic Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	0.0
Total Department FTE's	7.2	7.2	6.2	5.6	5.6	5.6	5.0
Community Development							
Community Development Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Community Development Specialist I	1.0	1.0	1.0	1.0	0.0	0.0	0.0
Community Development Specialist II	0.0	0.0	0.0	0.0	1.0	1.0	0.0
City Planner I/II	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Building Inspector	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Special Programs Coordinator	1.0	1.0	1.0	0.0	0.0	0.0	0.0
Total Department FTE's	3.0	3.0	3.0	2.0	2.0	2.0	1.0
Police Department							
Chief of Police	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Police Lieutenant	0.0	0.0	1.0	1.0	1.0	1.0	1.0
Police Sergeant	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Police Officer (Includes Corporal Max 2)	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Reserve Police Officer	0.5	0.2	0.2	0.2	0.2	0.2	0.2
Community Service Officer (PT)	1.6	1.6	1.6	1.6	1.6	1.6	1.6
School Resource Officer (PT)	0.0	0.0	1.0	1.0	0.0	0.0	0.0
Communications Dispatcher	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Communications Dispatcher Relief	1.0	1.0	1.0	1.0	1.0	1.0	1.3
Police Records Technician	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Background Investigator	0.1	0.1	0.1	0.1	0.1	0.1	0.0
Information Technology Tech	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Homeless Outreach Coordinator	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Total Department FTE's	22.4	22.1	24.1	24.1	23.1	23.1	24.1
Fire Department							
Fire Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Fire Captain	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Fire Engineer	3.0	3.0	2.0	2.0	2.0	3.0	3.0
Fire Engineer Relief	1.6	1.6	1.6	1.6	1.6	0.8	0.8
Volunteers	0.2	0.2	0.3	0.3	0.3	0.3	0.3
Interns	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Office Assistant	0.4	0.6	0.6	0.6	0.6	0.6	0.6
Total Department FTE's	9.3	9.5	8.6	8.6	8.6	8.8	8.8
Public Works							
Public Works Director	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Works Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Public Works Specialist I/II	4.0	3.0	3.0	3.0	3.0	3.0	3.0
Public Works Assistant	1.0	2.0	2.0	2.0	2.0	2.0	2.0
Total Department FTE's	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Total City FTE's	47.85	47.75	47.85	46.25	45.25	45.45	44.85



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FUND SUMMARIES

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The City's General Fund is the City's primary unrestricted source of funds and its primary and largest operating budget fund. This fund is used to record all resource inflows and outflows that are not associated with special-purpose funds or ratepayer funds. The activities being paid for through the General Fund constitute the core administrative and operational tasks of the City. The City of Sonora's General Fund accounts for the majority of most departments' operating budgets, funding staffing, supplies and services required to provide core City services.



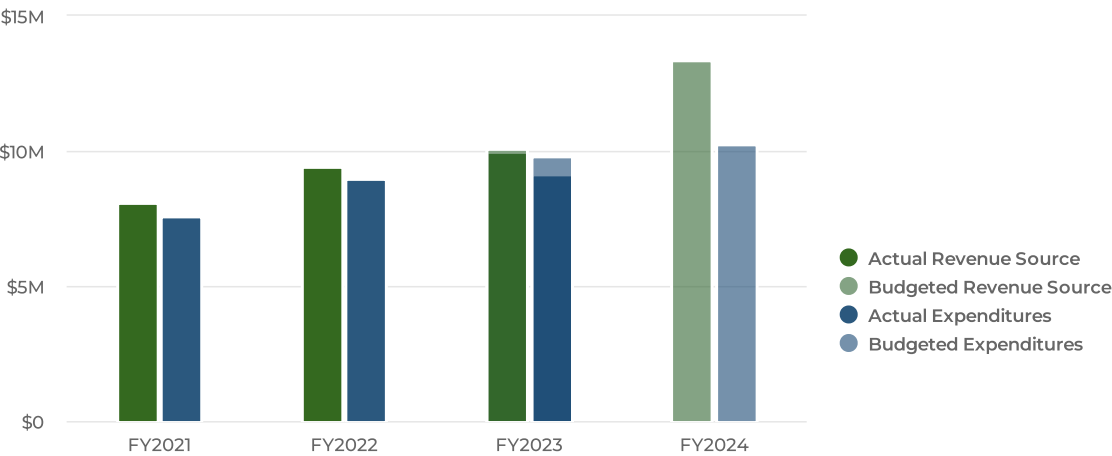
General Fund

The activities being paid for through the General Fund constitute the core administrative and operational tasks of the City. The City of Sonora's General Fund accounts for the majority of most departments' operating budgets, funding staffing, supplies and services required to provide core City services. Including Administration, Administrative Services, Building and Planning, Engineering, City Council, City Clerk, Information Technology, Fleet, Police, Fire, Opera Hall, and General Services.

The General Fund Summary also includes the City's Reserve Funds that were established to provide a framework for establishing annual reserve levels during the budget process that will provide the City with flexibility to adapt to local, regional, and state-wide economic changes and to stabilize the delivery of City services.

Summary

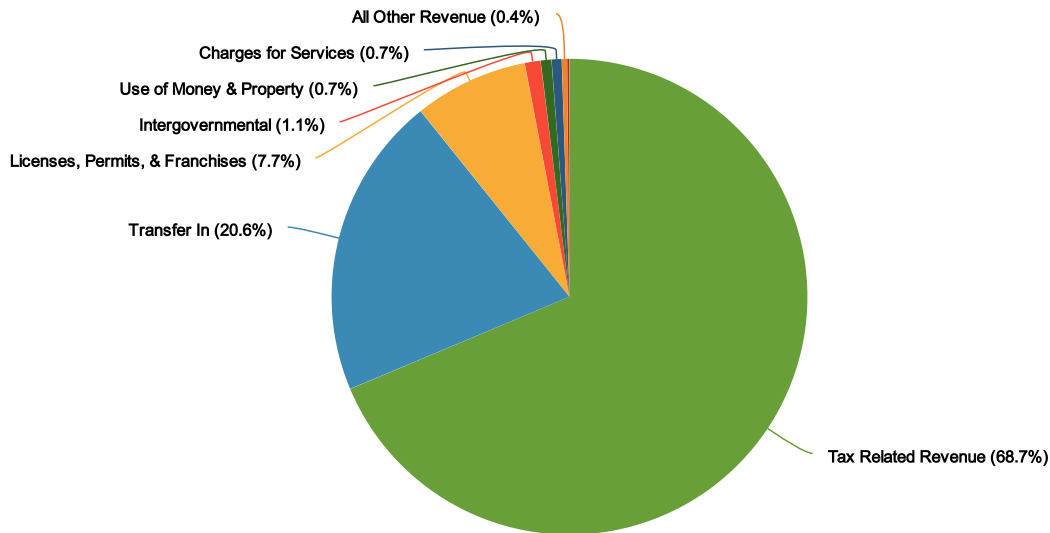
The City of Sonora is projecting \$13.41M of revenue in FY2024, which represents a 32.4% increase over the prior year. Budgeted expenditures are projected to increase by 4.7% or \$463.65K to \$10.29M in FY2024.



General Fund Revenues by Source

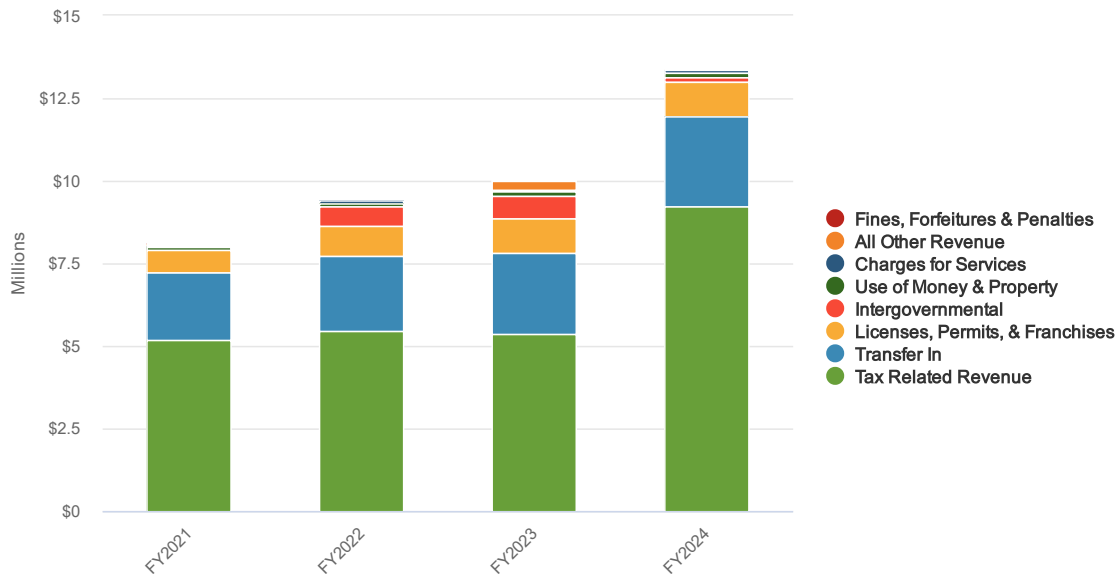
All revenue estimates are compiled by the Administrative Services Department in association with various estimates. The County Tax collector provides estimates of property tax growth rates, the City's sales tax consultant provides estimates of expected sales tax, and other revenues are based on estimated growth rates.

Projected 2024 Revenues by Source



For the new fiscal year, the City will be receiving revenues from Measure Y, the Essential Services Sales and Use Tax, passed by City voters in November 2022. This provides the City with approximately \$3.8 million in new revenue.

Budgeted and Historical 2024 Revenues by Source

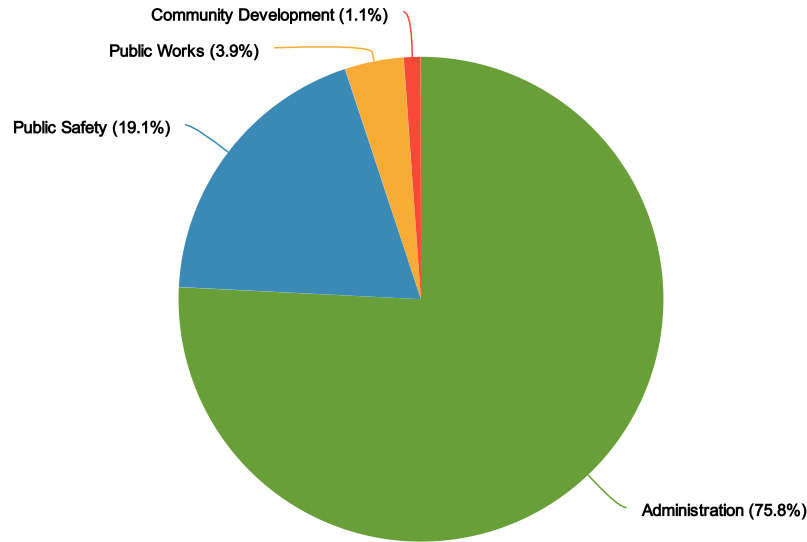


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Tax Related Revenue	\$5,178,317	\$5,457,639	\$5,345,052	\$5,580,300	\$9,211,400	65.1%
Licenses, Permits, & Franchises	\$651,779	\$887,280	\$1,015,602	\$1,017,950	\$1,038,200	2%
Fines, Forfeitures & Penalties	\$30,271	\$25,699	\$19,763	\$15,000	\$20,000	33.3%
Charges for Services	\$54,621	\$86,642	\$79,917	\$84,700	\$90,200	6.5%
Intergovernmental	\$11,414	\$610,481	\$708,849	\$729,106	\$146,000	-80%
Use of Money & Property	\$93,421	\$69,313	\$110,294	\$108,400	\$98,200	-9.4%
All Other Revenue	\$41,148	\$26,295	\$256,457	\$104,946	\$50,150	-52.2%
Transfer In	\$2,063,560	\$2,280,993	\$2,488,450	\$2,488,450	\$2,759,000	10.9%
Total Revenue Source:	\$8,124,531	\$9,444,342	\$10,024,384	\$10,128,852	\$13,413,150	32.4%

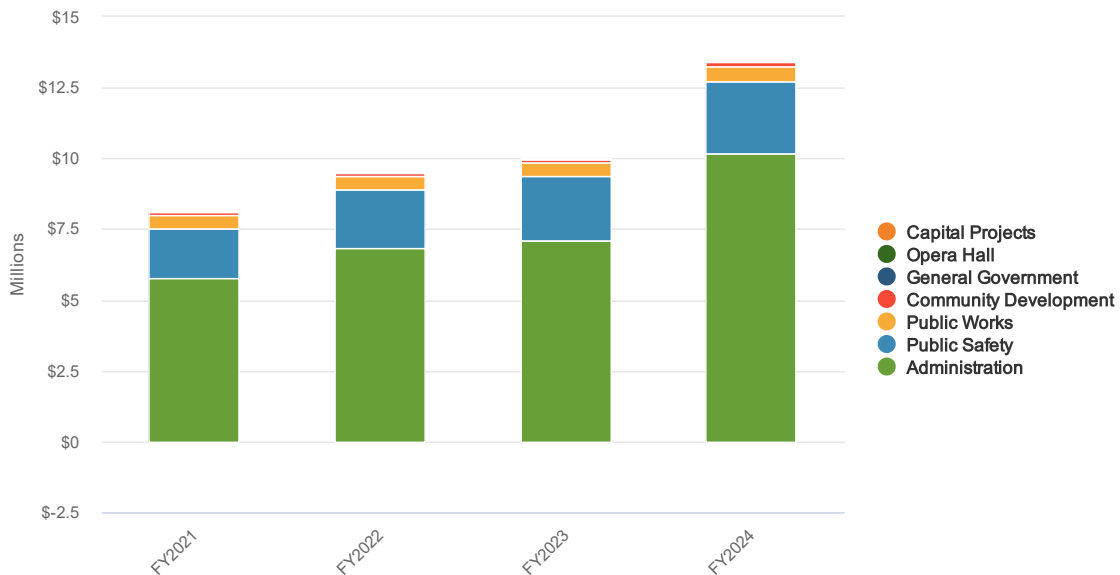
General Fund Revenue by Department

Tax revenues, license and permit fees, and intergovernmental revenues generated as a result of overall government operations, and not specifically attributable to individual departments, are accounted for in General Services within Administration.

Projected 2024 Revenue by Department

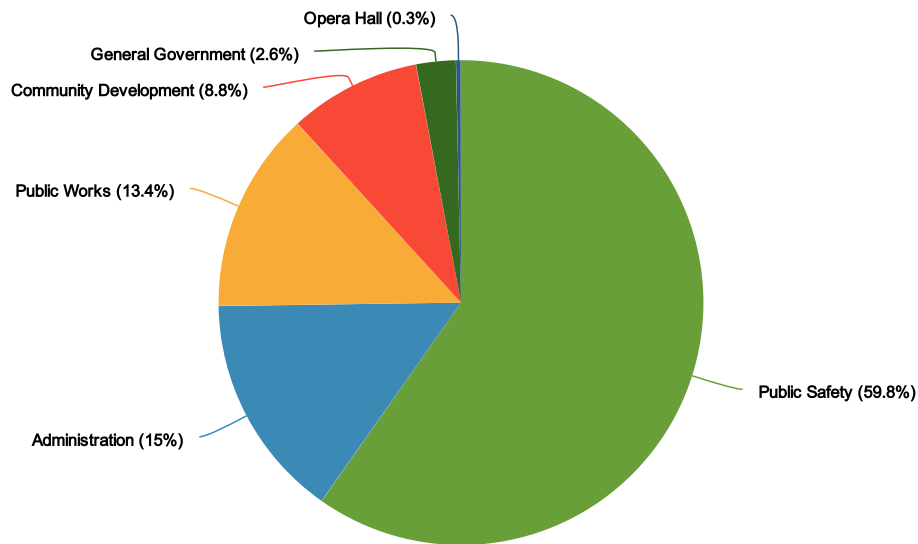


Budgeted and Historical 2024 Revenue by Department

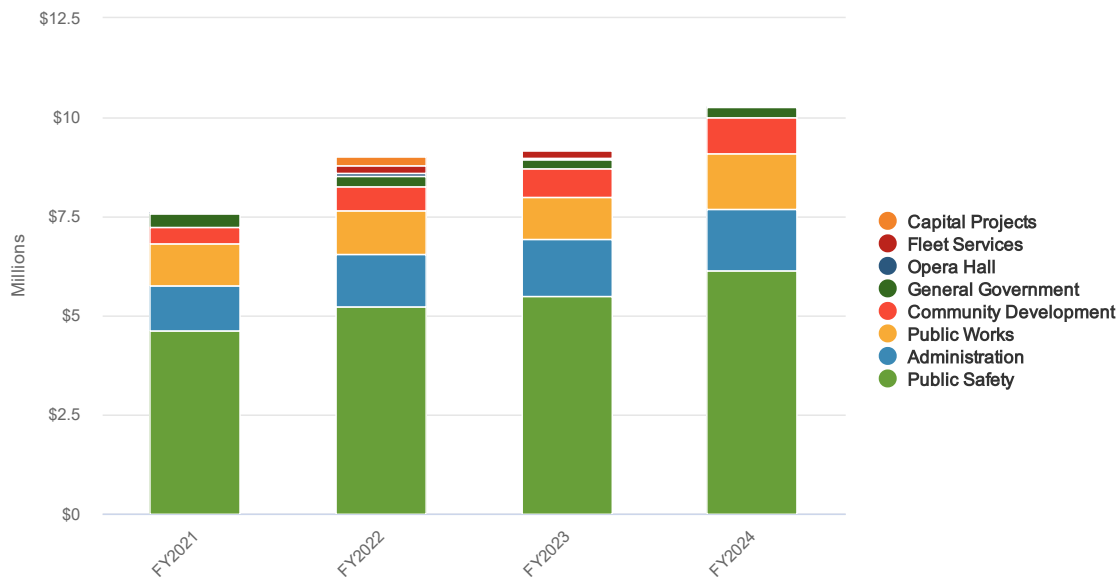


General Fund Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
General Government	\$314,451	\$265,492	\$210,605	\$261,800	\$271,800	3.8%
Community Development	\$427,324	\$630,937	\$740,202	\$832,600	\$906,500	8.9%

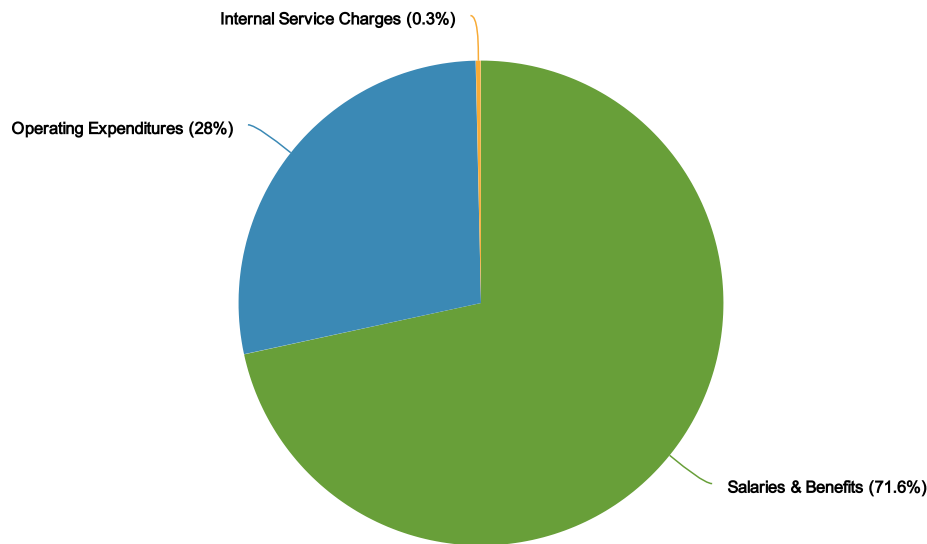


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Administration	\$1,127,156	\$1,325,707	\$1,445,799	\$1,533,400	\$1,548,200	1%
Capital Projects	\$0	\$250,000	\$0	\$0	\$0	0%
Fleet Services	\$0	\$194,641	\$211,957	\$216,850	\$0	-100%
Public Safety	\$4,635,412	\$5,233,314	\$5,479,995	\$5,809,450	\$6,151,450	5.9%
Public Works	\$1,057,267	\$1,083,664	\$1,050,670	\$1,128,100	\$1,383,200	22.6%
Opera Hall	\$47,637	\$42,673	\$46,034	\$49,100	\$33,800	-31.2%
Total Expenditures:	\$7,609,247	\$9,026,428	\$9,185,262	\$9,831,300	\$10,294,950	4.7%

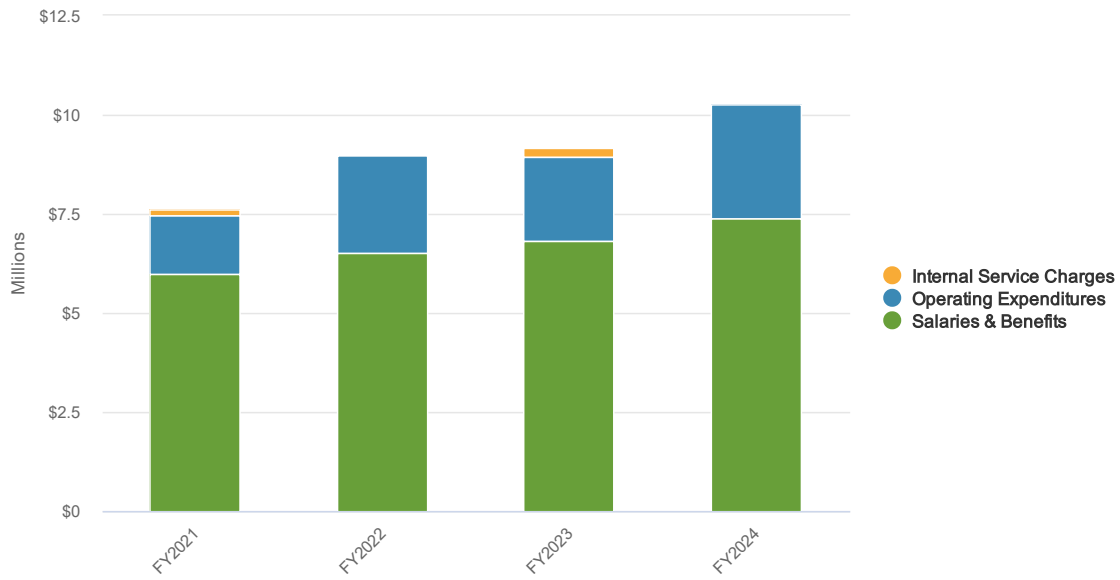
General Fund Expenditures by Expense Type

The Administrative Services Department prepares the personnel salary and benefit budget estimates as determined by current bargaining units and Council-adopted resolutions which identify the current staffing levels approved for all City departments. The personnel budgets were reviewed with each Department Head to make sure the number of positions were budgeted accordingly and accounted for correctly.

Budgeted Expenditures by Expense Type



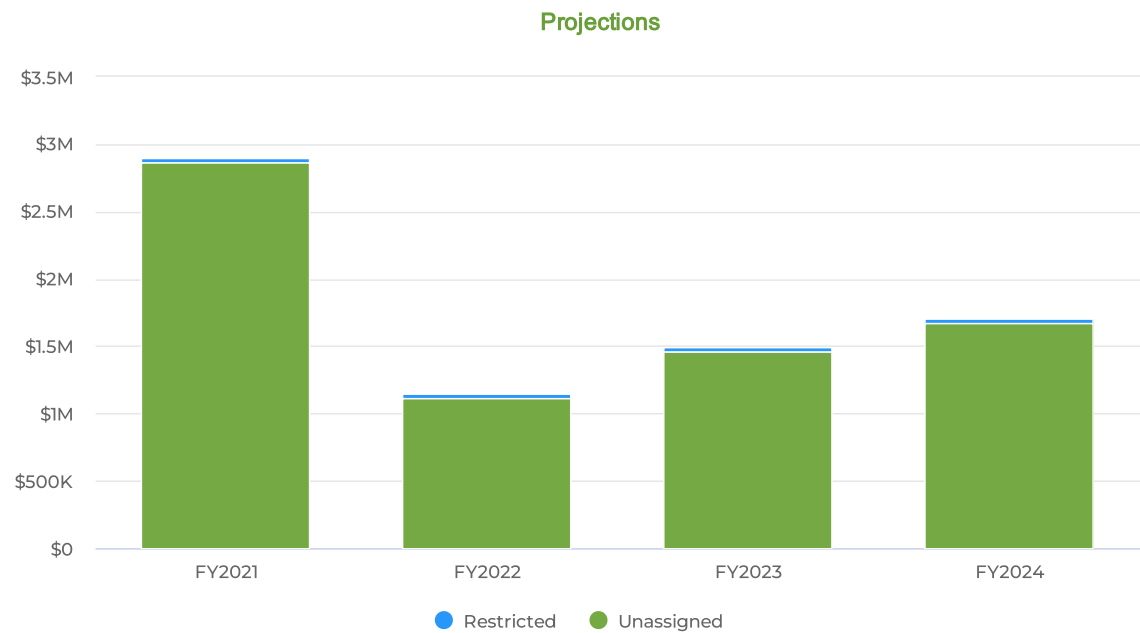
Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits	\$6,003,122	\$6,508,456	\$6,827,732	\$7,201,000	\$7,373,450	2.4%
Operating Expenditures	\$1,458,881	\$2,451,545	\$2,109,702	\$2,372,000	\$2,886,500	21.7%
Internal Service Charges	\$147,243	\$66,427	\$247,828	\$258,300	\$35,000	-86.4%
Total Expense Objects:	\$7,609,247	\$9,026,428	\$9,185,262	\$9,831,300	\$10,294,950	4.7%

Fund Balance

The General Fund includes two (2) Reserve Funds, the Economic Uncertainty Reserve fund and the Emergency Reserve fund, reported separately. They include a total of 25% of total of the City's budgeted appropriations in reserve.



	FY2023	FY2024	% Change
Fund Balance	—	—	
Unassigned	\$1,459,488	\$1,669,002	14.4%
Restricted	\$33,274	\$33,274	0%
Total Fund Balance:	\$1,492,762	\$1,702,276	14%





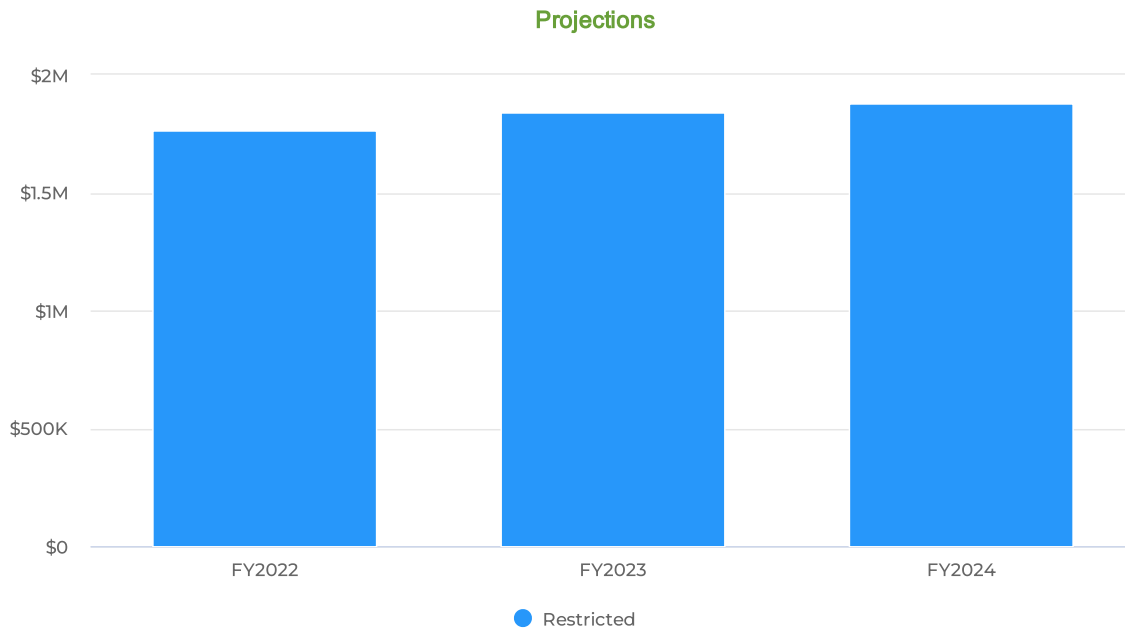
Economic Uncertainty Fund

The Reserve Funds are accounts in which unrestricted cash is set aside outside the budget for unforeseen expenditures and emergencies. The funds can be transferred into the budget for such purposes as necessary. At fiscal year-end, the unreserved and undesignated fund balance in the General Fund is transferred to the Reserve Funds and reported as "Transfer to Reserve Fund." The Reserve Fund consists of excess general revenues and other unspent appropriations. Excess revenue or unallocated general revenue, excluding one-time receipts. The City's Financial Policies establish a minimum Reserve Fund balance of twenty percent of General Fund adjusted appropriations. Pursuant to the City Reserve Policy approved September 16, 2019, twenty-five percent of the Reserve Fund is set aside for use in emergencies. There are two accounts established within the Reserve Funds:

Economic Uncertainty Reserve: Seventy-five percent (75%) of this fund will be maintained to minimize the effects of major economic uncertainties, including local disasters, budget difficulties and other severe financial hardships or unforeseen changes in revenues and/or expenditures and will be available for budget stabilization.

Fund Balance

The fund balance of the City's reserve funds is targeted to be twenty-five percent (25%) of the budgeted fiscal year's appropriations.



	FY2023	FY2024	% Change
Fund Balance	—	—	
Restricted	\$1,843,369	\$1,880,428	2%
Total Fund Balance:	\$1,843,369	\$1,880,428	2%

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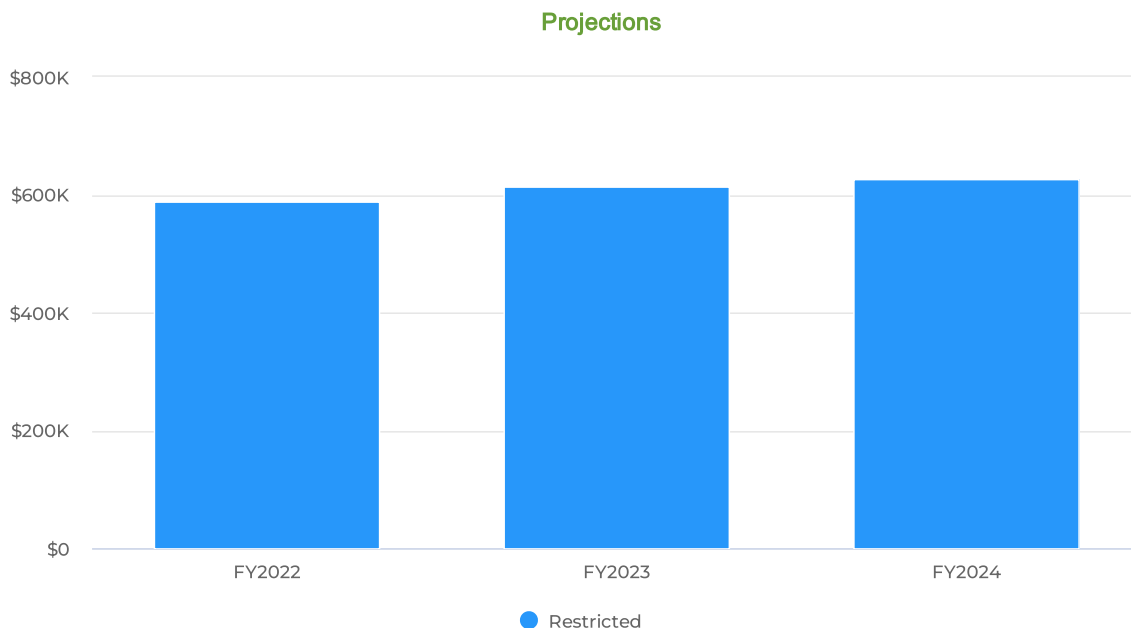
Emergency Reserve Fund

The Reserve Funds are accounts in which unrestricted cash is set aside outside the budget for unforeseen expenditures and emergencies. The funds can be transferred into the budget for such purposes as necessary. At fiscal year-end, the unreserved and undesignated fund balance in the General Fund is transferred to the Reserve Fund and reported as "Transfer to Reserve Fund." The Reserve Fund consists of excess general revenues and other unspent appropriations. Excess revenue or unallocated general revenue, excluding one-time receipts. The City's Financial Policies establish a minimum Reserve Fund balance of twenty percent of General Fund adjusted appropriations. Pursuant to the City Reserve Policy approved September 16, 2019, twenty-five percent of the Reserve Fund is set aside for use in emergencies. There are two accounts established within the Reserve Funds:

Emergency Reserve: Twenty-five percent (25%) of this fund will be maintained as an emergency reserve to minimize the immediate impacts of potential costs not covered by the City's insurance programs, such as claim costs within the City's deductibles, and/or major costs associated with disasters and other events which will not be reimbursable from insurance or from any Federal or State government. All Emergency Reserves must be approved by a majority (three votes) of the City Council. The exception is, in the event a disaster situation is declared, the City Administrator may expend Emergency Funds without prior City Council Approval.

Fund Balance

The fund balance of the City's reserve funds is targeted to be twenty-five percent (25%) of the budgeted fiscal year's appropriations.



	FY2023	FY2024	% Change
Fund Balance	—	—	
Restricted	\$614,456	\$626,810	2%
Total Fund Balance:	\$614,456	\$626,810	2%





Self Insurance Fund

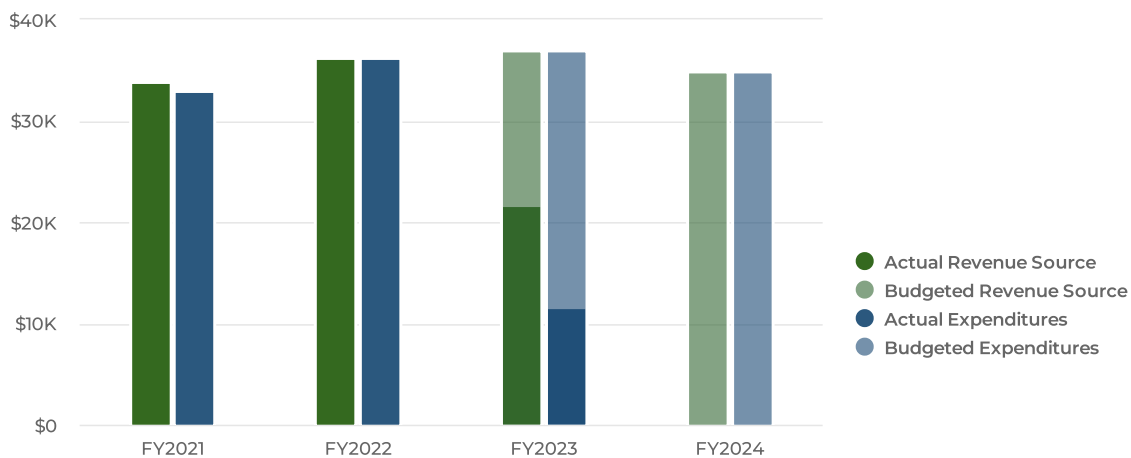
The City has been fully insured for Medical and Vision insurance since FY2017/18, but Dental insurance continues to be self-funded. The Self Insurance Fund is the internal service fund to track the self-funded dental insurance program.

Budget Overview

The FY22/23 budget only includes a self-insurance component of the dental costs. The costs for the fully insured medical insurance is reflected in each department's salary and benefits budget.

Summary

The City of Sonora is projecting \$35K of revenue in FY2024, which represents a 5.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 5.4% or \$2K to \$35K in FY2024.



Self Insurance Fund Revenues by Source

Revenue for this fund represents actual cost of the dental program as a transfer from the General Fund.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Transfer In	\$33,869	\$36,295	\$21,731	\$37,000	\$35,000	-5.4%
Total Revenue Source:	\$33,869	\$36,295	\$21,731	\$37,000	\$35,000	-5.4%

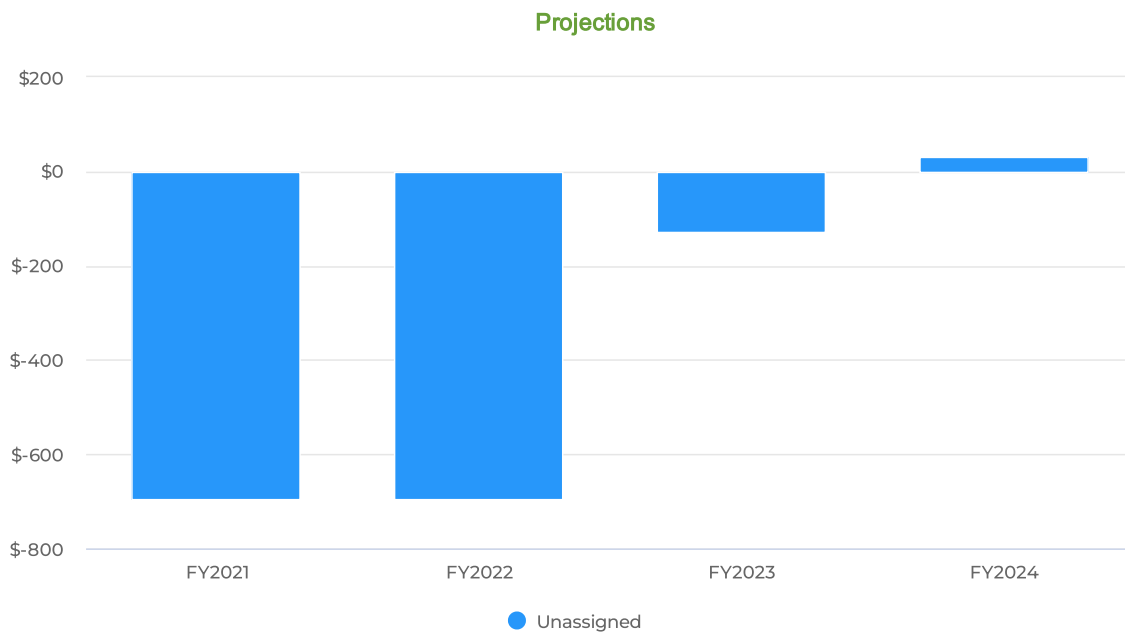
Self Insurance Fund Expenditures by Function

The expenditures for each department represent the departments' use of self-insured dental services and are reflected in their respective budgets as a transfer to this fund.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Community Development	\$1,735	\$1,625	\$1,949	\$2,000	\$1,000	-50%
Administration	\$8,527	\$5,747	\$2,879	\$5,500	\$5,000	-9.1%
Fleet Services	\$0	\$239	\$412	\$1,000	\$0	-100%
Public Safety	\$20,099	\$27,301	\$4,156	\$26,000	\$26,000	0%
Public Works	\$2,668	\$1,383	\$2,291	\$2,500	\$3,000	20%
Total Expenditures:	\$33,029	\$36,295	\$11,687	\$37,000	\$35,000	-5.4%

Fund Balance

The Self Insurance Fund target fund balance is \$0, the amount of revenue each year should match the total expenses.



Self Insurance Fund Balance

	FY2021	FY2022	FY2023	FY2024
Fund Balance	—	—	—	—
Unassigned	\$-696	\$-696	\$-127	\$31
Total Fund Balance:	\$-696	\$-696	\$-127	\$31



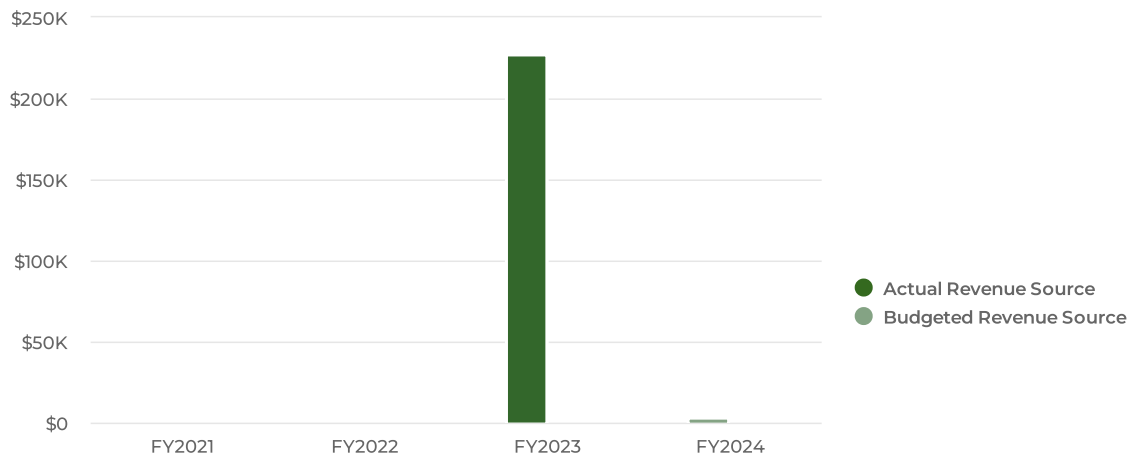
CalPERS Pension Prefunding Trust

The CalPERS Pension Prefunding Trust was established to account for the City's pension prefunding Section 115 Trust dedicated to prefunding employer contributions to the defined benefit pension plan.

The City of Sonora can help finance future costs in large part from investment earnings provided by CalPERS.

As the City accumulates assets in this fund, they can help defray future increases in the CalPERS required contributions helping to stabilize future budgets.

Summary



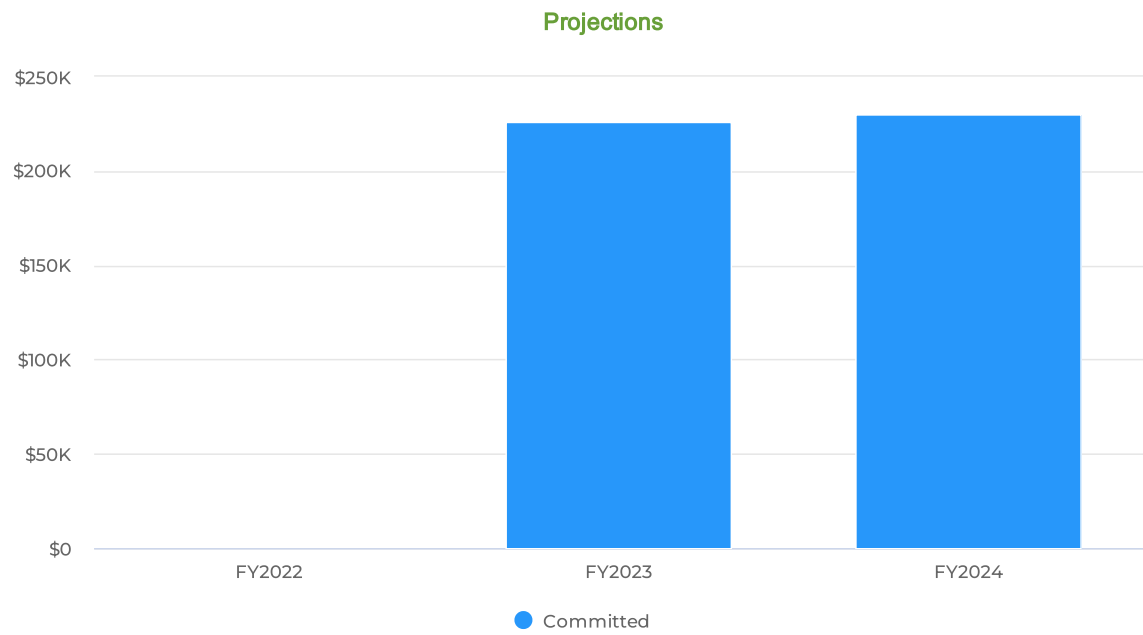
CalPERS Pension Prefunding Trust Revenues by Source

For the new fiscal year, the City will be receiving revenues from Measure Y, the Essential Services Sales and Use Tax, passed by City voters in November 2022. This provides the City with approximately \$3.8 million in new revenue.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Use of Money & Property	\$0	\$0	\$2,353	\$2,500	\$4,000	60%
Transfer In	\$0	\$0	\$225,000	\$225,000	\$0	-100%
Total Revenue Source:	\$0	\$0	\$227,353	\$227,500	\$4,000	-98.2%

Fund Balance

The City established and began funding the Calpers Pension Prefunding Trust in Fiscal Year 2022/23.



	FY2023	FY2024	% Change
Fund Balance	—	—	
Committed	\$225,727	\$229,727	1.8%
Total Fund Balance:	\$225,727	\$229,727	1.8%



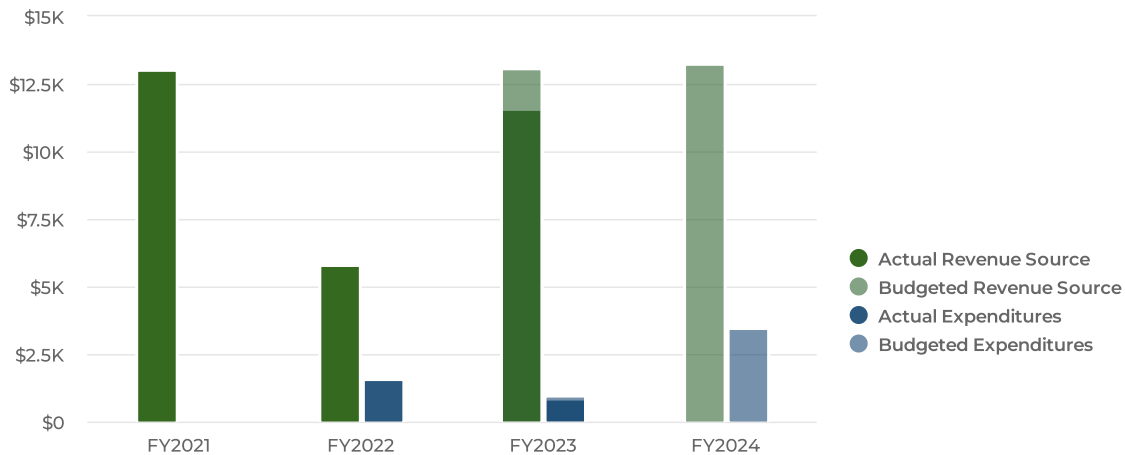


PEG Fees

The Franchise and Public Educational Governmental (PEG) Fees Fund is a 1% fee added to the cable bills of residents of the City of Sonora to provide funding to pay the capital costs of broadcasting local government proceedings.

Summary

The City of Sonora is projecting \$13.3K of revenue in FY2024, which represents a 1.5% increase over the prior year. Budgeted expenditures are projected to increase by 250% or \$2.5K to \$3.5K in FY2024.



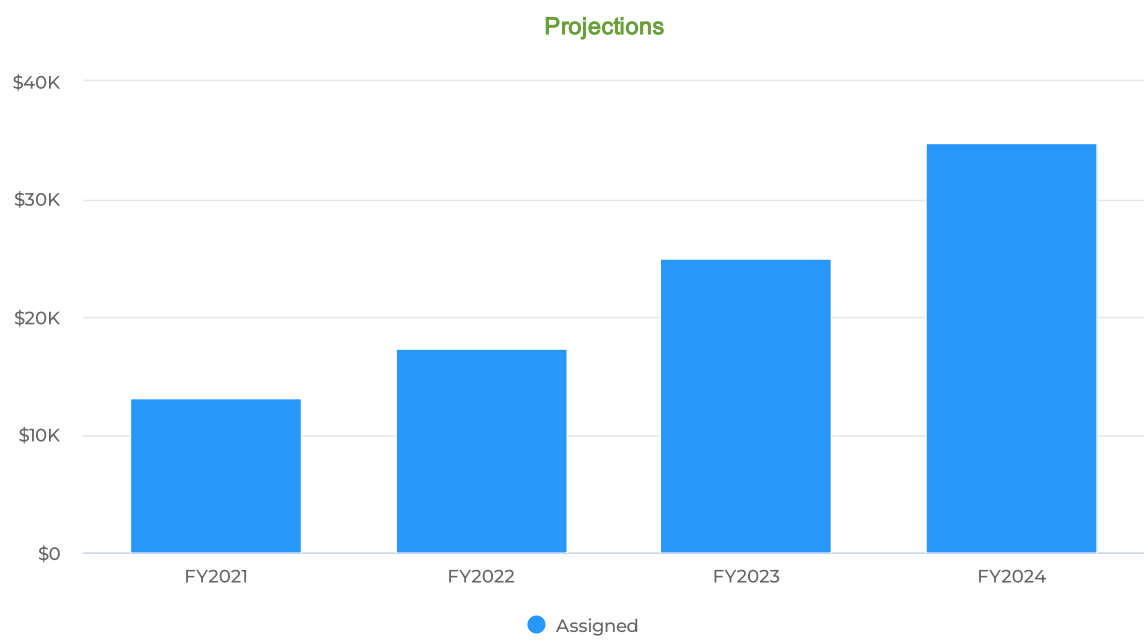
PEG Fees Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Licenses, Permits, & Franchises	\$13,076	\$5,754	\$11,251	\$12,800	\$13,000	1.6%
Use of Money & Property	\$0	\$54	\$363	\$300	\$300	0%
Total Revenue Source:	\$13,076	\$5,808	\$11,614	\$13,100	\$13,300	1.5%

Peg Fees Expenditures by Function

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Public, Educ & Govt Fee	\$0	\$1,604	\$880	\$1,000	\$3,500	250%
Total Expenditures:	\$0	\$1,604	\$880	\$1,000	\$3,500	250%

Fund Balance



	FY2023	FY2024	% Change
Fund Balance	—	—	
Assigned	\$24,945	\$34,745	39.3%
Total Fund Balance:	\$24,945	\$34,745	39.3%



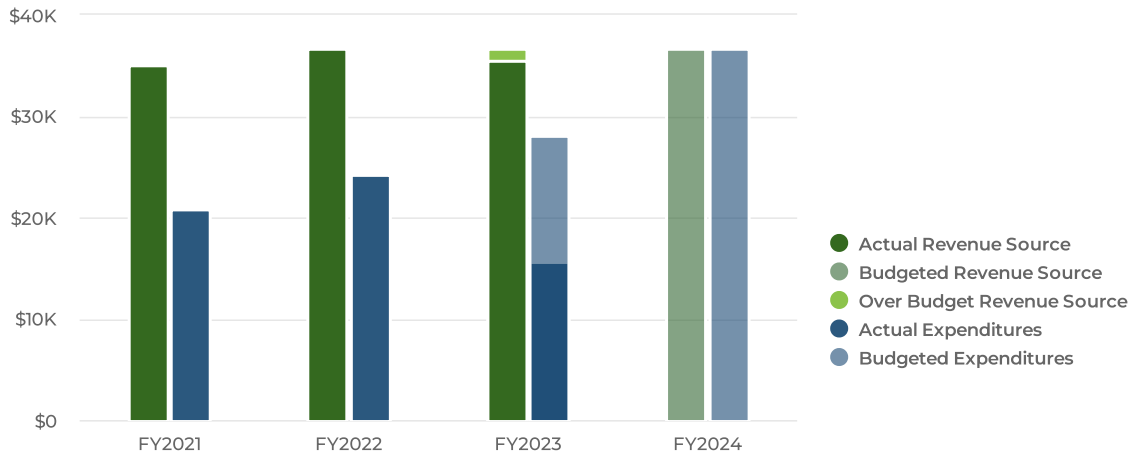


Benefit Zones

The Benefit Zone fees were established to finance Sonora's annual events, including the Christmas Parade, to encourage patronage by local residents and tourists, parking lot maintenance and acquisition, and street sweeping.

Summary

The City of Sonora is projecting \$36.8K of revenue in FY2024, which represents a 3.4% increase over the prior year. Budgeted expenditures are projected to increase by 31% or \$8.7K to \$36.8K in FY2024.



Benefit Zones Revenues by Source

Benefit Zone Fees are charged along with the annual Business License fees based on the Zone where the business is located. Zone A encompasses the downtown area and Zone B encompasses all business activity located outside Zone A.

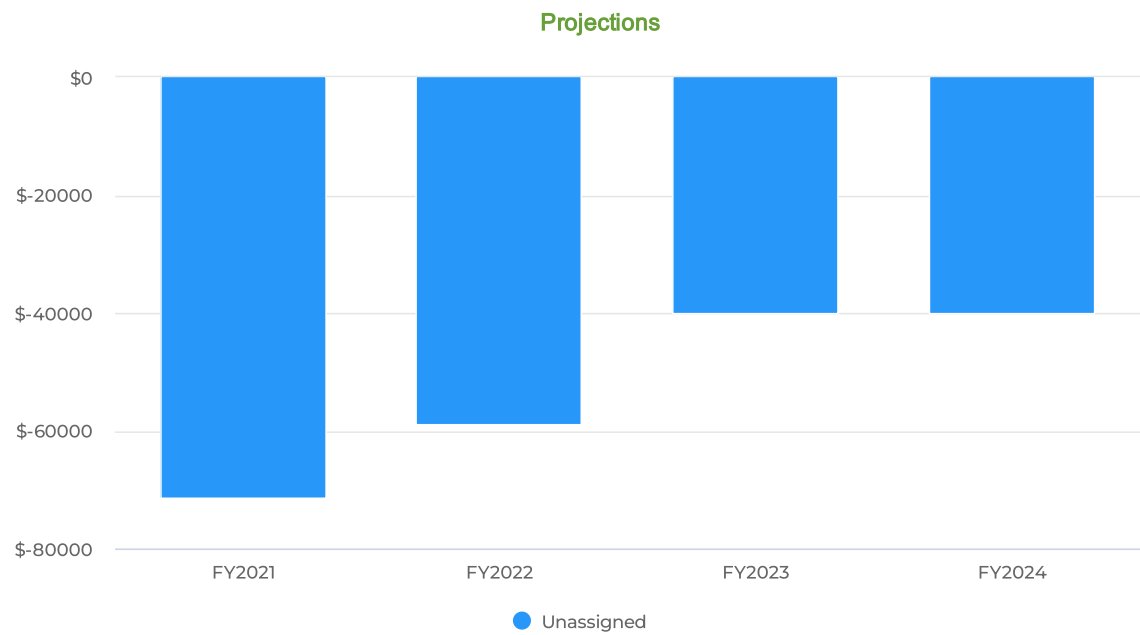
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Licenses, Permits, & Franchises	\$35,075	\$36,750	\$36,669	\$35,600	\$36,800	3.4%
Total Revenue Source:	\$35,075	\$36,750	\$36,669	\$35,600	\$36,800	3.4%

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits	\$14,251	\$4,723	\$797	\$4,800	\$0	-100%
Operating Expenditures	\$6,678	\$19,587	\$14,928	\$23,300	\$36,800	57.9%
Total Expense Objects:	\$20,928	\$24,310	\$15,725	\$28,100	\$36,800	31%

Fund Balance

The Fund Balance has been negative for several years as the cost of the events has been higher than the revenues generated, require a General Fund contribution to provide annual events in the City.



	FY2023	FY2024	% Change
Fund Balance	—	—	
Unassigned	\$-40,107	\$-40,107	0%
Total Fund Balance:	\$-40,107	\$-40,107	0%



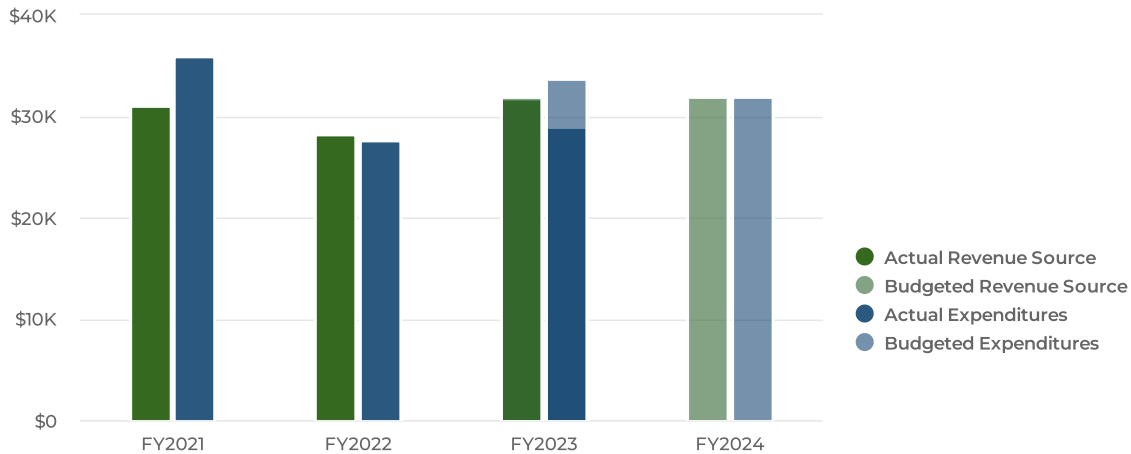


Farmer's Market

The City of Sonora's certified farmers market operates from May to October each year and is located at Theall and Stewart Streets in Sonora. The market came under the oversight of the City in 1997 as a small venue with only seven vendors. Today's market has expanded to over 35 vendors, including agricultural producers, artisans, and food purveyors.

Summary

The City of Sonora is projecting \$32K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 5.2% or \$1.75K to \$32K in FY2024.



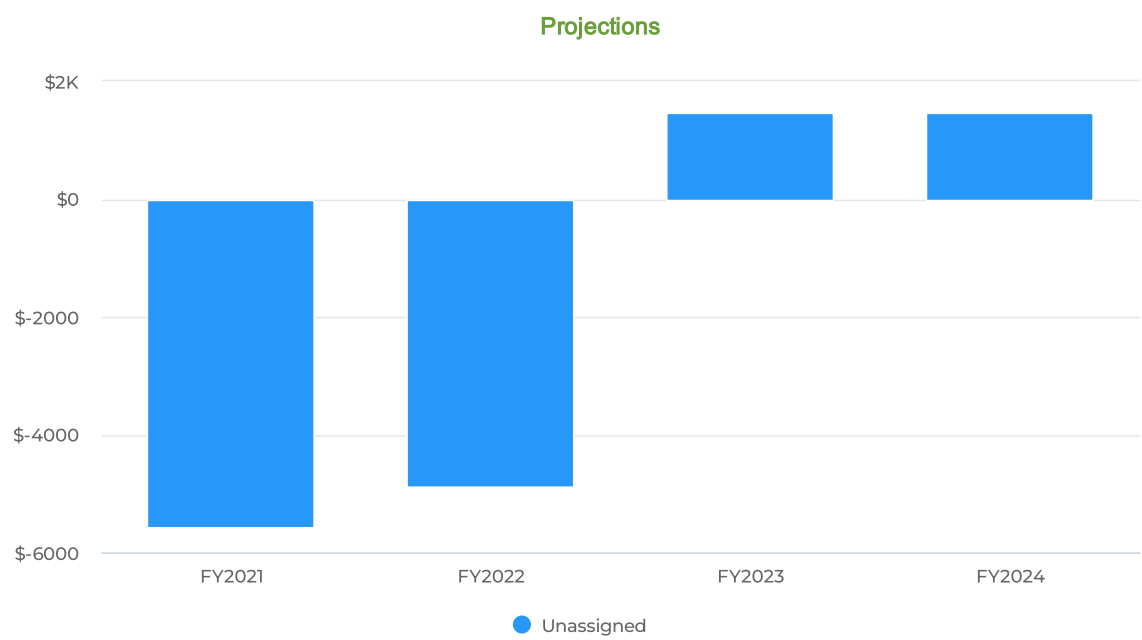
Farmer's Market Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Charges for Services	\$31,140	\$28,305	\$31,890	\$32,000	\$32,000	0%
Total Revenue Source:	\$31,140	\$28,305	\$31,890	\$32,000	\$32,000	0%

Farmer's Market Expenditures by Function

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Farmer's Market	\$36,001	\$27,638	\$29,091	\$33,750	\$32,000	-5.2%
Total Expenditures:	\$36,001	\$27,638	\$29,091	\$33,750	\$32,000	-5.2%

Fund Balance



	FY2023	FY2024	% Change
Fund Balance	—	—	
Unassigned	\$1,470	\$1,470	0%
Total Fund Balance:	\$1,470	\$1,470	0%

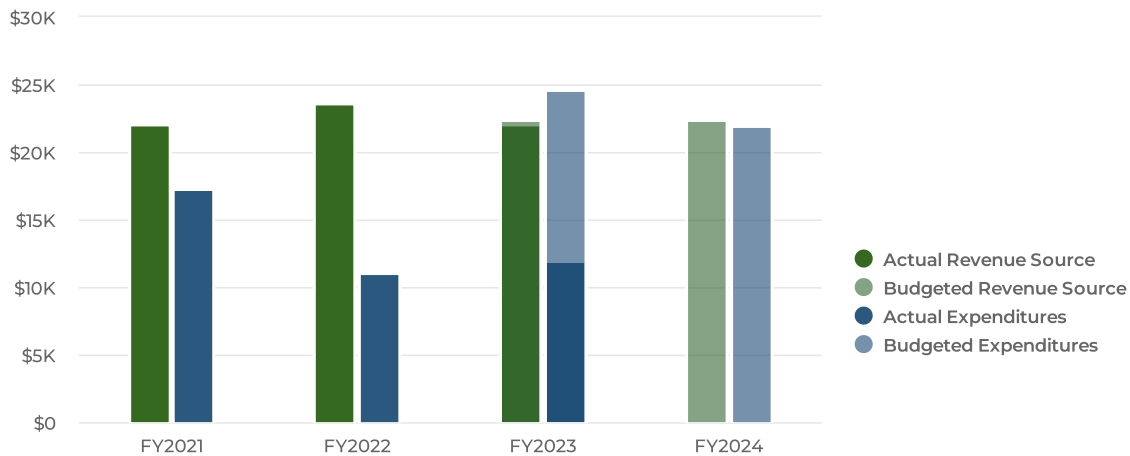


Dragoon Gulch

Located in the heart of the City of Sonora, the Dragoon Gulch Trail provides its visitors with a unique opportunity to stroll through Mother Lode's oak woodlands. The Dragoon Gulch Trail provides over 3.1 miles of natural trails. The trails travel along a seasonal creek to vistas that provide spectacular views of the City and its surrounding mountain ranges. The trails vary in difficulty, making it perfect for the casual walker and for those who want a strenuous hike, jog or bike ride.

Summary

The City of Sonora is projecting \$22.5K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 10.7% or \$2.63K to \$22K in FY2024.



Dragoon Gulch Revenues by Source

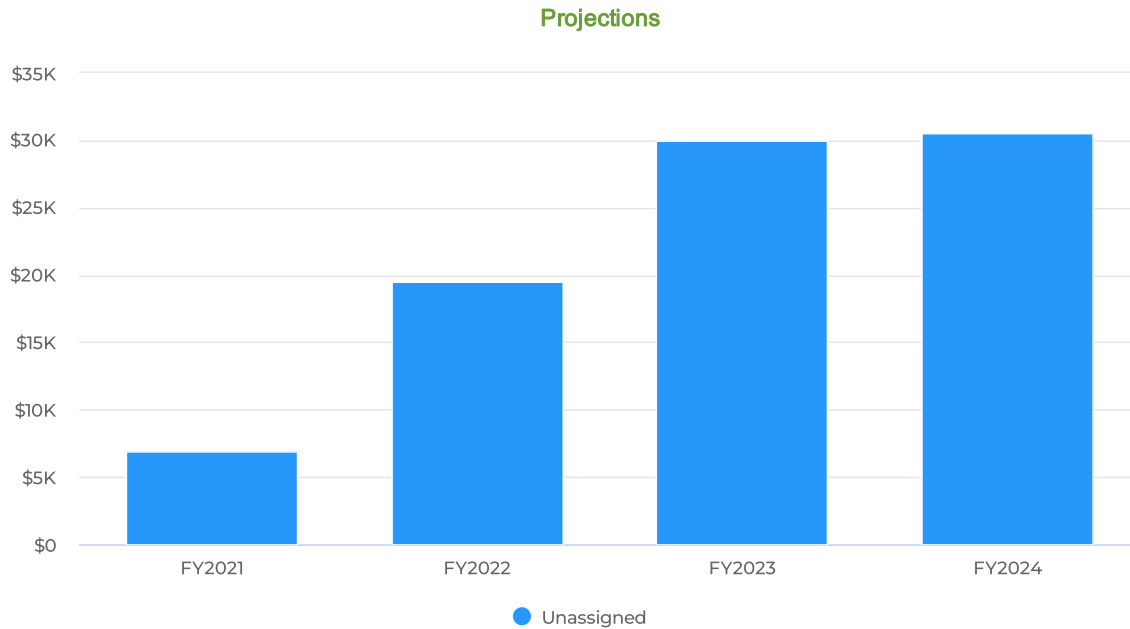
Revenues for the Dragoon Gulch Trail includes fees charged for trail events, donations, and rental income from the trail caretaker's house.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Charges for Services	\$0	\$150	\$100	\$500	\$500	0%
Intergovernmental	\$10,125	\$11,500	\$10,000	\$10,000	\$10,000	0%
Use of Money & Property	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	0%
Total Revenue Source:	\$22,125	\$23,650	\$22,100	\$22,500	\$22,500	0%

Dragoon Gulch Expenditures by Function

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Dragoon Gulch	\$17,343	\$11,061	\$12,052	\$24,625	\$22,000	-10.7%
Total Expenditures:	\$17,343	\$11,061	\$12,052	\$24,625	\$22,000	-10.7%

Fund Balance



	FY2023	FY2024	% Change
Fund Balance	—	—	
Unassigned	\$30,019	\$30,519	1.7%
Total Fund Balance:	\$30,019	\$30,519	1.7%

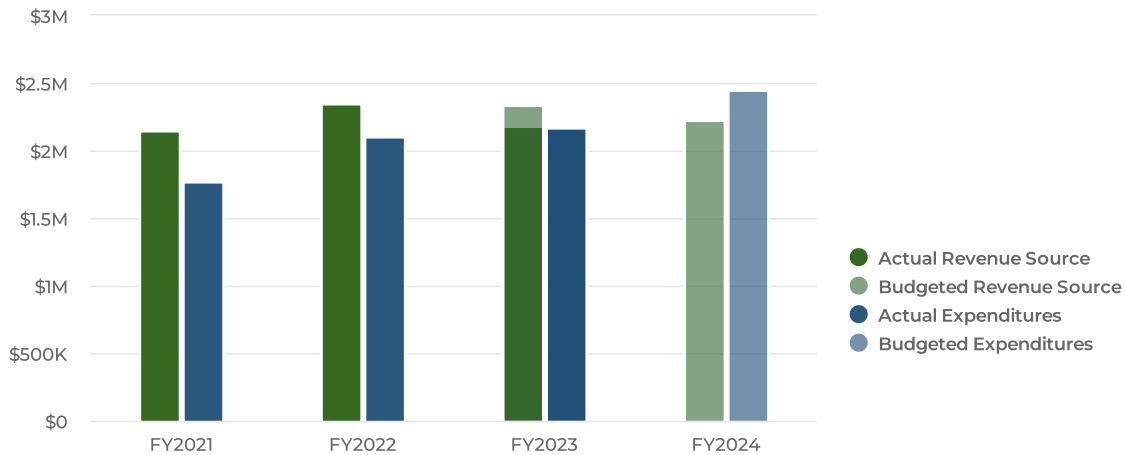


Measure I

The Measure I fund was established as a result of a special sales and use tax increase, passed by voters in 2004, and was effective in 2005. The tax was a special tax of 1/2% applied to sales within the City limits to support the City of Sonora Police Department, Fire Department and Public Works Department. The purpose of the initiative was to improve city services for residents, businesses and visitors to the City of Sonora. This funding is allocated: 60% to the Police Department, 25% to the Fire Department and 15% to Public Works for the purpose of hiring and retaining personnel, updating safety equipment, providing resources for education, and replacing obsolete vehicles and equipment.

Summary

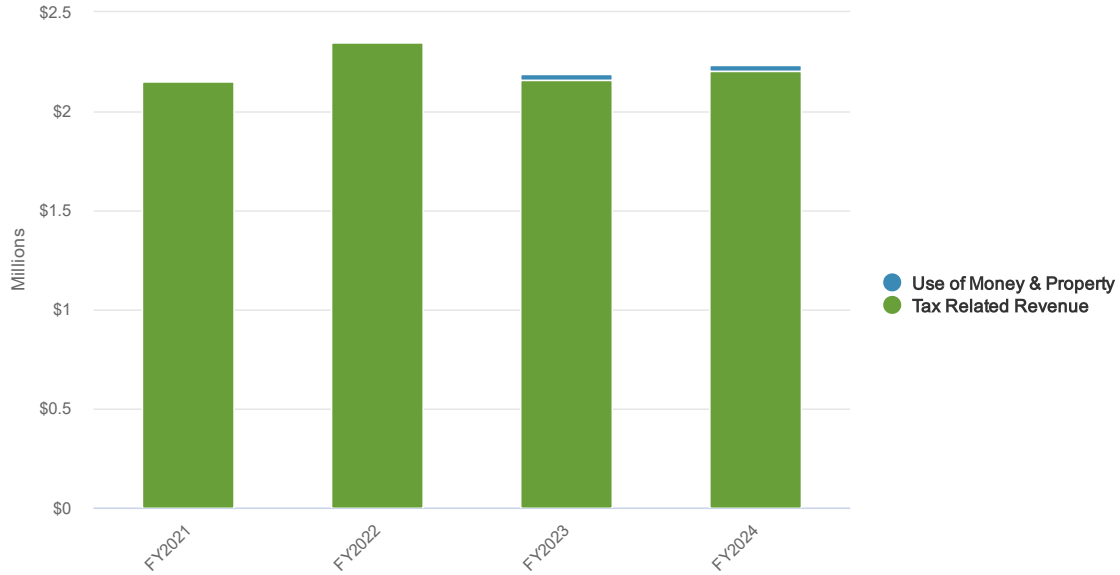
The City of Sonora is projecting \$2.23M of revenue in FY2024, which represents a 4.7% decrease over the prior year. Budgeted expenditures are projected to increase by 13.1% or \$285K to \$2.46M in FY2024.



Measure I Revenues by Source

Measure I Sales Tax revenue estimates are provided by the City's sales tax consultant, Muniservices.

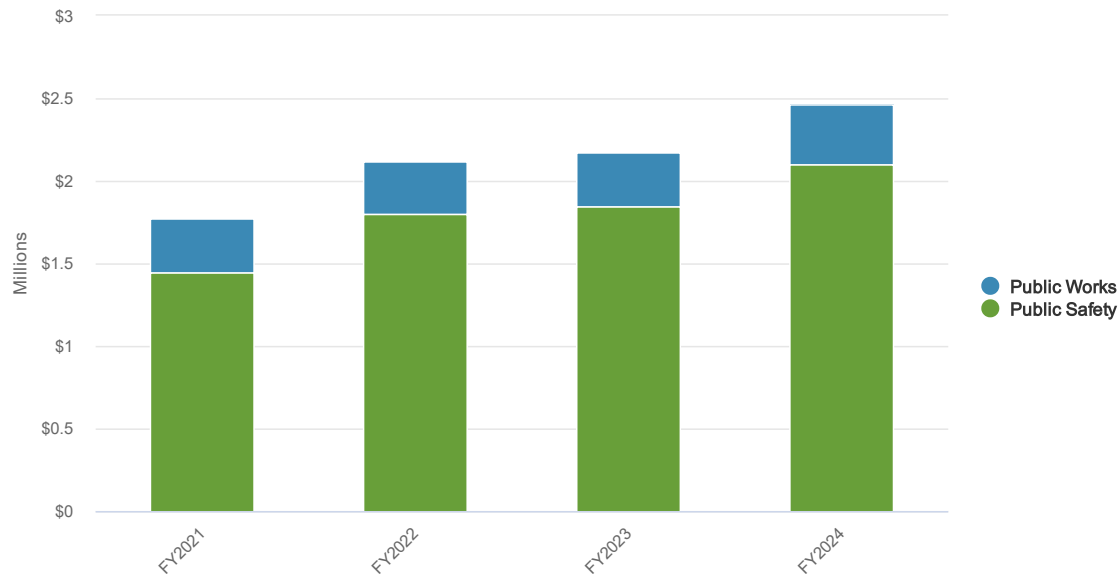
Budgeted and Historical 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Tax Related Revenue	\$2,152,433	\$2,347,073	\$2,155,758	\$2,313,305	\$2,202,500	-4.8%
Use of Money & Property	\$7,379	\$5,731	\$30,755	\$30,000	\$30,000	0%
Total Revenue Source:	\$2,159,812	\$2,352,804	\$2,186,513	\$2,343,305	\$2,232,500	-4.7%

Measure I Expenditures by Function

Budgeted and Historical Expenditures by Function

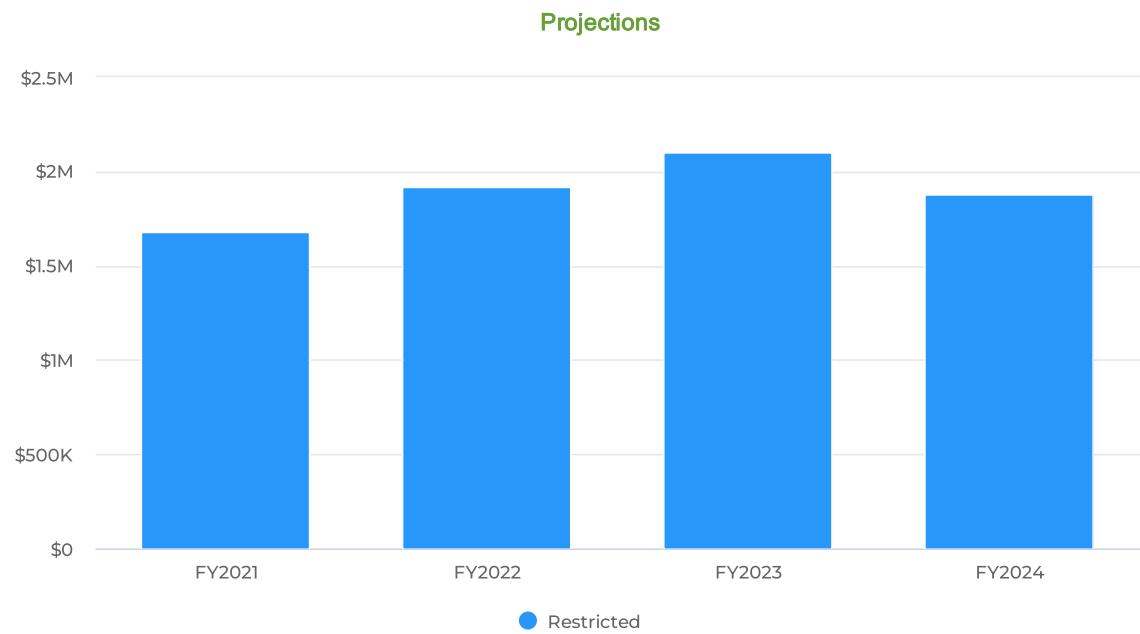


For Fiscal Year 2023/24 the budgeted expenditures from Measure I funds are allocated to the following departments:

- Sonora Police Department \$1,500,000
- Sonora Fire Department \$600,000
- Sonora Public Works Department \$360,000

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Public Safety	\$1,450,000	\$1,800,000	\$1,850,000	\$1,850,000	\$2,100,000	13.5%
Public Works	\$325,000	\$315,000	\$325,000	\$325,000	\$360,000	10.8%
Total Expenditures:	\$1,775,000	\$2,115,000	\$2,175,000	\$2,175,000	\$2,460,000	13.1%

Fund Balance



	FY2023	FY2024	% Change
Fund Balance	—	—	
Restricted	\$2,104,733	\$1,877,233	-10.8%
Total Fund Balance:	\$2,104,733	\$1,877,233	-10.8%

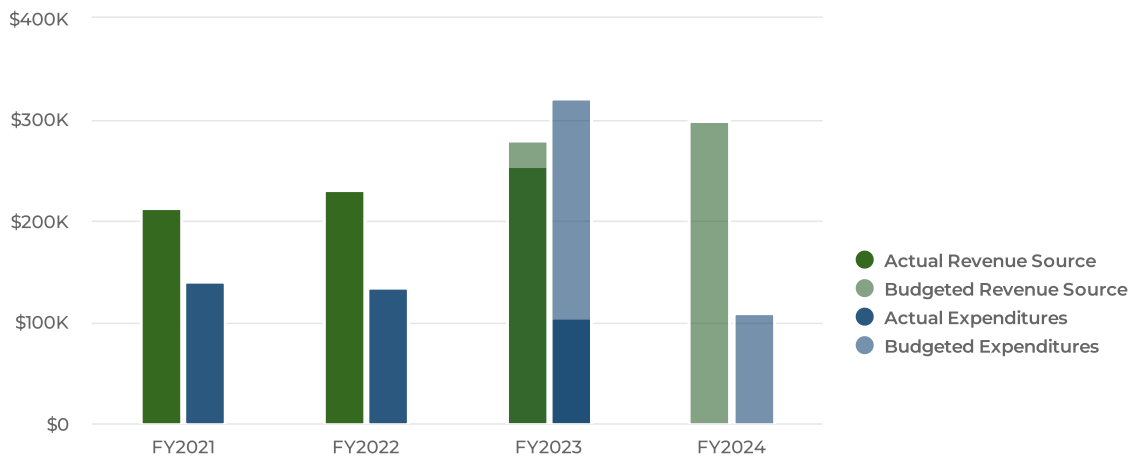


Gasoline Tax

The state of California imposes per-gallon excise taxes on gasoline and diesel fuel, sales taxes on gasoline and diesel fuel and registration taxes on motor vehicles with allocations dedicated to transportation purposes. The local (city and county) portions of these allocations flow through the Highway Users Tax Account (HUTA), the familiar gasoline tax revenues that have been in place for decades, and the Road Maintenance and Rehabilitation Account (RMRA) which allocates much of the revenue from the Road Repair and Accountability Act of 2017 (SB1). The City accounts for all gasoline tax it receives in three separate funds.

Summary

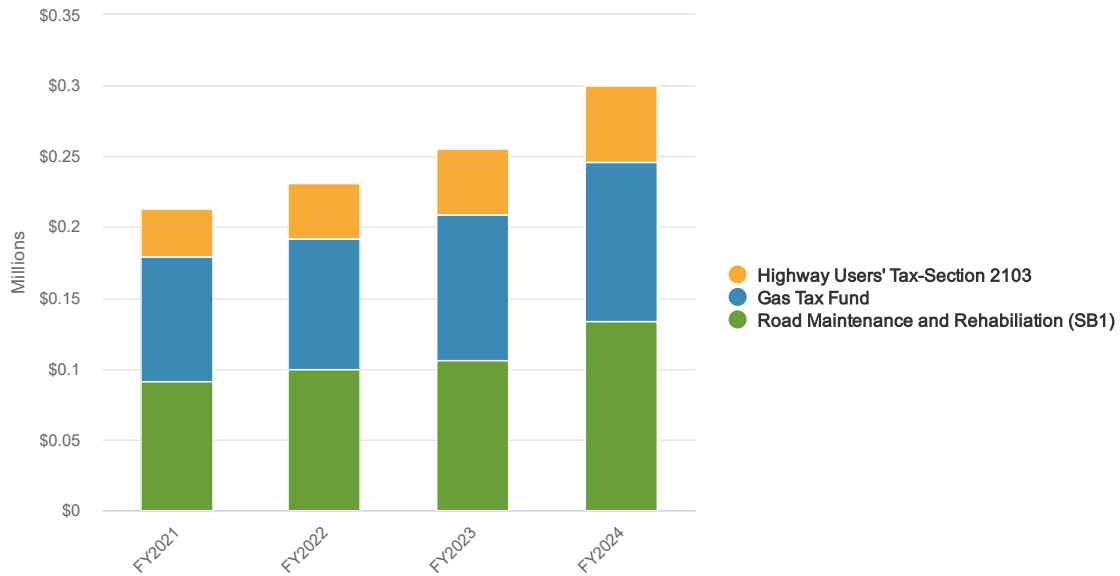
The City of Sonora is projecting \$300K of revenue in FY2024, which represents a 7% increase over the prior year. Budgeted expenditures are projected to decrease by 65.8% or \$212K to \$110K in FY2024.



Gasoline Tax Revenue by Fund

Each year the California Local Government Finance Almanac provides revenue estimates for Highway User Tax and Road Maintenance and Rehabilitation for each City and County.

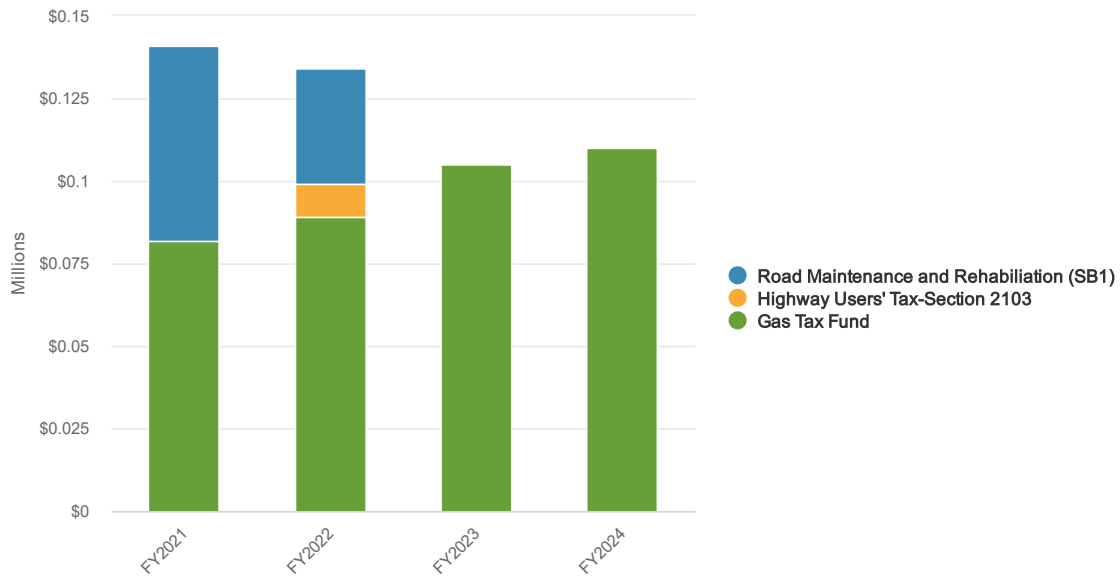
Budgeted and Historical 2024 Revenue by Fund



Name	FY2021 Actual	FY2022 Actual	FY2022 undefined vs. FY2023 Budgeted (% Change)
Gas Tax Fund			
Gas Tax 2105 Fund	\$24,979	\$27,337	0%
Gas Tax 2106 Fund	\$28,343	\$30,601	0%
Gas Tax 2107 Fund	\$33,801	\$32,709	0%
Gas Tax 2107.5 Fund	\$1,000	\$1,000	0%
Investment Earnings	\$184	\$162	0%
Total Gas Tax Fund:	\$88,307	\$91,809	0%
Highway Users' Tax-Section 2103			
Gas Tax 2103 Fund	\$32,711	\$38,902	0%
Investment Earnings	\$651	\$551	0%
Total Highway Users' Tax-Section 2103:	\$33,363	\$39,453	0%
Road Maintenance and Rehabilitation (SB1)			
Road Maintenance & Rehabilitation	\$90,045	\$99,319	0%
Investment Earnings	\$1,141	\$888	0%
Total Road Maintenance and Rehabilitation (SB1):	\$91,186	\$100,207	0%
Total:	\$212,856	\$231,469	0%

Gasoline Tax Expenditures by Fund

Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Gas Tax Fund	\$82,000	\$89,000	\$105,000	\$105,000	\$110,000	4.8%
Highway Users' Tax-Section 2103	\$0	\$9,962	\$0	\$0	\$0	0%
Road Maintenance and Rehabilitation (SB1)	\$58,865	\$35,355	\$0	\$217,000	\$0	-100%
Total:	\$140,865	\$134,317	\$105,000	\$322,000	\$110,000	-65.8%

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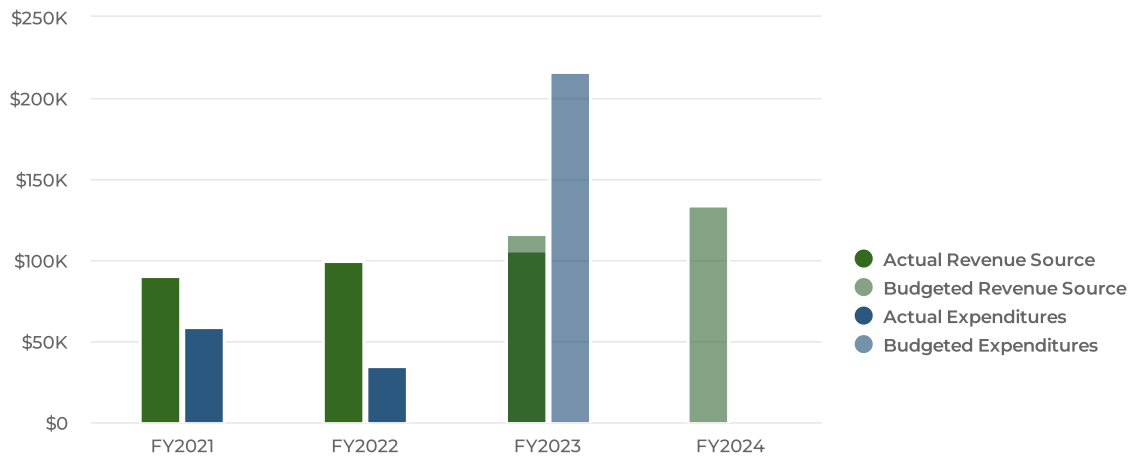


Road Maintenance and Rehabilitation (SB1)

California Senate Bill (SB) 1 created the Road Maintenance and Rehabilitation Account (RMRA) to address deferred maintenance on the State Highway System and the local street and road system. A percentage of this new RMRA funding will be apportioned by formula to eligible cities and counties pursuant to Streets and Highways Code section 2032(h) for basic road maintenance, rehabilitation, and critical safety projects on the local streets and roads system.

Summary

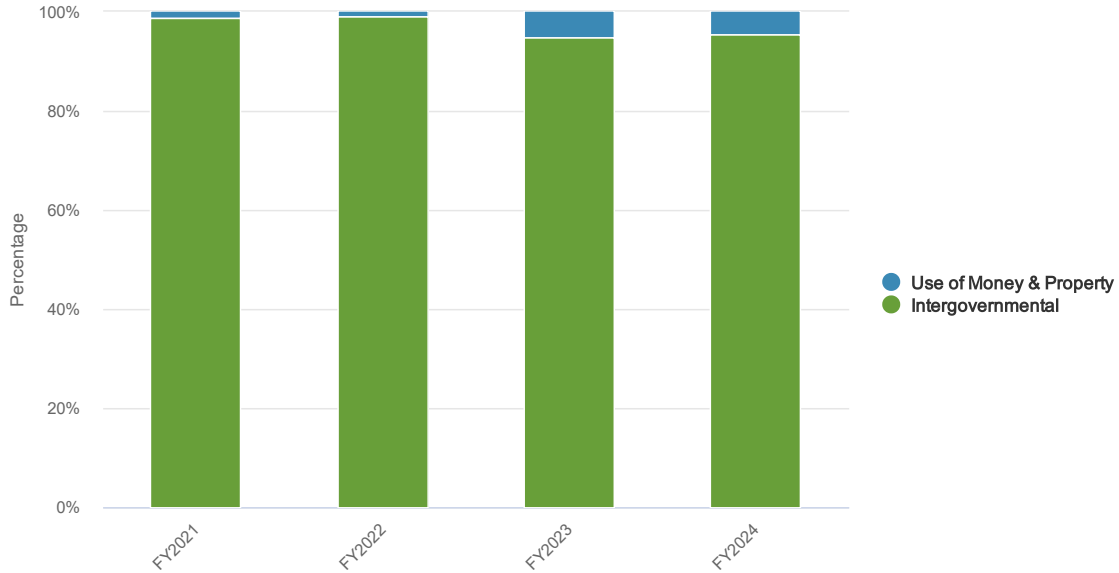
The City of Sonora is projecting \$134K of revenue in FY2024, which represents a 14.5% increase over the prior year. Budgeted expenditures are projected to decrease by 100% or \$217K to N/A in FY2024.



Road Maintenance and Rehabilitation Revenues by Source

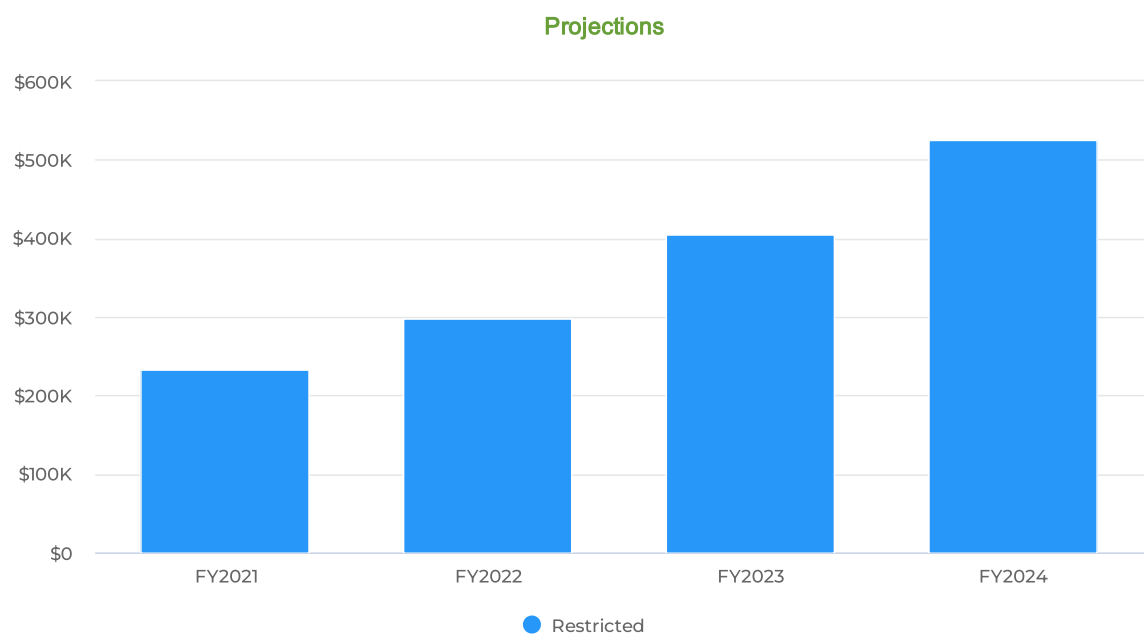
Each year the City receives estimated revenues for each of the California Gas Tax Funds. The estimated RMRA funding in FY23/24 is \$128,000.

Budgeted and Historical 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Intergovernmental	\$90,045	\$99,319	\$100,691	\$111,000	\$128,000	15.3%
Use of Money & Property	\$1,141	\$888	\$5,604	\$6,000	\$6,000	0%
Total Revenue Source:	\$91,186	\$100,207	\$106,295	\$117,000	\$134,000	14.5%

Fund Balance



	FY2022	FY2023	FY2024
Fund Balance	—	—	—
Restricted	\$298,086	\$404,688	\$525,000
Total Fund Balance:	\$298,086	\$404,688	\$525,000



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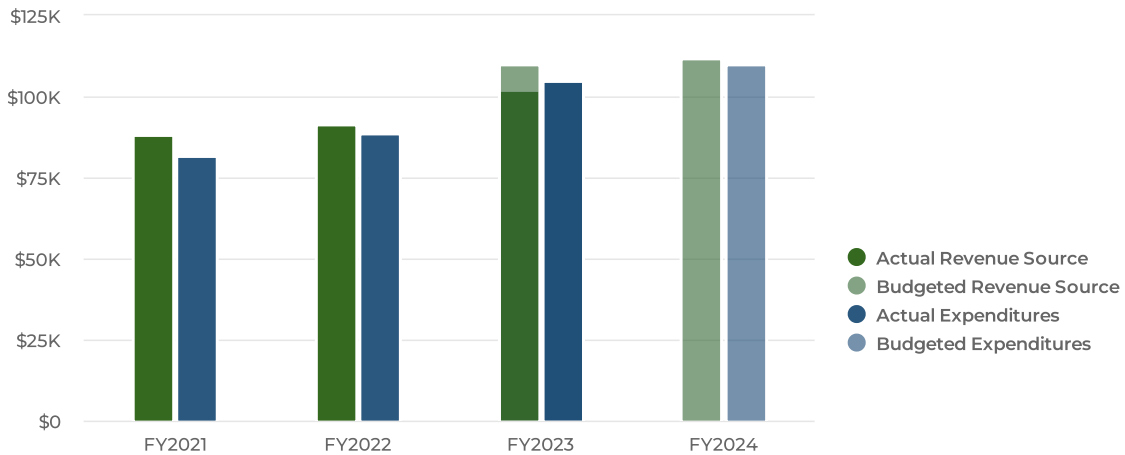


Highway User Tax

The state of California imposes per-gallon excise taxes on gasoline and diesel fuel, sales taxes on gasoline and diesel fuel and registration taxes on motor vehicles with allocations dedicated to transportation purposes. The local (city and county) portions of these allocations flow through the Highway Users Tax Account (HUTA), the familiar gasoline tax revenues that have been in place for decades.

Summary

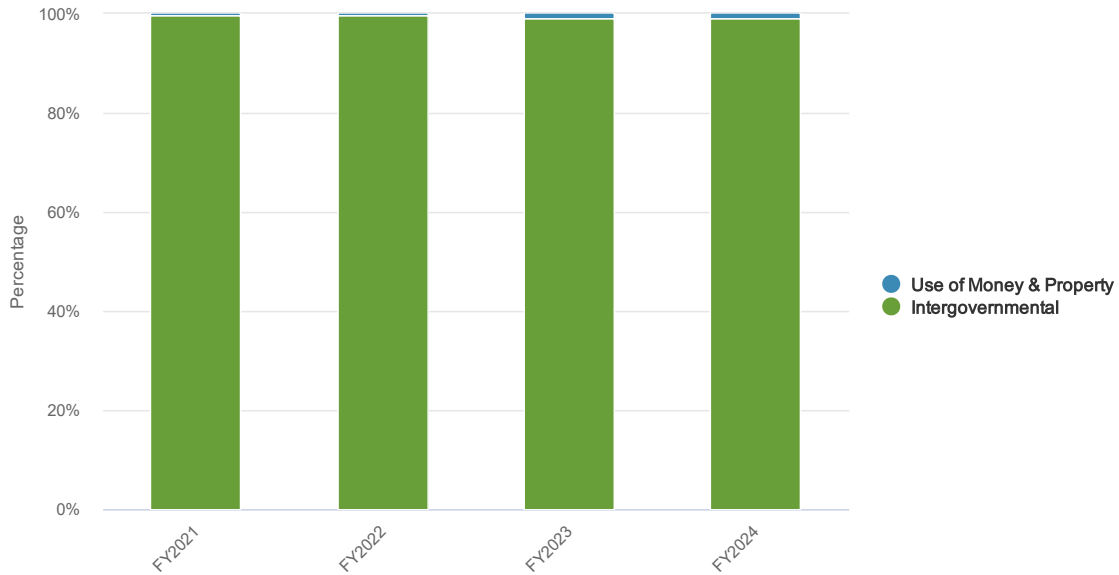
The City of Sonora is projecting \$112K of revenue in FY2024, which represents a 1.5% increase over the prior year. Budgeted expenditures are projected to increase by 4.8% or \$5K to \$110K in FY2024.



Highway User Tax Revenues by Source

Each year the City receives estimated revenues for each of the California Gas Tax Funds.

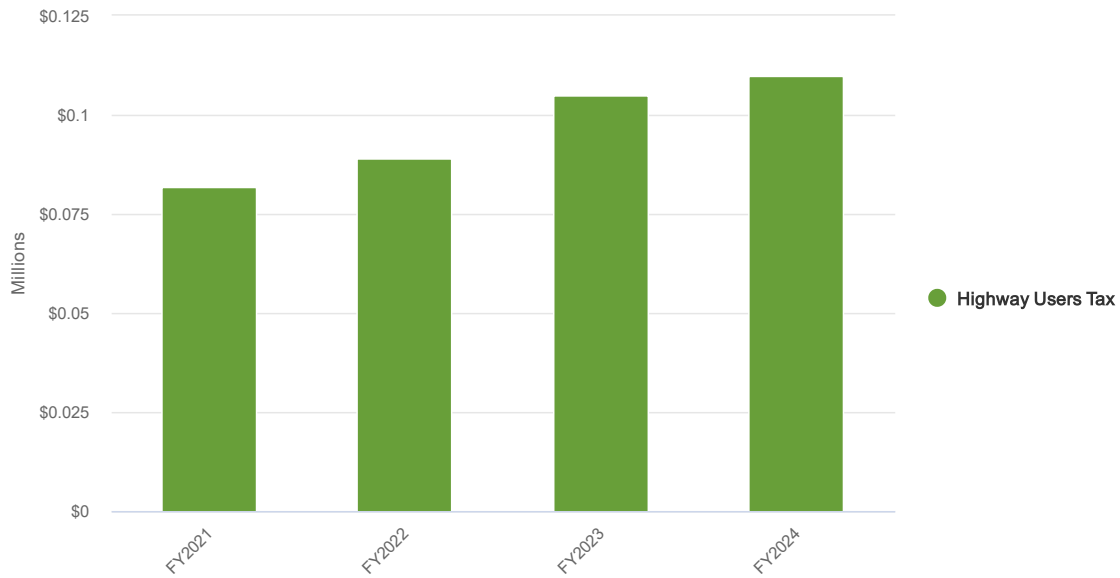
Budgeted and Historical 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Intergovernmental	\$88,124	\$91,647	\$101,421	\$109,500	\$111,000	1.4%
Use of Money & Property	\$184	\$162	\$860	\$850	\$1,000	17.6%
Total Revenue Source:	\$88,307	\$91,809	\$102,281	\$110,350	\$112,000	1.5%

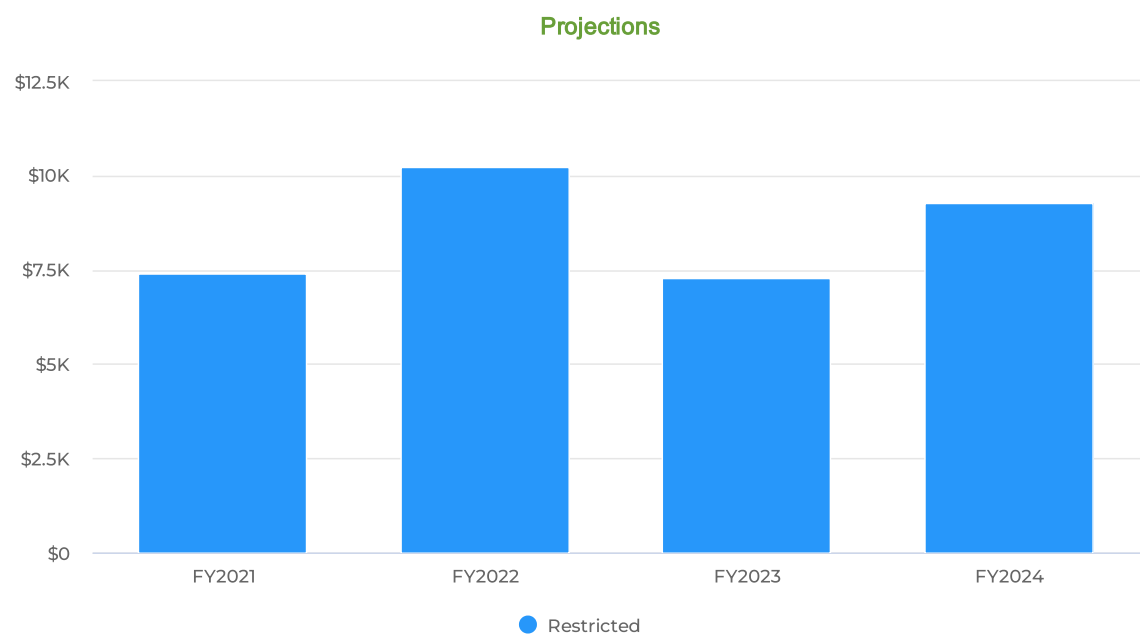
Highway User Tax Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Highway Users Tax	\$82,000	\$89,000	\$105,000	\$105,000	\$110,000	4.8%
Total Expenditures:	\$82,000	\$89,000	\$105,000	\$105,000	\$110,000	4.8%

Fund Balance



	FY2023	FY2024	% Change
Fund Balance	—	—	
Restricted	\$7,283	\$9,283	27.5%
Total Fund Balance:	\$7,283	\$9,283	27.5%



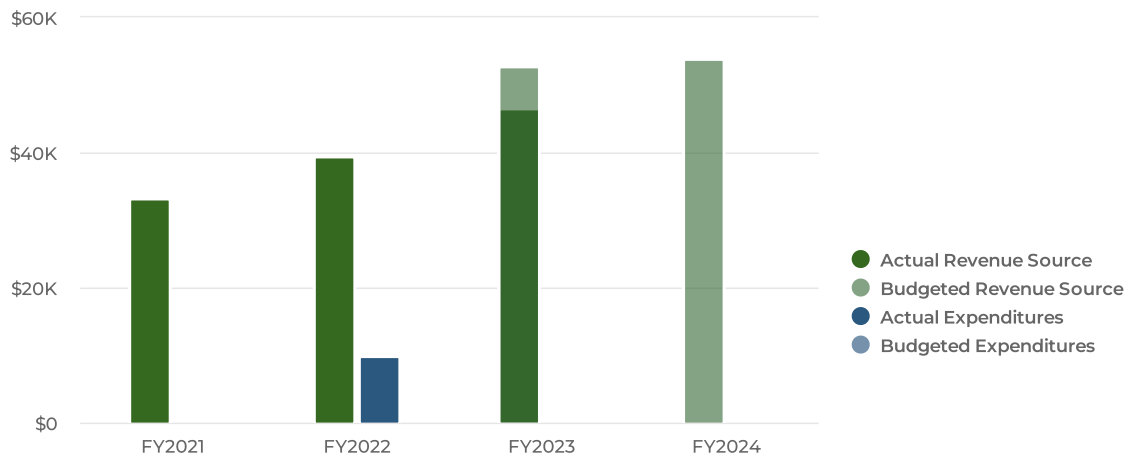


Gas Tax Section 2103

The state of California imposes per-gallon excise taxes on gasoline and diesel fuel, sales taxes on gasoline and diesel fuel and registration taxes on motor vehicles with allocations dedicated to transportation purposes. The local (city and county) portions of these allocations flow through the Highway Users Tax Account (HUTA), the familiar gasoline tax revenues that have been in place for decades.

Summary

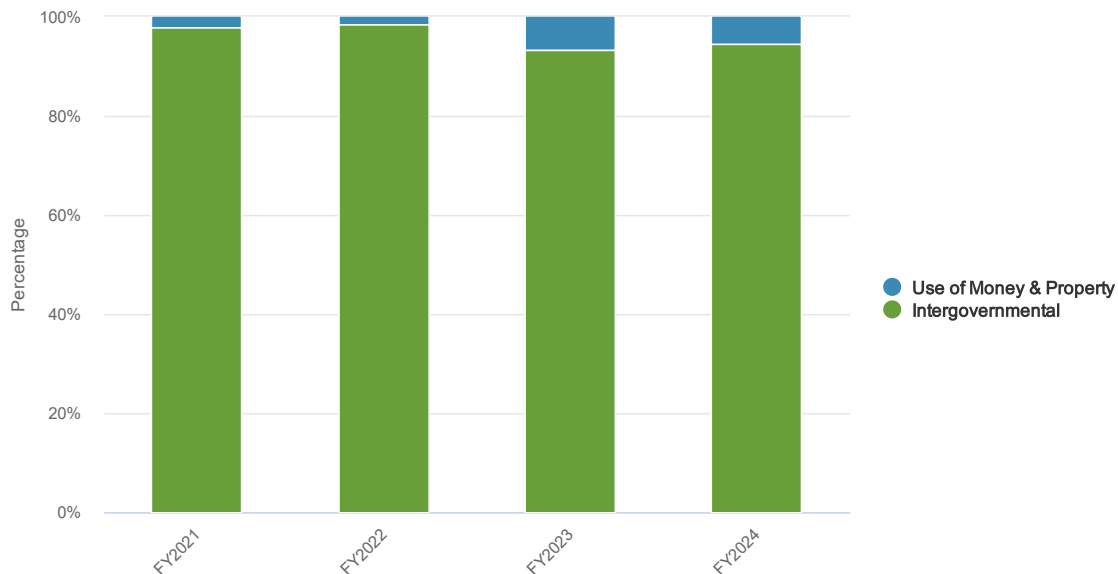
The City of Sonora is projecting \$54K of revenue in FY2024, which represents a 1.9% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



Gas Tax Section 2103 Revenues by Source

Each year the City receives revenues for each of the California Gas Tax Funds.

Budgeted and Historical 2024 Revenues by Source



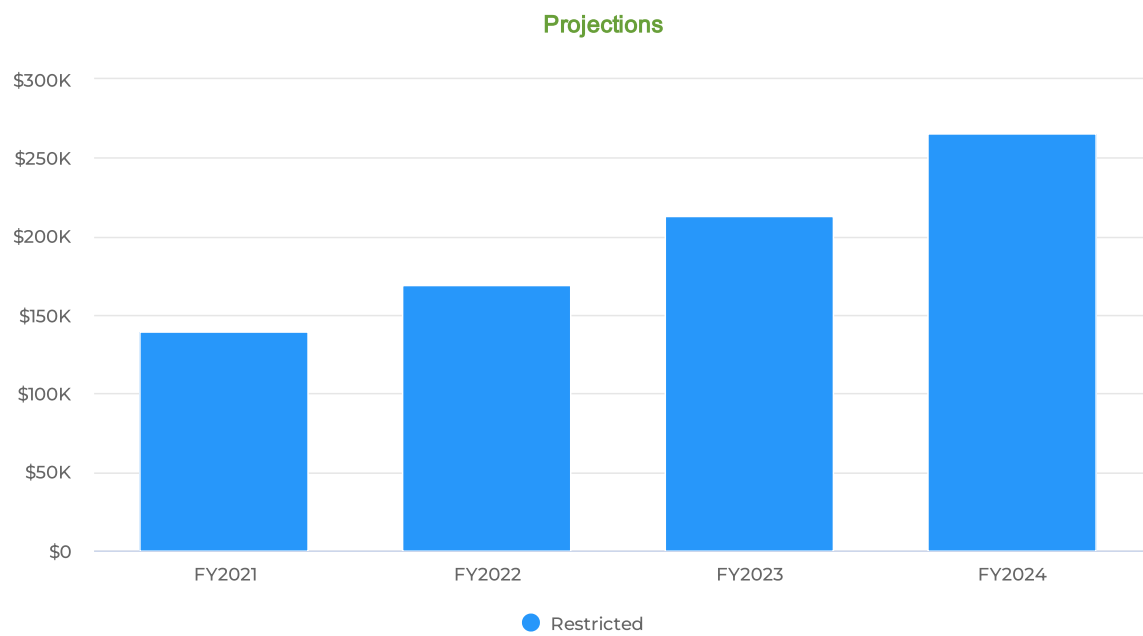
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Intergovernmental	\$32,711	\$38,902	\$43,597	\$48,000	\$51,000	6.3%
Use of Money & Property	\$651	\$551	\$3,079	\$5,000	\$3,000	-40%
Total Revenue Source:	\$33,363	\$39,453	\$46,676	\$53,000	\$54,000	1.9%

Gas Tax Section 2103 Expenditures by Function

There are no budgeted expenditures for this fund in FY23/24. Once a project is identified, the project will be budgeted and approved by the City Council.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Highway Users Tax	\$0	\$9,962	\$0	\$0	\$0	0%
Total Expenditures:	\$0	\$9,962	\$0	\$0	\$0	0%

Fund Balance



	FY2023	FY2024	% Change
Fund Balance	—	—	
Restricted	\$212,954	\$265,954	24.9%
Total Fund Balance:	\$212,954	\$265,954	24.9%



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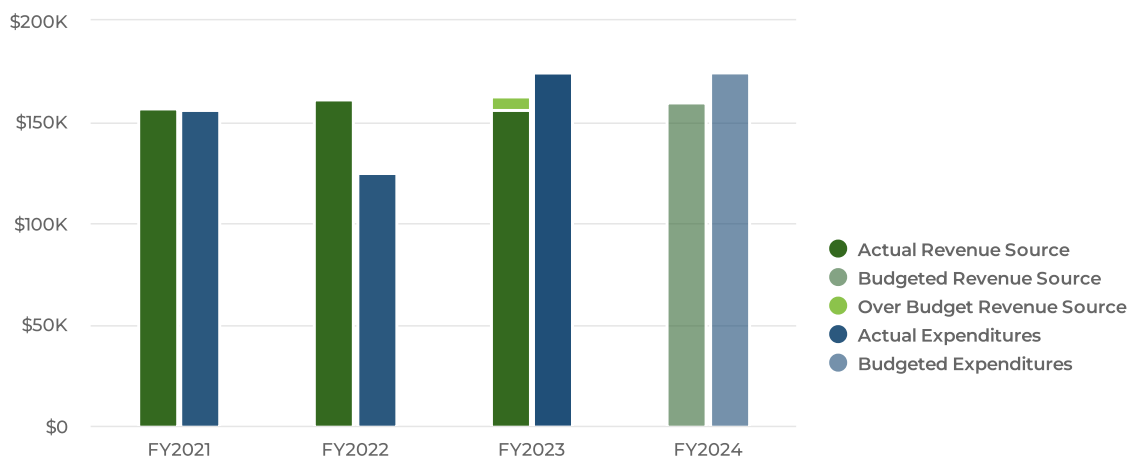


Supplemental Law Enforcement Services Fund

The Supplemental Law Enforcement Service Fund (SLESF), Citizen's Option for Public Safety (COPS) Program, provides monies statewide for local public safety needs. The Police Department is required to spend these funds on front-line Police Services, including personnel and/or equipment. SLESF monies cannot be allocated to supplant any existing funding of Police Services Per Government Cost Section 30062, monies allocated for SLESF is to be expended exclusively to provide front line law enforcement services.

Summary

The City of Sonora is projecting \$160K of revenue in FY2024, which represents a 2.6% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$175K in FY2024.



Supplemental Law Enforcement Services Fund Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
SLESF - COPS	\$156,727	\$161,285	\$162,736	\$156,000	\$160,000	2.6%
Total SLESF - COPS:	\$156,727	\$161,285	\$162,736	\$156,000	\$160,000	2.6%

Supplemental Law Enforcement Services Fund Expenditures by Function

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Public Safety	\$156,000	\$125,000	\$175,000	\$175,000	\$175,000	0%
Total Expenditures:	\$156,000	\$125,000	\$175,000	\$175,000	\$175,000	0%

Fund Balance



	FY2023	FY2024	% Change
Fund Balance	—	—	
Restricted	\$160,104	\$135,104	-15.6%
Total Fund Balance:	\$160,104	\$135,104	-15.6%



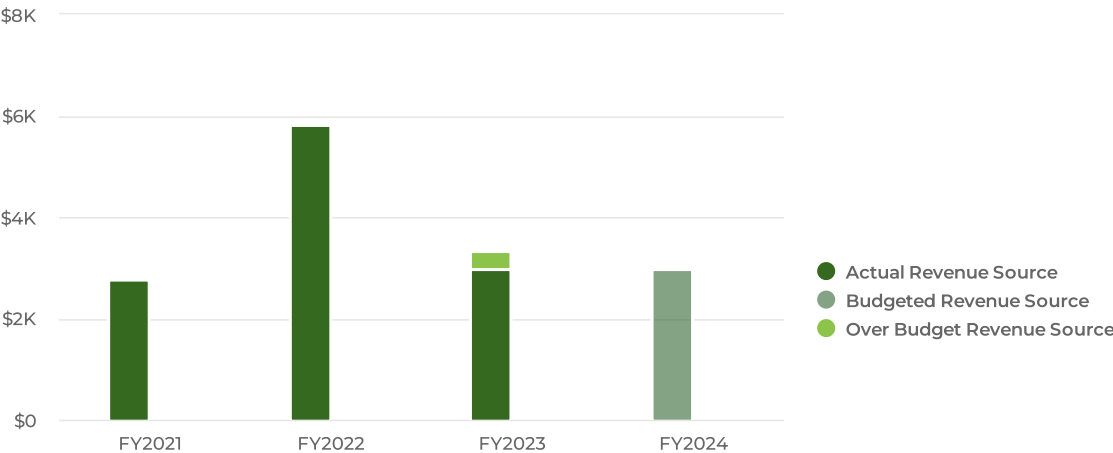


Vehicle Abatement

The Vehicle Abatement Fund was established in 1994 as a result of a vehicle registration fee increase for City and County residents. The purpose of this fund is to provide revenue to address vehicle abatement enforcement costs within the City of Sonora. This budget has been established from criteria for the maintenance of the vehicle abatement program. These costs include logistical and equipment needs, and the supplement of salaries for personnel assigned to vehicle abatement services.

Summary

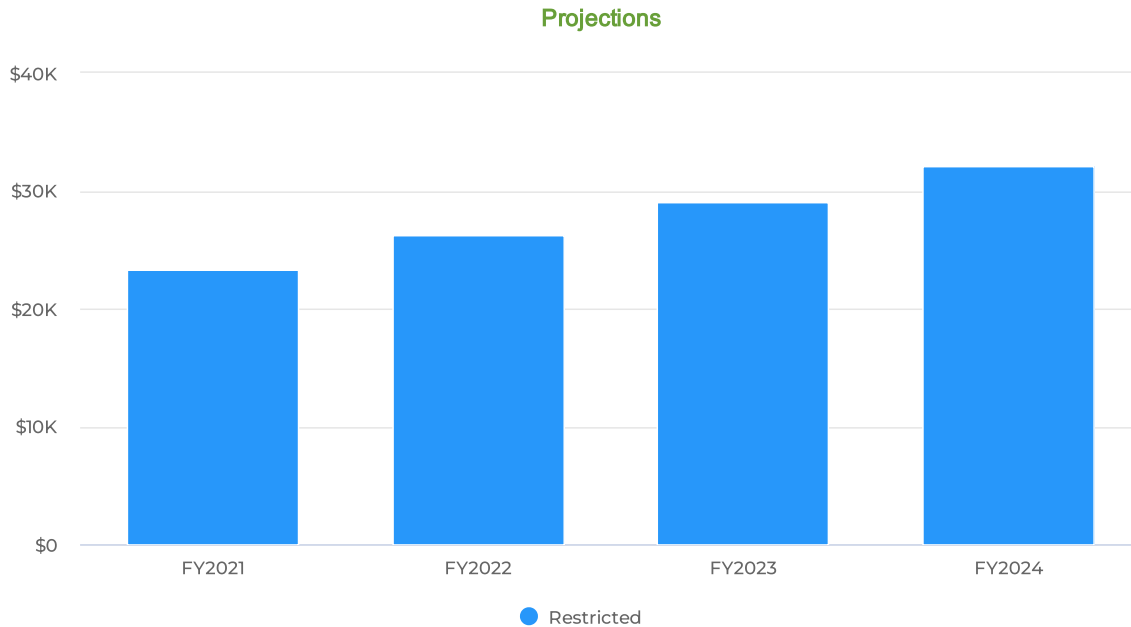
The City of Sonora is projecting \$3K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



Vehicle Abatement Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Charges for Services	\$2,772	\$5,832	\$3,352	\$3,000	\$3,000	0%
Total Revenue Source:	\$2,772	\$5,832	\$3,352	\$3,000	\$3,000	0%

Fund Balance



	FY2023	FY2024	% Change
Fund Balance	—	—	
Restricted	\$29,087	\$32,087	10.3%
Total Fund Balance:	\$29,087	\$32,087	10.3%

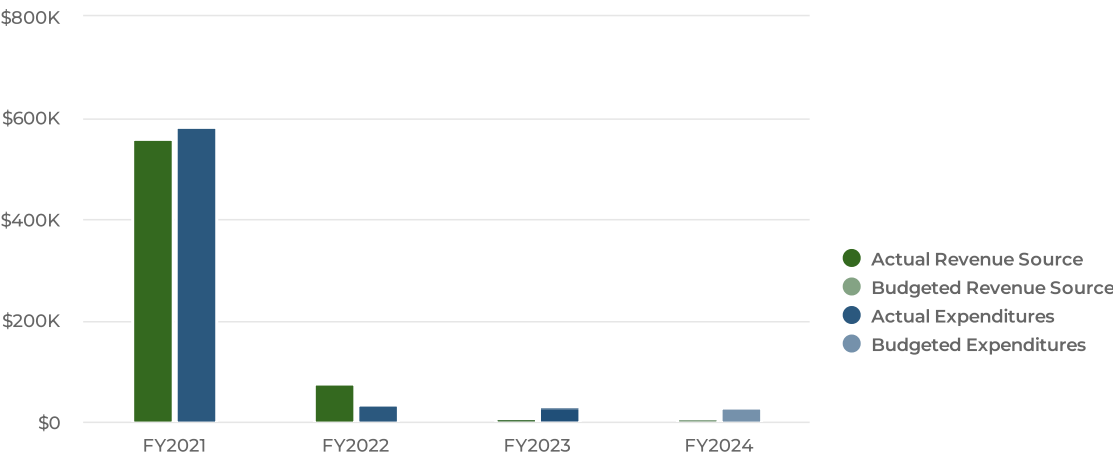


Rural Capacity Grant

The City of Sonora's Fire Department researches and applies for grant funding opportunities. The Rural Capacity Grant is a grant the department will apply for during the year and any awards will be approved by the Council.

Summary

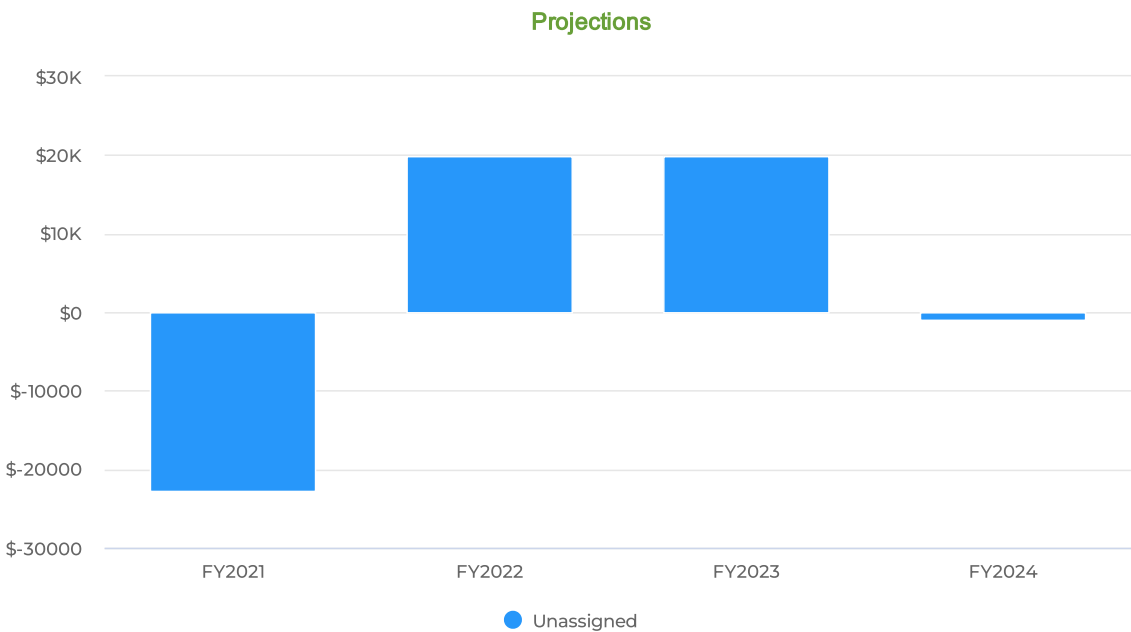
The City of Sonora is projecting \$10K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 9.1% or \$3K to \$30K in FY2024.



Rural Capacity Grant Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Intergovernmental	\$392,826	\$19,893	\$10,000	\$10,000	\$10,000	0%
Transfer In	\$168,083	\$58,450	\$0	\$0	\$0	0%
Total Revenue Source:	\$560,909	\$78,343	\$10,000	\$10,000	\$10,000	0%

Fund Balance



	FY2023	FY2024	% Change
Fund Balance	—	—	
Unassigned	\$19,893	\$-982	-104.9%
Total Fund Balance:	\$19,893	\$-982	-104.9%



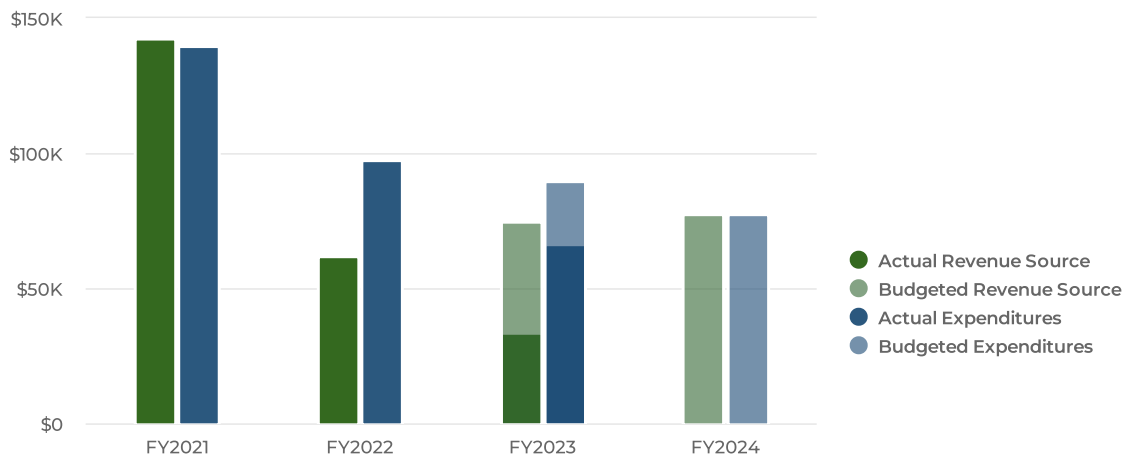


Code 5 Fire Reimbursement

The City of Sonora's Fire Department participates in the statewide California Firefighter Assistance Agreement (CFAA) and the local Tuolumne County Assistance by Hire Agreement (ABH). These agreements allow fire agencies to participate in a statewide mutual aid assistance program and receive reimbursement for the cost of sending equipment and personnel. During FY23/24, the Fire Department will participate in the CFAA and ABH as needed, ensuring that adequate staffing levels are maintained to respond to emergencies within the City of Sonora. Costs are charged to this fund as a placeholder and reimbursed by the State or agency requesting assistance. The typical costs associated with this fund are subsequent to the reimbursement received from the agency requesting assistance and usually are paid within four to six months.

Summary

The City of Sonora is projecting \$78K of revenue in FY2024, which represents a 4% increase over the prior year. Budgeted expenditures are projected to decrease by 13.5% or \$12.2K to \$78K in FY2024.



Code 5 Fire Reimbursement Revenues by Source

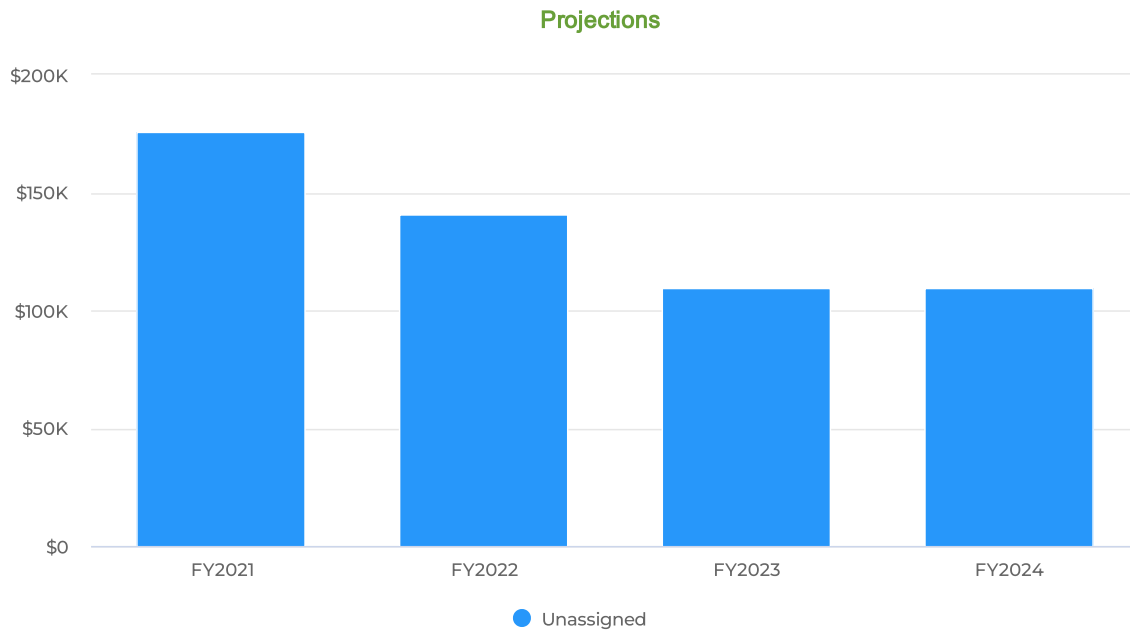
These are revenue estimates based on the number and length of ther mutual aid deployment.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
All Other Revenue	\$142,666	\$62,403	\$33,689	\$75,000	\$78,000	4%
Total Revenue Source:	\$142,666	\$62,403	\$33,689	\$75,000	\$78,000	4%

Code 5 Reimbursement Expenditures by Function

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Public Safety	\$140,250	\$97,629	\$66,675	\$90,200	\$78,000	-13.5%
Total Expenditures:	\$140,250	\$97,629	\$66,675	\$90,200	\$78,000	-13.5%

Fund Balance



	FY2023	FY2024	% Change
Fund Balance	—	—	
Unassigned	\$109,591	\$109,591	0%
Total Fund Balance:	\$109,591	\$109,591	0%

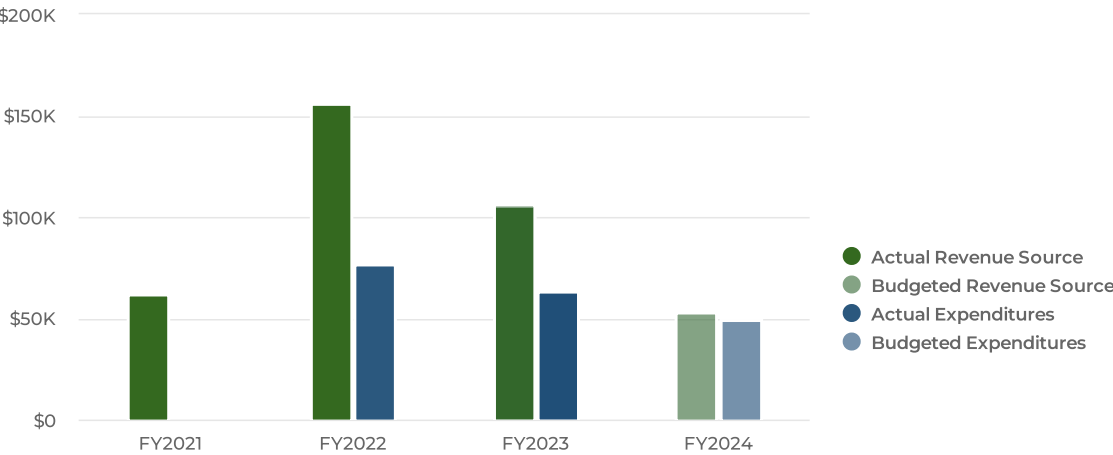


Local Transportation Fund

Local Transportation Funds (LTF) are allocated to the City of Sonora when excess funds are available after meeting the transit needs of the community. During FY22/23, LTF was allocated to the Washington-Elkin Project (Red Church Project).

Summary

The City of Sonora is projecting \$53.5K of revenue in FY2024, which represents a 49.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 21.9% or \$14K to \$50K in FY2024.



Local Transportation Fund Revenues by Source

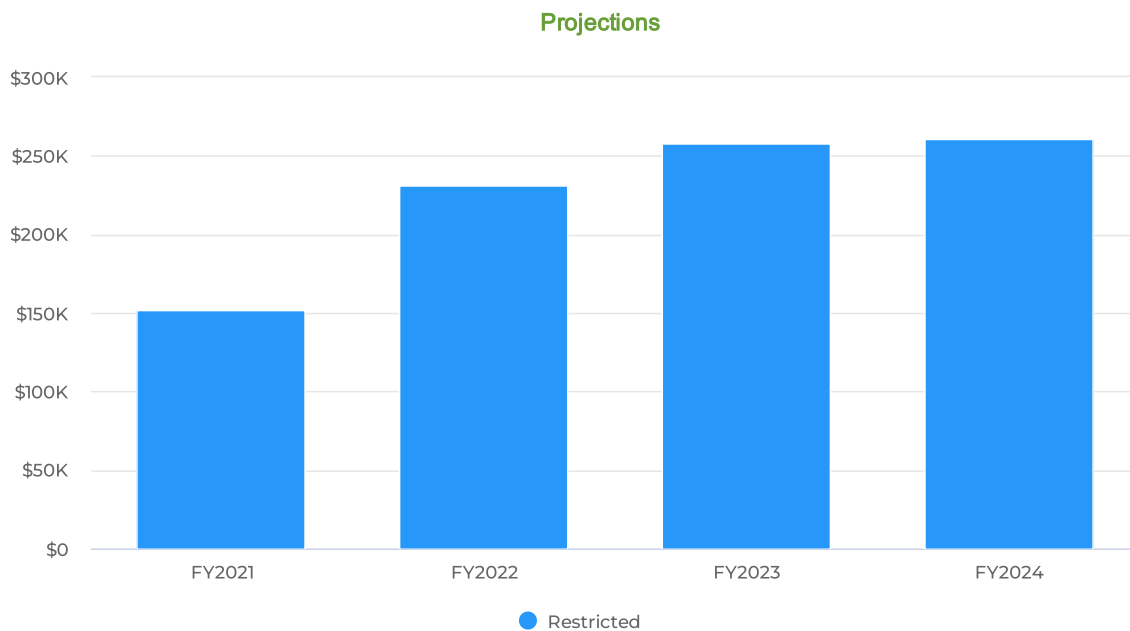
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Intergovernmental	\$61,590	\$155,510	\$102,337	\$103,000	\$50,000	-51.5%
Use of Money & Property	\$563	\$600	\$3,804	\$3,500	\$3,500	0%
Total Revenue Source:	\$62,152	\$156,110	\$106,141	\$106,500	\$53,500	-49.8%

Local Transportation Fund Expenditures by Function

The expenditures for each department are reflected in their respective budgets.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Road Maintenance	\$0	\$77,000	\$63,842	\$64,000	\$50,000	-21.9%
Total Expenditures:	\$0	\$77,000	\$63,842	\$64,000	\$50,000	-21.9%

Fund Balance



	FY2023	FY2024	% Change
Fund Balance	—	—	
Restricted	\$258,054	\$260,554	1%
Total Fund Balance:	\$258,054	\$260,554	1%

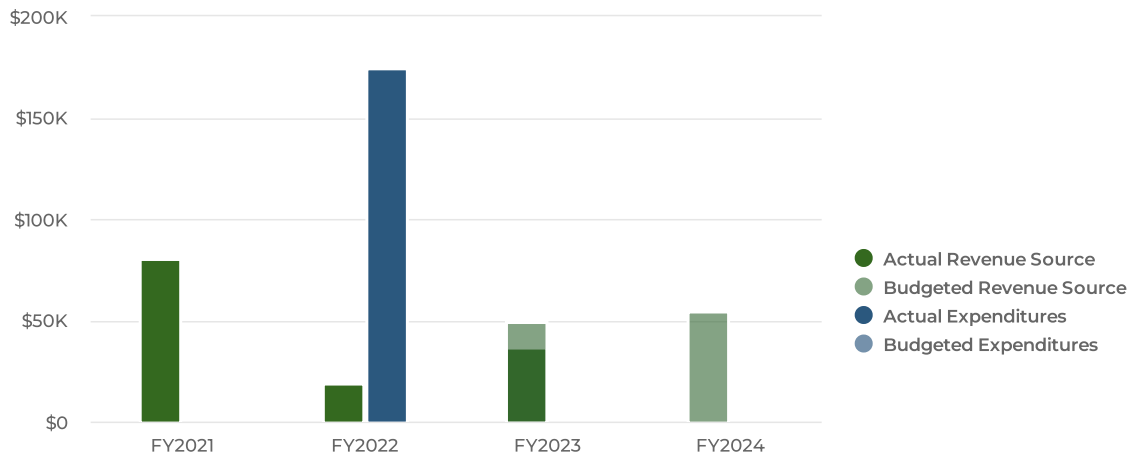


Traffic Mitigation Fund

The Traffic Mitigation Fund is used to account for impact fees which have been received from development projects to mitigate traffic impacts and are used to fund regional transportation improvement projects in the City and County.

Summary

The City of Sonora is projecting \$55K of revenue in FY2024, which represents a 10% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



Traffic Mitigation Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Licenses, Permits, & Franchises	\$74,634	\$15,920	\$21,672	\$35,000	\$40,000	14.3%
Use of Money & Property	\$6,285	\$3,677	\$15,336	\$15,000	\$15,000	0%
Total Revenue Source:	\$80,919	\$19,597	\$37,008	\$50,000	\$55,000	10%

Traffic Mitigation Expenditures by Function

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Mitigation	\$0	\$175,000	\$0	\$0	\$0	0%
Total Expenditures:	\$0	\$175,000	\$0	\$0	\$0	0%

Fund Balance



	FY2023	FY2024	% Change
Fund Balance	—	—	
Restricted	\$515,765	\$570,765	10.7%
Total Fund Balance:	\$515,765	\$570,765	10.7%



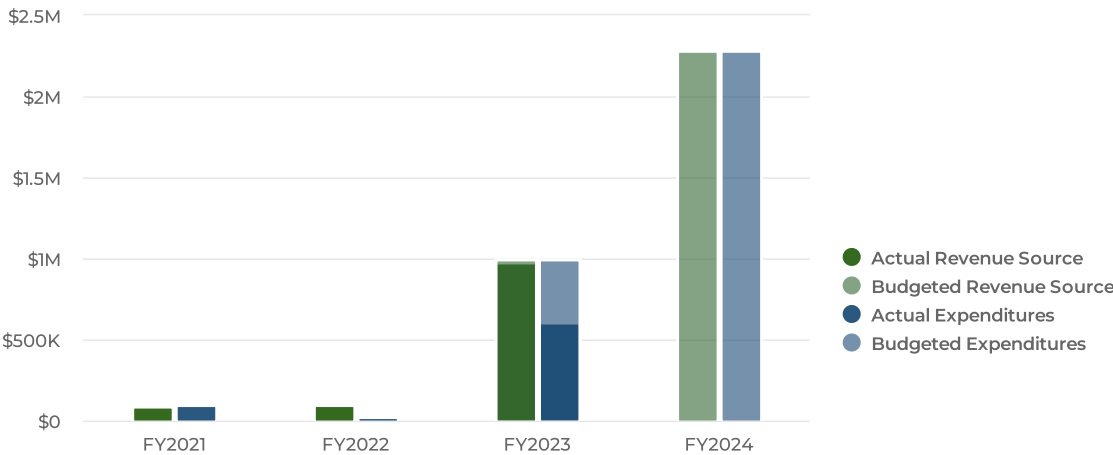


Stockton- Washington Transit Project

This fund tracks the Stockton Washington Corridor - Downtown Transit and Accessibility Improvement Project. Construction began in Fiscal Year 2022/23.

Summary

The City of Sonora is projecting \$2.29M of revenue in FY2024, which represents a 128.5% increase over the prior year. Budgeted expenditures are projected to increase by 128.5% or \$1.29M to \$2.29M in FY2024.



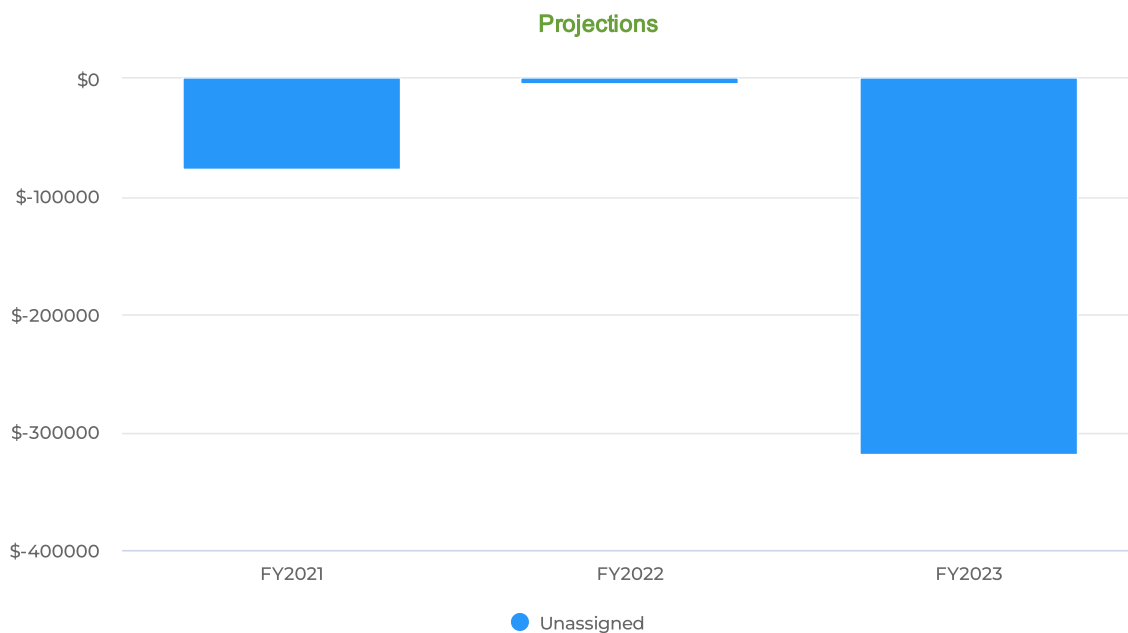
Stockton-Washington Transit Project Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Intergovernmental	\$94,387	\$101,248	\$984,411	\$1,000,000	\$2,285,000	128.5%
Total Revenue Source:	\$94,387	\$101,248	\$984,411	\$1,000,000	\$2,285,000	128.5%

Stockton-Washington Transit Project Expenditures by Function

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Capital Projects	\$105,313	\$28,287	\$610,503	\$1,000,000	\$2,285,000	128.5%
Total Expenditures:	\$105,313	\$28,287	\$610,503	\$1,000,000	\$2,285,000	128.5%

Fund Balance



	FY2023
Fund Balance	—
Unassigned	\$-318,853
Total Fund Balance:	\$-318,853

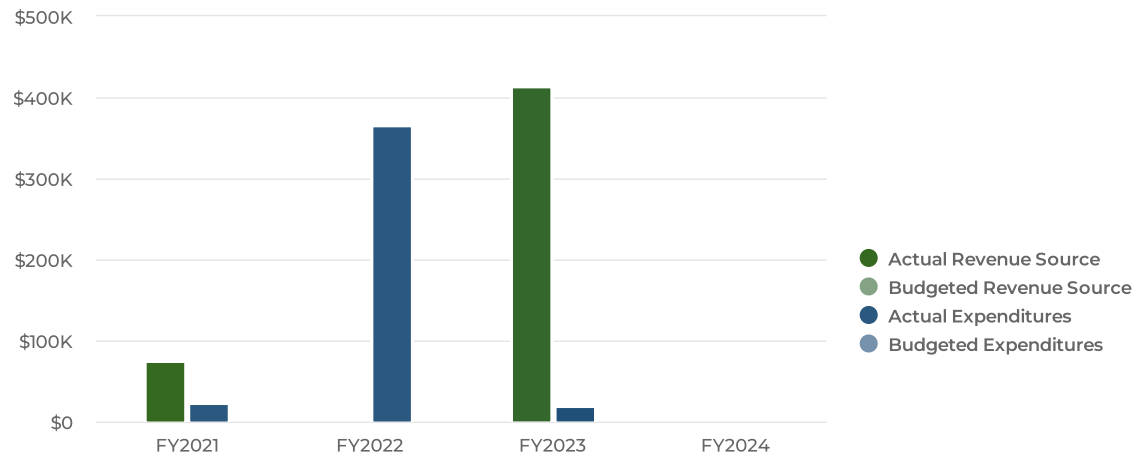


Washington Elkin Project

This fund tracks the Red Church Pedestrian and Circulation Improvement Project which was completed in Fiscal Year 2022/23.

Summary

The City of Sonora is projecting N/A of revenue in FY2024, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$19.7K to N/A in FY2024.



Washington Elkin Project Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Intergovernmental	\$62,636	\$0	\$414,026	\$415,000	\$0	-100%
Transfer In	\$12,785	\$0	\$0	\$0	\$0	0%
Total Revenue Source:	\$75,420	\$0	\$414,026	\$415,000	\$0	-100%

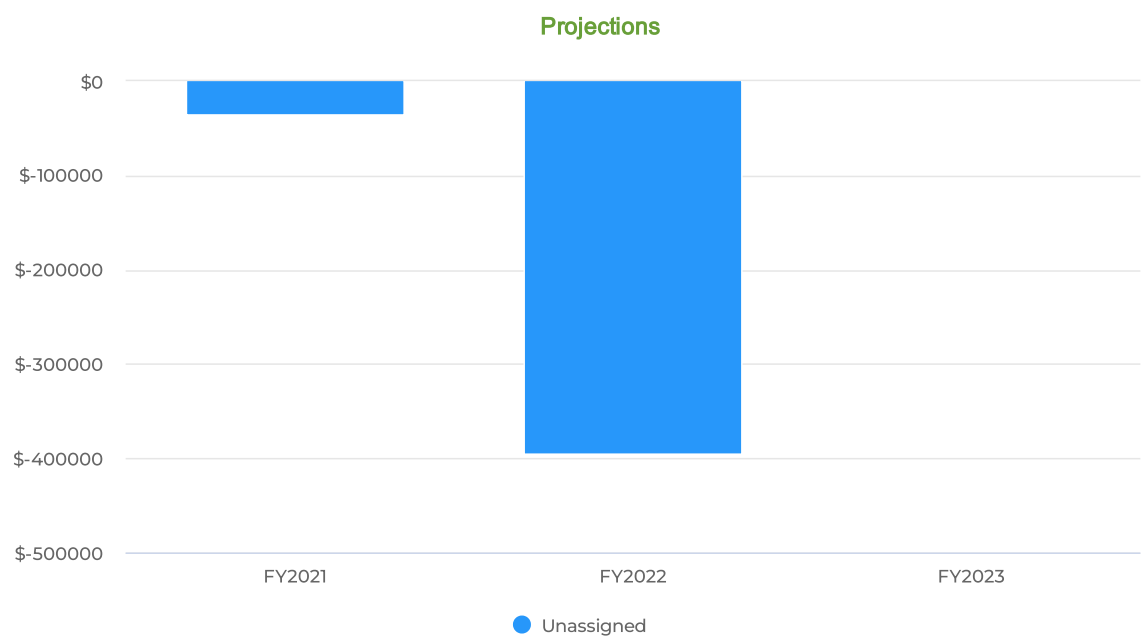
Washington Elkin Project Expenditures by Function

The expenditures for each department are reflected in their respective budgets.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Capital Projects	\$24,625	\$367,274	\$19,689	\$19,700	\$0	-100%
Total Expenditures:	\$24,625	\$367,274	\$19,689	\$19,700	\$0	-100%



Fund Balance



	FY2023
Fund Balance	—
Unassigned	\$0
Total Fund Balance:	\$0



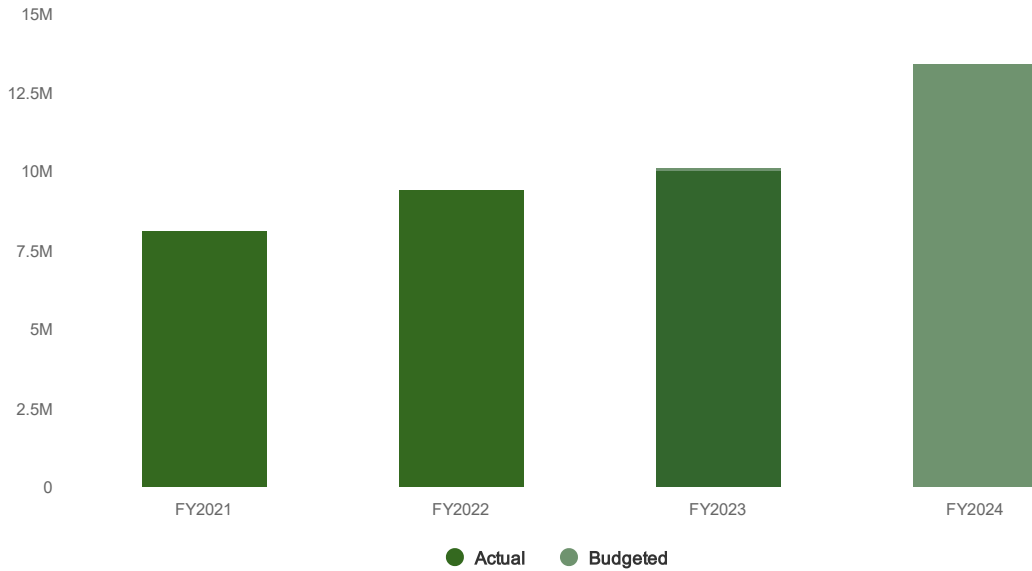
FUNDING SOURCES

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General Fund Revenues Summary

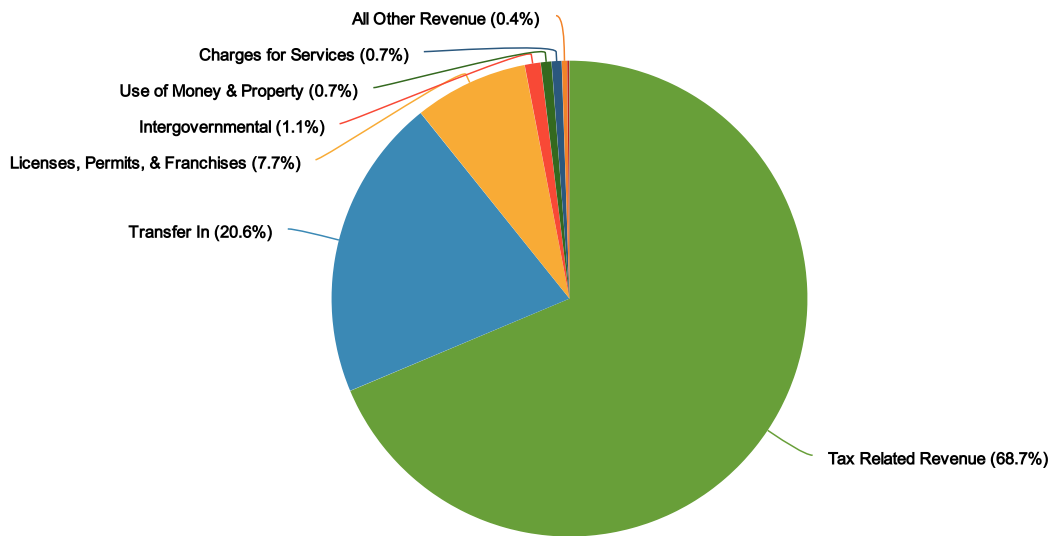
\$13,413,150 **\$3,284,298**
(32.43% vs. prior year)

General Fund Revenues Proposed and Historical Budget vs. Actual

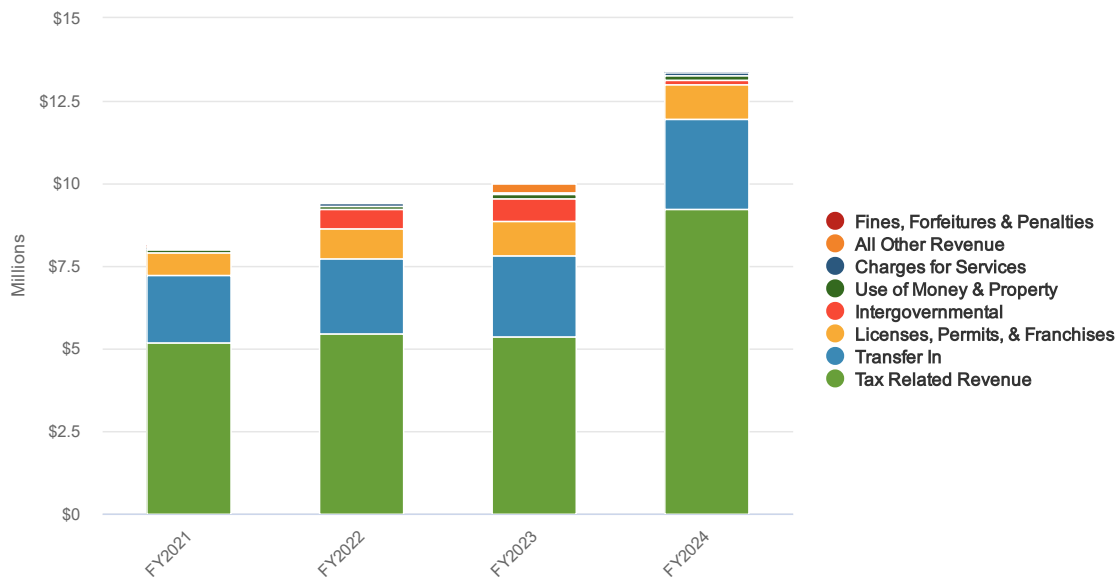


General Fund Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Tax Related Revenue						
Supplemental Tax Roll	\$4,497	\$25,955	\$9,284	\$7,500	\$8,000	6.7%
Homeowners Exemption	\$9,029	\$8,787	\$3,187	\$5,000	\$5,000	0%

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Prop 172 - Public Safety	\$25,429	\$33,855	\$32,917	\$34,400	\$34,500	0.3%
Vehicle License Fee	\$3,596	\$5,664	\$5,329	\$5,800	\$5,800	0%
Property Tax Current Secured	\$622,732	\$649,358	\$640,626	\$642,000	\$662,000	3.1%
Property Tax Current UnSecured	\$11,608	\$14,090	\$3,443	\$6,000	\$6,000	0%
Property Tax Prior Years	\$465	\$15	\$0	\$500	\$500	0%
Property Tax Other	\$12,982	\$0	\$0	\$1,000	\$1,000	0%
Property Tax In Lieu of VLF	\$437,762	\$448,465	\$473,292	\$466,000	\$478,000	2.6%
Sales and Use Tax	\$3,280,856	\$3,496,261	\$3,379,071	\$3,625,100	\$7,155,600	97.4%
Transient Occupancy Tax	\$518,126	\$559,545	\$558,482	\$550,000	\$600,000	9.1%
Real Property Transfer Tax	\$21,665	\$26,706	\$12,421	\$10,000	\$10,000	0%
Pass Through from RDA	\$229,573	\$188,938	\$227,000	\$227,000	\$245,000	7.9%
Total Tax Related Revenue:	\$5,178,317	\$5,457,639	\$5,345,052	\$5,580,300	\$9,211,400	65.1%
Licenses, Permits, & Franchises						
Franchise Fees	\$187,883	\$141,478	\$148,317	\$155,000	\$155,000	0%
Cannabis Public Benefit Fees	\$216,719	\$499,977	\$595,672	\$585,000	\$605,000	3.4%
Business License	\$119,581	\$127,119	\$123,001	\$120,000	\$126,000	5%
Intermittent Food Vendors	\$60	\$0	\$30	\$100	\$100	0%
Portable Food Vendors Permit	\$800	\$600	\$800	\$500	\$800	60%
Parking Permits	\$0	\$1,203	\$1,170	\$1,350	\$1,300	-3.7%
Building Permits	\$102,590	\$98,887	\$126,882	\$139,500	\$130,000	-6.8%
Encroachment Permits	\$4,818	\$2,300	\$3,820	\$4,000	\$3,000	-25%
Inspection Fees	\$0	\$2,025	\$560	\$500	\$1,000	100%
Zoning and Subdivision Fees	\$19,329	\$13,691	\$15,350	\$12,000	\$16,000	33.3%
Total Licenses, Permits, & Franchises:	\$651,779	\$887,280	\$1,015,602	\$1,017,950	\$1,038,200	2%
Fines, Forfeitures & Penalties						
Vehicle Code Fines	\$547	\$215	\$0	\$0	\$0	0%
Parking Ordinance Fines	\$2,624	\$4,723	\$3,225	\$3,500	\$4,000	14.3%
Court Fines	\$15,846	\$17,499	\$13,325	\$8,000	\$12,000	50%
Parking Tickets	\$4,858	\$3,242	\$3,213	\$3,500	\$4,000	14.3%
Booking Fees	\$6,397	\$20	\$0	\$0	\$0	0%
Total Fines, Forfeitures & Penalties:	\$30,271	\$25,699	\$19,763	\$15,000	\$20,000	33.3%
Charges for Services						
Fingerprint Services	\$1,271	\$5,631	\$3,360	\$4,000	\$4,000	0%
Police Department Services	\$18,224	\$38,583	\$25,413	\$30,000	\$30,000	0%
Street Cleaning State Highway	\$9,277	\$6,958	\$9,277	\$9,000	\$10,000	11.1%
Fire Department Services	\$16,419	\$22,282	\$30,443	\$28,000	\$31,000	10.7%
Chicken Ranch Fire Services	\$0	\$1,797	\$2,019	\$2,500	\$5,000	100%
Debris Pickup	\$1,040	\$1,960	\$1,040	\$1,800	\$1,800	0%
Banner Installation	\$1,900	\$3,000	\$2,900	\$3,000	\$3,000	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Cemetery Receipts	\$6,490	\$6,081	\$5,165	\$6,000	\$5,000	-16.7%
Special Events	\$0	\$350	\$300	\$400	\$400	0%
Total Charges for Services:	\$54,621	\$86,642	\$79,917	\$84,700	\$90,200	6.5%
Intergovernmental						
Grants/Donations	\$11,414	\$28,695	\$127,063	\$147,320	\$146,000	-0.9%
Intergovernmental Revenues	\$0	\$581,786	\$581,786	\$581,786	\$0	-100%
Total Intergovernmental:	\$11,414	\$610,481	\$708,849	\$729,106	\$146,000	-80%
Use of Money & Property						
Investment Earnings	\$8,194	\$7,636	\$42,268	\$41,000	\$50,000	22%
Rental Income	\$19,200	\$19,200	\$20,400	\$20,400	\$21,200	3.9%
Parking Lot Rents	\$15,995	\$31,574	\$22,246	\$26,000	\$26,000	0%
Opera Hall Rental	\$575	\$10,903	\$19,930	\$20,000	\$0	-100%
Sale of Property	\$49,457	\$0	\$5,450	\$1,000	\$1,000	0%
Total Use of Money & Property:	\$93,421	\$69,313	\$110,294	\$108,400	\$98,200	-9.4%
All Other Revenue						
Credit Card Fees	\$1,610	\$3,065	\$2,910	\$2,800	\$3,650	30.4%
Insurance Premium Reimbursement	\$22,200	\$339	\$30,725	\$31,000	\$10,000	-67.7%
Miscellaneous Revenue	\$5,562	\$8,409	\$215,672	\$55,146	\$20,500	-62.8%
Post Training Reimbursement	\$11,703	\$14,482	\$7,150	\$16,000	\$16,000	0%
State Mandated Costs	\$73	\$0	\$0	\$0	\$0	0%
Total All Other Revenue:	\$41,148	\$26,295	\$256,457	\$104,946	\$50,150	-52.2%
Transfer In	\$2,063,560	\$2,280,993	\$2,488,450	\$2,488,450	\$2,759,000	10.9%
Total Transfer In:	\$2,063,560	\$2,280,993	\$2,488,450	\$2,488,450	\$2,759,000	10.9%
Total Revenue Source:	\$8,124,531	\$9,444,342	\$10,024,384	\$10,128,852	\$13,413,150	32.4%

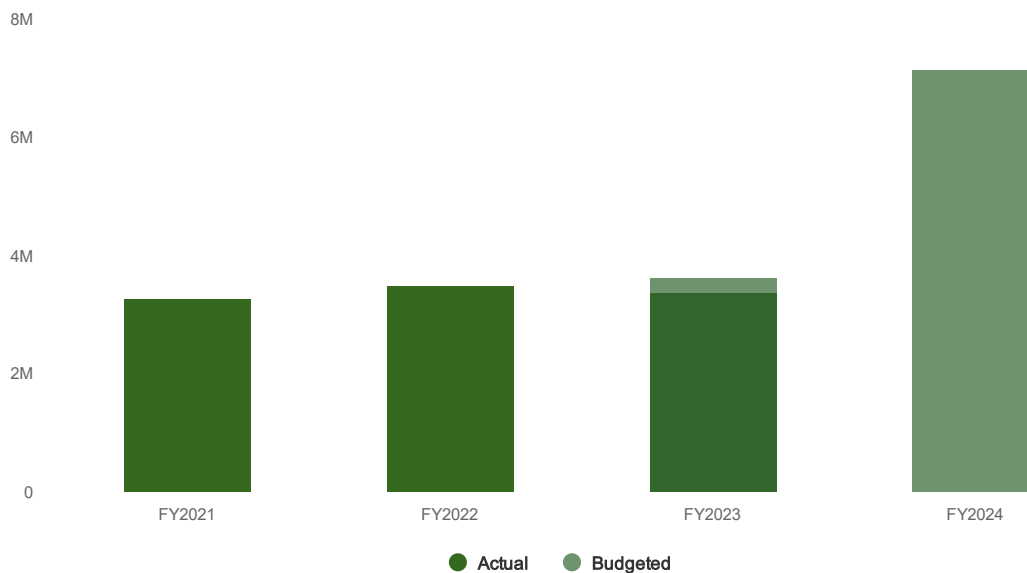
General Fund Sales and Use Tax Summary

Sales and Use Tax is the largest revenue source for the City's General Fund, accounting for 53% of budgeted revenues for FY23/24.

- The City receives .87% of the **Bradley Burns Uniform Sales Tax**, which is 1% of taxable sales, and the County of Tuolumne receives .13%.
- The City also will receive the **Measure Y** sales tax, a 1% transaction and use tax passed by voters in November 2022, which was a general sales tax to help the City maintain essential services.

\$7,155,600 **\$3,530,500**
(97.39% vs. prior year)

Sales and Use Tax Proposed and Historical Budget vs. Actual



General Fund Sales Tax Revenue

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted
General Fund					
Tax Related Revenue					
Sales and Use Tax	\$3,280,856	\$3,496,261	\$3,119,071	\$3,325,100	\$3,355,600
Sales Tax: Measure Y	\$0	\$0	\$260,000	\$300,000	\$3,800,000
Total Tax Related Revenue:	\$3,280,856	\$3,496,261	\$3,379,071	\$3,625,100	\$7,155,600
Total General Fund:	\$3,280,856	\$3,496,261	\$3,379,071	\$3,625,100	\$7,155,600

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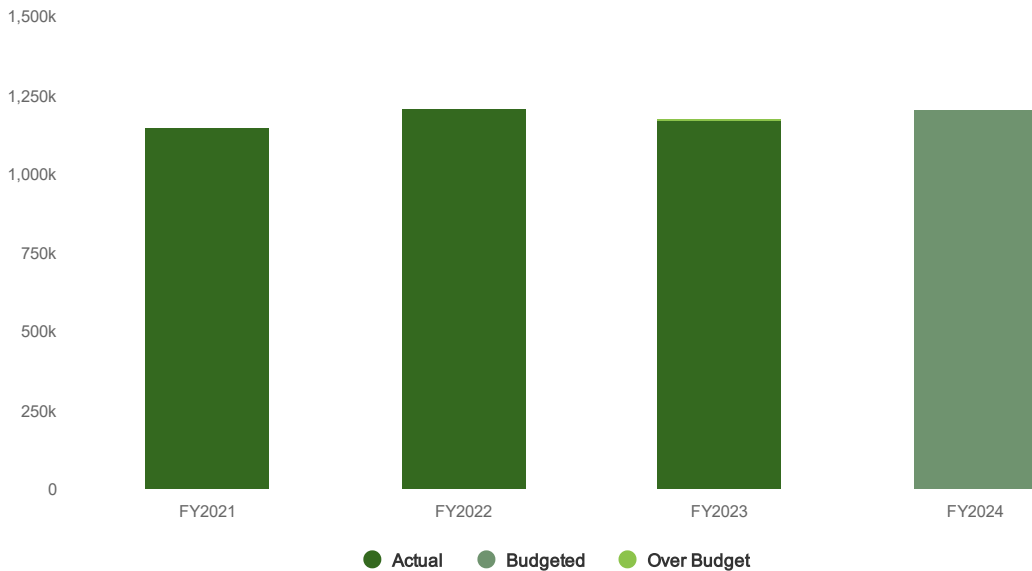
Property Tax Summary

Property tax revenues are the second largest source of operating revenues for the City. Accounting for 9% of all operating revenues of the General Fund. There are two sources of property related tax revenue:

- Property Tax Assessed Value revenues: This is the largest share, or \$682,000 in FY23/24. These are collected by the Tuolumne County Tax Collector.
- Property Tax In Lieu of Vehicle License Fees: This accounts for \$478,000 in FY23/24. The VLF is a tax imposed by the state on the ownership of a registered vehicle in place of taxing vehicles. Cities receive additional property tax to replace VLF revenue that was cut when the state permanently reduced VLF in 2004.

\$1,205,000 **\$32,600**
(2.78% vs. prior year)

Property Tax Proposed and Historical Budget vs. Actual



Property Tax Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted
General Fund					
Tax Related Revenue	\$1,146,166	\$1,207,231	\$1,175,170	\$1,172,400	\$1,205,000
Total General Fund:	\$1,146,166	\$1,207,231	\$1,175,170	\$1,172,400	\$1,205,000

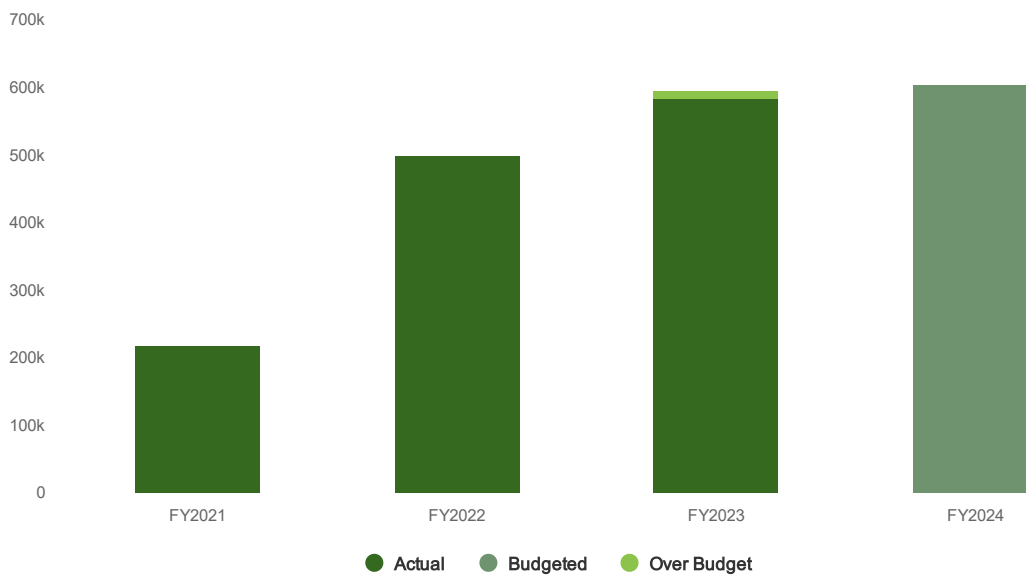
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Cannabis Public Benefit Fees Summary

This program was created after voters approved Proposition 64, entitled the 'Control, Regulate and Tax Adult Use Marijuana Act' (AUMA), legalizing the adult use and possession of cannabis by persons 21 years of age and older. On January 16, 2018, the Sonora City Council adopted Ordinance 18-848 to regulate the operation of commercial cannabis business within the City of Sonora. Currently the city has two operating dispensaries, with the current ordinance allowing up to three dispensaries. This revenue source was budgeted to be approximately 5% of General Fund revenues and is now the third largest revenue source for the City, with only Sales Tax and Property Tax contributing more.

\$605,000 **\$20,000**
(3.42% vs. prior year)

Cannabis Public Benefit Fees Proposed and Historical Budget vs. Actual



Cannabis Public Benefit Fee Revenue

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted
General Fund					
Licenses, Permits, & Franchises	\$216,719	\$499,977	\$595,672	\$585,000	\$605,000
Total General Fund:	\$216,719	\$499,977	\$595,672	\$585,000	\$605,000

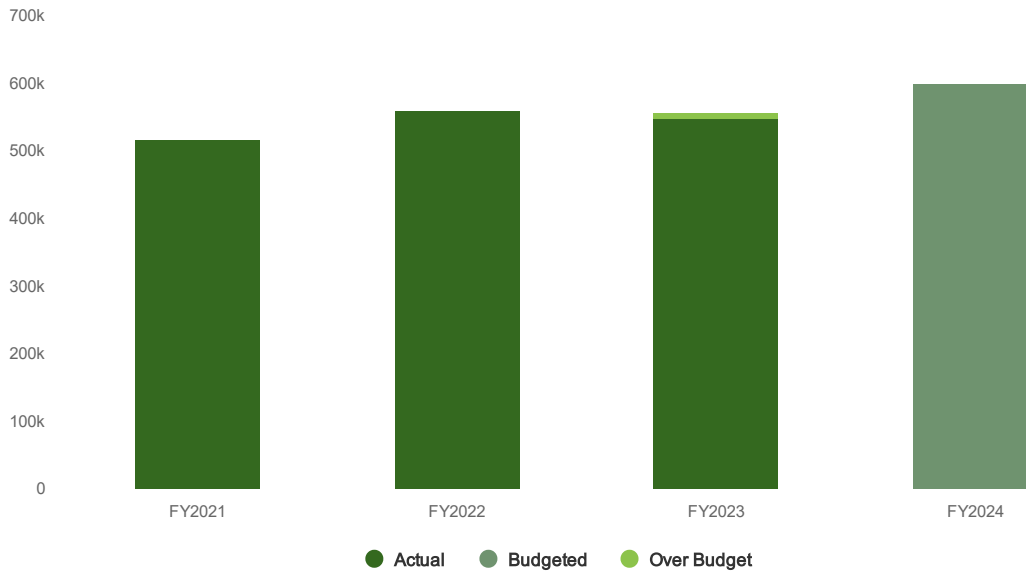
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Transient Occupancy Tax Summary

Transient Occupancy Tax (TOT) revenues are the fourth largest revenue source of the General Fund. TOT revenues are 12% of the rental price for all lodging businesses, including short-term rental properties in the City, for a person staying thirty consecutive days or less. This is paid monthly to the City. This tax helps to fund City services provided by transitory visitors to Sonora and is shared with Visit Tuolumne County, the official Tuolumne County tourism bureau.

\$600,000 **\$50,000**
(9.09% vs. prior year)

Transient Occupancy Tax Proposed and Historical Budget vs. Actual



Transient Occupancy Tax Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted
General Fund					
Tax Related Revenue	\$518,126	\$559,545	\$558,482	\$550,000	\$600,000
Total General Fund:	\$518,126	\$559,545	\$558,482	\$550,000	\$600,000

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Business License Tax Summary

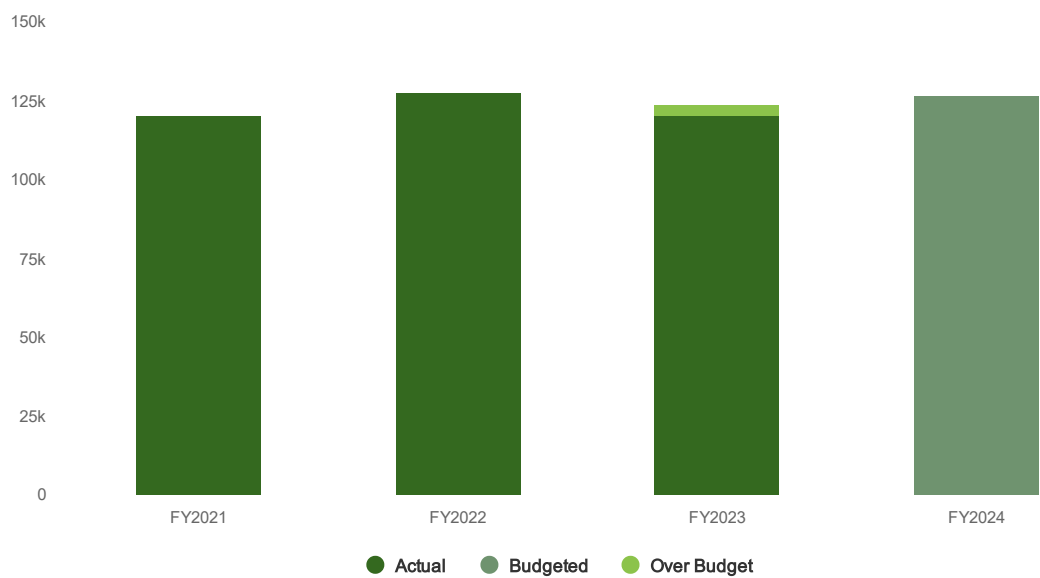
The City requires all businesses located within Sonora, or those that operate within Sonora, to obtain a business license. The amount of business license tax paid by each business is based on the type of business and designated zone the business is in, or operating in, and the number of business employees. These activities account for approximately 1.2% of annual General Fund operating revenues. Approximately 1,020 annual renewals and associated payments are processed each year.

\$126,900

\$6,300

(5.22% vs. prior year)

Business License Tax Proposed and Historical Budget vs. Actual



Business License Revenue

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted
General Fund					
Licenses, Permits, & Franchises	\$120,441	\$127,719	\$123,831	\$120,600	\$126,900
Total General Fund:	\$120,441	\$127,719	\$123,831	\$120,600	\$126,900



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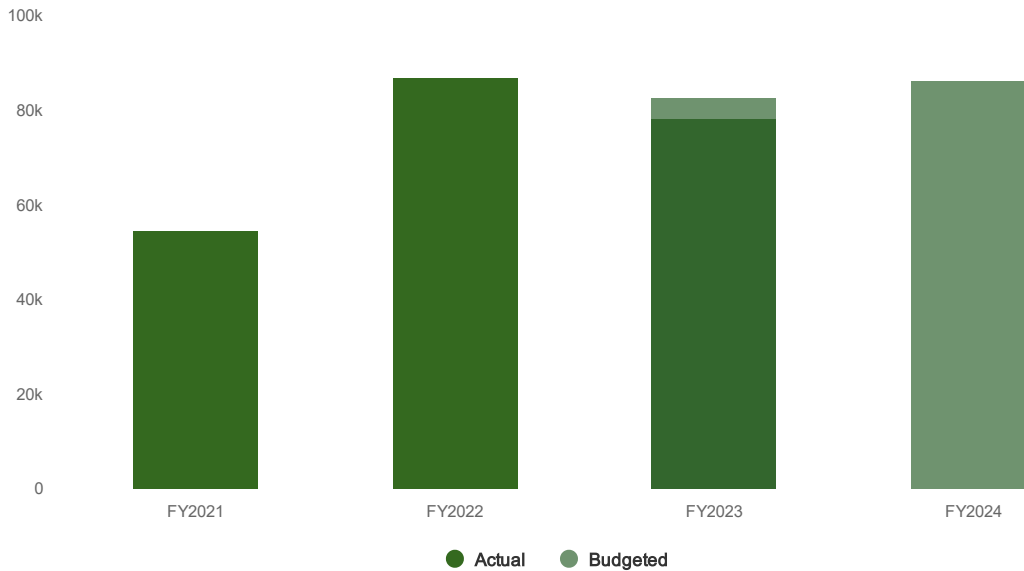
Charges for Services Summary

City Service revenue consists primarily of Zoning and Subdivision fees, police and fire department services, street cleaning, debris removal and banner installation fees. Many of these fees and charges are assessed based on outdated recovery formulas, which should reflect approximate costs of providing these regulatory services.

\$86,200 **\$3,500**

(4.23% vs. prior year)

Charges for Services Proposed and Historical Budget vs. Actual



Charges for Services Revenue

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted
General Fund					
Licenses, Permits, & Franchises					
Inspection Fees	\$0	\$2,025	\$560	\$500	\$1,000
Total Licenses, Permits, & Franchises:	\$0	\$2,025	\$560	\$500	\$1,000
Charges for Services					
Fingerprint Services	\$1,271	\$5,631	\$3,360	\$4,000	\$4,000
Police Department Services	\$18,224	\$38,583	\$25,413	\$30,000	\$30,000
Street Cleaning State Highway	\$9,277	\$6,958	\$9,277	\$9,000	\$10,000
Fire Department Services	\$16,419	\$22,282	\$30,443	\$28,000	\$31,000
Debris Pickup	\$1,040	\$1,960	\$1,040	\$1,800	\$1,800
Banner Installation	\$1,900	\$3,000	\$2,900	\$3,000	\$3,000
Cemetery Receipts	\$6,490	\$6,081	\$5,165	\$6,000	\$5,000



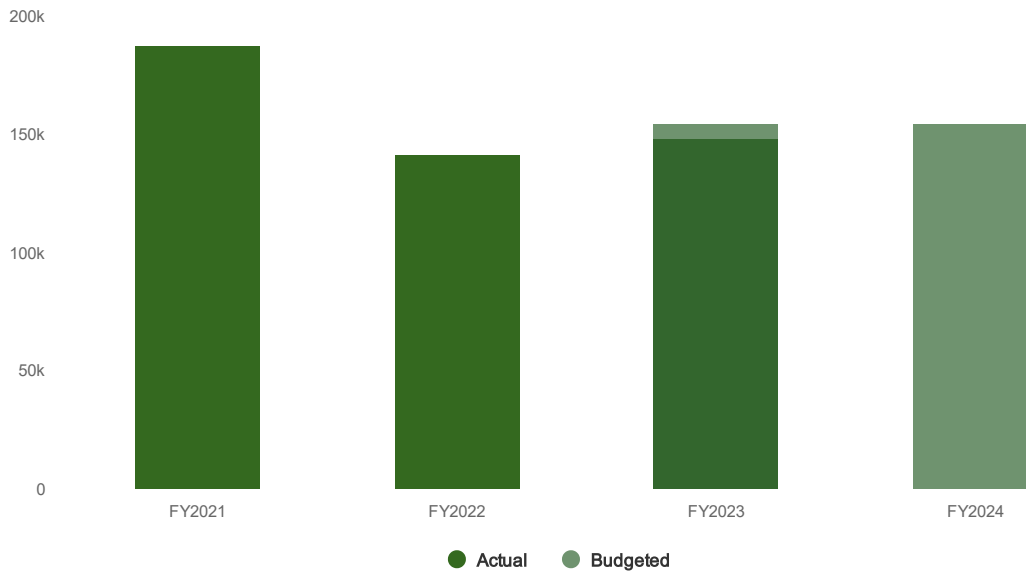
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted
Special Events	\$0	\$350	\$300	\$400	\$400
Total Charges for Services:	\$54,621	\$84,845	\$77,898	\$82,200	\$85,200
Total General Fund:	\$54,621	\$86,870	\$78,458	\$82,700	\$86,200

Franchise Fees Summary

Franchise fees are collected by the City for the privilege of operating a utility service within Sonora, and as a fee in lieu of a business license tax. Franchise fees are currently received from Comcast for cable television, PG&E for electric services, and Waste Management for solid waste collection services. Franchise fees represent 1.6% of budgeted General Fund revenues in FY22/23.

\$155,000 **\$0**
(0.00% vs. prior year)

Franchise Fees Proposed and Historical Budget vs. Actual



Franchise Fee Revenues

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted
General Fund					
Licenses, Permits, & Franchises	\$187,883	\$141,478	\$148,317	\$155,000	\$155,000
Total General Fund:	\$187,883	\$141,478	\$148,317	\$155,000	\$155,000

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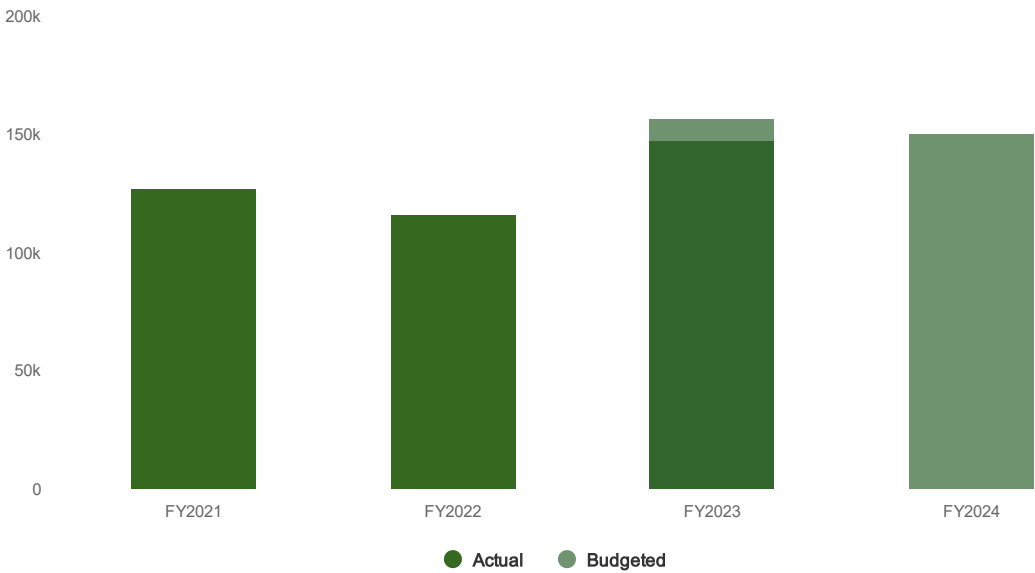
Licenses and Permits Summary

\$150,300

-\$6,550

(-4.18% vs. prior year)

Licenses and Permits Proposed and Historical Budget vs. Actual



Licenses and Permits Revenue

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted
General Fund					
Licenses, Permits, & Franchises	\$126,737	\$116,081	\$147,222	\$156,850	\$150,300
Total General Fund:	\$126,737	\$116,081	\$147,222	\$156,850	\$150,300



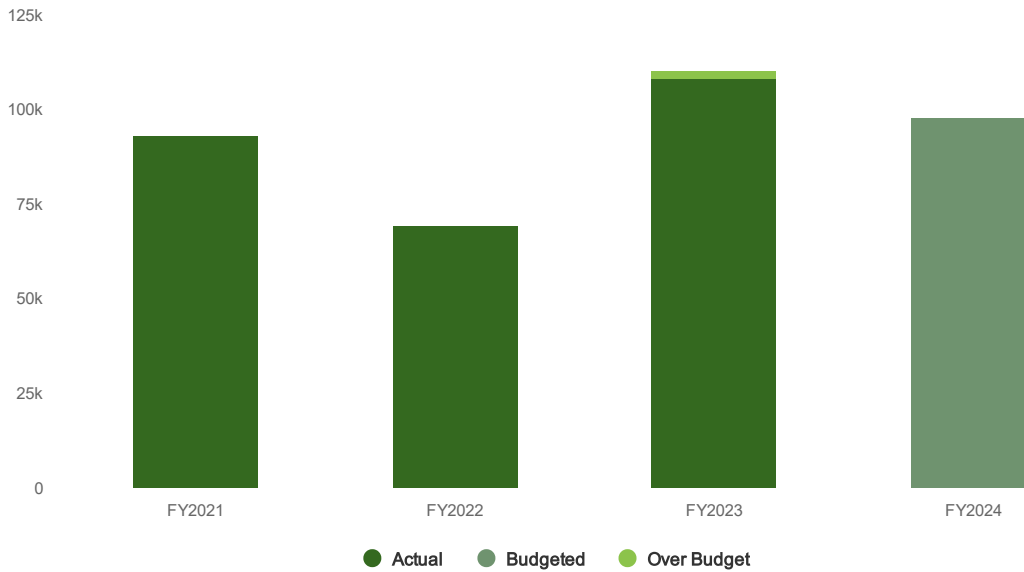
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Use of Money and Property Summary

Use of Money and Property is primarily earnings from interest on invested City assets. This can also include sales of property, primarily when the City liquidates old vehicles and equipment as they reach their end of life.

\$98,200 **-\$10,200**
(-9.41% vs. prior year)

Use of Money and Property Proposed and Historical Budget vs. Actual



Use of Money and Property Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted
General Fund					
Use of Money & Property	\$93,421	\$69,313	\$110,294	\$108,400	\$98,200
Total General Fund:	\$93,421	\$69,313	\$110,294	\$108,400	\$98,200

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Measure I Summary

The Measure I fund was established as a result of a 2004 voter approved ½% increase to sales tax within the City limits. With approval of the ballot measure, the sales tax increase took effect January 1, 2005. The purpose of the initiative was to improve city services for residents, businesses, and visitors to the City of Sonora. Measure I revenues for the first half are trending at 51% of total budgeted revenues and across the three Departments expenditures are programmed to be at 50% of budget. Nearly all Measure I funds collected are now fully expended on ongoing fixed costs.

Measure I: Police Department

The Police Department receives 60% of Measure I revenue for the support of the Sonora Police Department for personnel, updating safety equipment and supplies, providing educational funding, replacing expired vehicles, and expanding facilities.

Measure I: Fire Department

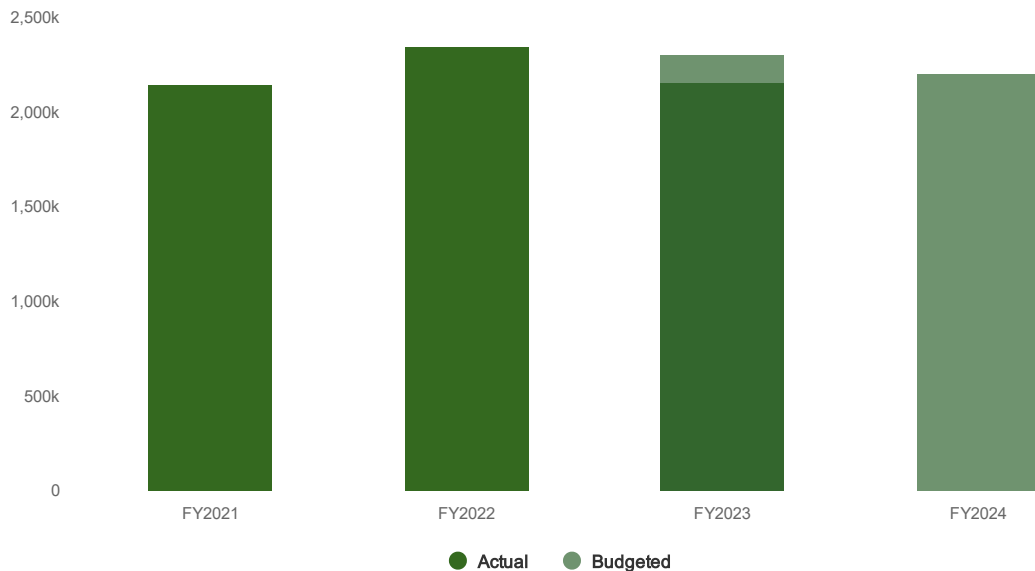
The Fire Department receives 25% of the Measure I revenue for the support of the Sonora Fire Department for personnel, updating equipment and supplies, and providing educational funding.

Measure I: Public Works

The Public Works Department receives 15% of the Measure I generated revenue for the purpose of personnel, equipment and facility enhancements and infrastructure improvements.

\$2,202,500 **-\$110,805**
(-4.79% vs. prior year)

Measure I Proposed and Historical Budget vs. Actual



Measure I Revenue by Department

Of the total sales tax received for Measure I, public safety receives 85% and Public Works receives 15%. Further details show the Police Department receives 60% of the Measure I sales tax revenues, the Fire Department receives 25% and Public Works receives 15%.

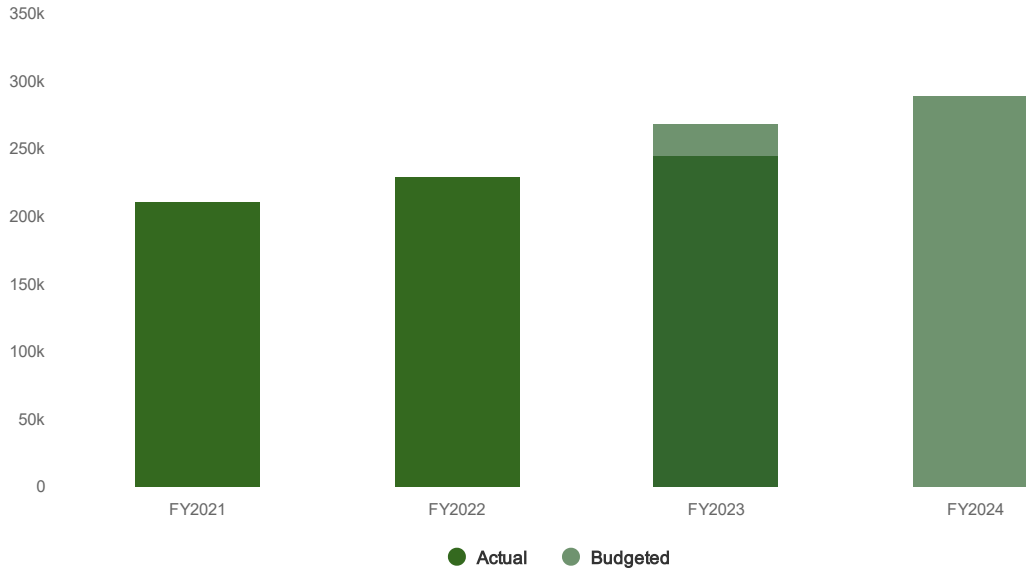
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue						
Public Safety						
Police						
Police Admin	\$1,291,460	\$1,408,245	\$1,293,455	\$1,387,980	\$1,321,500	-4.8%
Total Police:	\$1,291,460	\$1,408,245	\$1,293,455	\$1,387,980	\$1,321,500	-4.8%
Fire						
Sonora Fire Department	\$538,108	\$586,767	\$538,940	\$578,325	\$550,625	-4.8%
Total Fire:	\$538,108	\$586,767	\$538,940	\$578,325	\$550,625	-4.8%
Total Public Safety:	\$1,829,568	\$1,995,012	\$1,832,395	\$1,966,305	\$1,872,125	-4.8%
Public Works						
Public Works	\$322,865	\$352,061	\$323,363	\$347,000	\$330,375	-4.8%
Total Public Works:	\$322,865	\$352,061	\$323,363	\$347,000	\$330,375	-4.8%
Total Revenue:	\$2,152,433	\$2,347,073	\$2,155,758	\$2,313,305	\$2,202,500	-4.8%

Gas Tax Revenues Summary

The State of California imposes a per-gallon excise tax on gasoline and diesel fuel through a Highway User Tax and the Road Maintenance and Rehabilitation tax. The City receives an allocation dedicated to transportation purposes.

\$290,000 **\$21,500**
(8.01% vs. prior year)

Gas Tax Revenues Proposed and Historical Budget vs. Actual



Gas Tax Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Gas Tax Fund						
Intergovernmental						
Gas Tax 2105 Fund	\$24,979	\$27,337	\$29,245	\$31,000	\$34,000	9.7%
Gas Tax 2106 Fund	\$28,343	\$30,601	\$30,509	\$33,500	\$34,000	1.5%
Gas Tax 2107 Fund	\$33,801	\$32,709	\$39,667	\$43,000	\$41,000	-4.7%
Gas Tax 2107.5 Fund	\$1,000	\$1,000	\$2,000	\$2,000	\$2,000	0%
Total Intergovernmental:	\$88,124	\$91,647	\$101,421	\$109,500	\$111,000	1.4%
Total Gas Tax Fund:	\$88,124	\$91,647	\$101,421	\$109,500	\$111,000	1.4%
Highway Users' Tax-Section 2103						
Intergovernmental						
Gas Tax 2103 Fund	\$32,711	\$38,902	\$43,597	\$48,000	\$51,000	6.3%
Total Intergovernmental:	\$32,711	\$38,902	\$43,597	\$48,000	\$51,000	6.3%
Total Highway Users' Tax-Section 2103:	\$32,711	\$38,902	\$43,597	\$48,000	\$51,000	6.3%

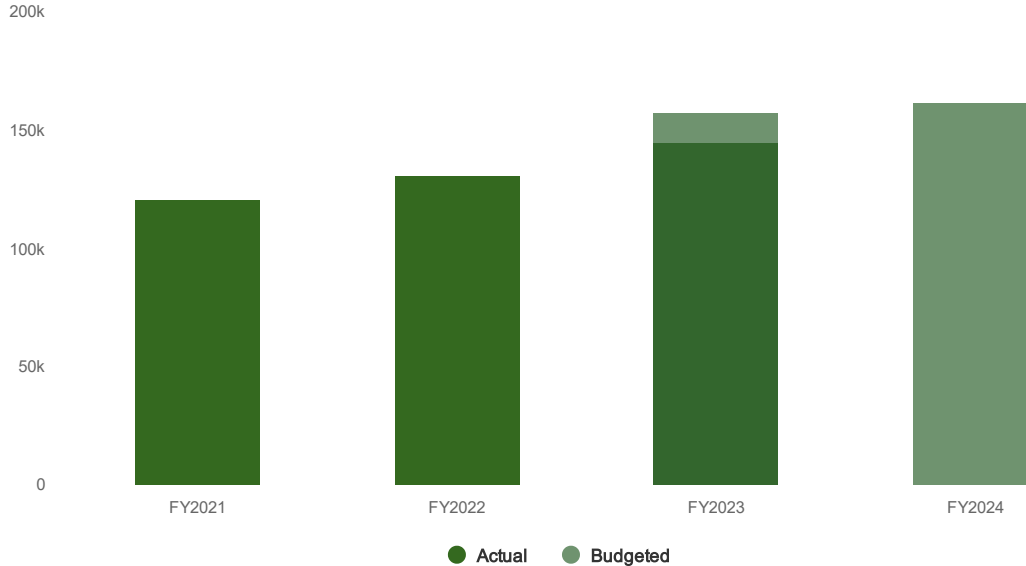
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Road Maintenance and Rehabilitation (SB1)						
Intergovernmental						
Road Maintenance & Rehabilitation	\$90,045	\$99,319	\$100,691	\$111,000	\$128,000	15.3%
Total Intergovernmental:	\$90,045	\$99,319	\$100,691	\$111,000	\$128,000	15.3%
Total Road Maintenance and Rehabilitation (SB1):	\$90,045	\$99,319	\$100,691	\$111,000	\$128,000	15.3%
Total:	\$210,880	\$229,868	\$245,709	\$268,500	\$290,000	8%

Highway Users Tax Summary

Revenues from the gas tax deposited into the Highway Users Tax Account (HUTA) in the Transportation Tax Fund are apportioned to cities and counties. These apportionments are provided in S&H Code sections 2100 through 2127.

\$162,000 **\$4,500**
(2.86% vs. prior year)

Highway Users Tax Proposed and Historical Budget vs. Actual



Highway User Tax Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Intergovernmental						
Gas Tax 2103 Fund	\$32,711	\$38,902	\$43,597	\$48,000	\$51,000	6.3%
Gas Tax 2105 Fund	\$24,979	\$27,337	\$29,245	\$31,000	\$34,000	9.7%
Gas Tax 2106 Fund	\$28,343	\$30,601	\$30,509	\$33,500	\$34,000	1.5%
Gas Tax 2107 Fund	\$33,801	\$32,709	\$39,667	\$43,000	\$41,000	-4.7%
Gas Tax 2107.5 Fund	\$1,000	\$1,000	\$2,000	\$2,000	\$2,000	0%
Total Intergovernmental:	\$120,835	\$130,549	\$145,018	\$157,500	\$162,000	2.9%
Total Revenue Source:	\$120,835	\$130,549	\$145,018	\$157,500	\$162,000	2.9%

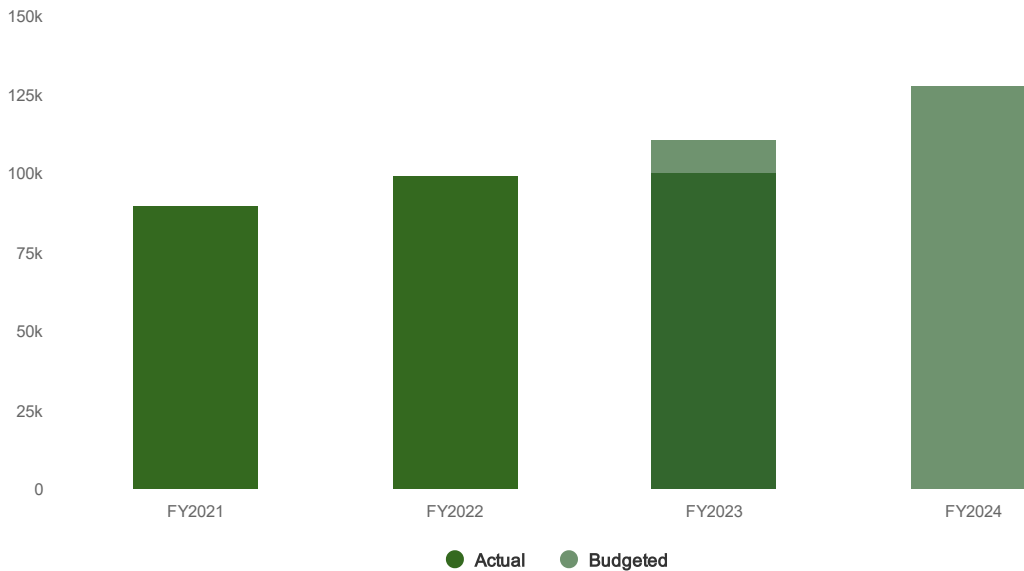
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Road Maintenance and Rehabilitation Summary

In April 2017 the California Legislature and the Governor approved Senate Bill 1 (SB 1), known as the Road Repair and Accountability Act of 2017, a landmark transportation funding package focused on improving the local and state roadway systems. SB 1 established fuel taxes and vehicle fees which will generate new funding for roadways.

\$128,000 **\$17,000**
(15.32% vs. prior year)

Road Maintenance and Rehabilitation Proposed and Historical Budget vs. Actual



Road Maintenance and Rehabilitation Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Intergovernmental						
Road Maintenance & Rehabilitation	\$90,045	\$99,319	\$100,691	\$111,000	\$128,000	15.3%
Total Intergovernmental:	\$90,045	\$99,319	\$100,691	\$111,000	\$128,000	15.3%
Total Revenue Source:	\$90,045	\$99,319	\$100,691	\$111,000	\$128,000	15.3%

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DEPARTMENTS



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City Administration



Melissa Eads
City Administrator

The City Administration Department provides overall management, administration, and direction for the entire City organization, including reporting to the full City Council. For budget purposes, Administration incorporates the following key programs: City Administration, City Council, City Clerk, Administrative Services (including Finance and Budgeting, Human Resources, Risk Management, Information Technology and Fleet Management) and General Services.

The Administrative Department identifies community issues and needs requiring legislative policy decisions and provides alternative solutions for Council consideration; assures that the Council's policies, programs, and priorities are effectively and efficiently implemented; prepares the City's budget with recommendations on the appropriate resources for Council action; provides research and information necessary for responsible decision making; fosters public awareness of municipal programs, services, and goals; responds to resident and other constituent inquiries by explaining City services and functions; and investigates problems and provides information and specialized assistance on more complex City issues.

The Department is also directly responsible for oversight of legal services, human resources, finance, budgeting, purchasing, labor relations, information technology, city clerk functions, employee and retiree medical insurance, workers' compensation, safety programs, liability and property insurance, records management, customer service management, and other administrative support.

City Administration Staffing

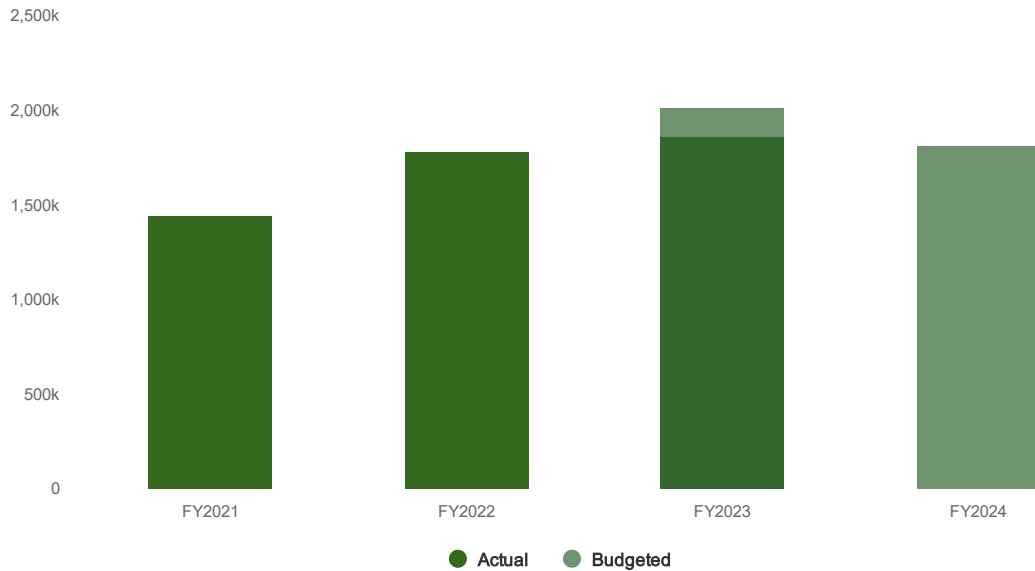
Total Budgeted FTE's							
Summary Positions by Department							
	2017/18 Approved	2018/19 Approved	2019/20 Approved	2020/21 Approved	2021/22 Approved	2022/23 Approved	2023/24 Approved
City Administration							
City Administrator	1.0	1.0	1.0	1.0	1.0	1.0	1.0
City Attorney	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administrative Svs Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Svs Officer (Clerk)	0.0	0.0	0.0	0.0	0.0	1.0	1.0
Administrative Analyst	0.0	1.0	1.0	1.0	1.0	0.0	0.0
Finance Assistant	2.0	1.0	1.0	1.0	1.0	1.0	2.0
Deputy City Clerk	1.0	1.0	0.0	0.0	0.6	0.6	0.0
Office Assistant-Accounting Tech	1.2	1.2	1.2	0.6	0.0	0.0	0.0
Fleet Mechanic Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	0.0
Total Department FTE's	7.2	7.2	6.2	5.6	5.6	5.6	5.0

City Administration Expenditures Summary

The Final FY23/24 Administration budget includes much of the General Fund revenues. These revenues are expected to improve from the lows of the pandemic. They include revenues such as Property Tax, Transient Occupancy Tax and Sales and Use Tax. The FY23/24 Administration Department expenditure budget reflects obligated expenditure enhancements, including increases in medical insurance and benefit rates such as CalPERS as well as previously negotiated salary COLA increases.

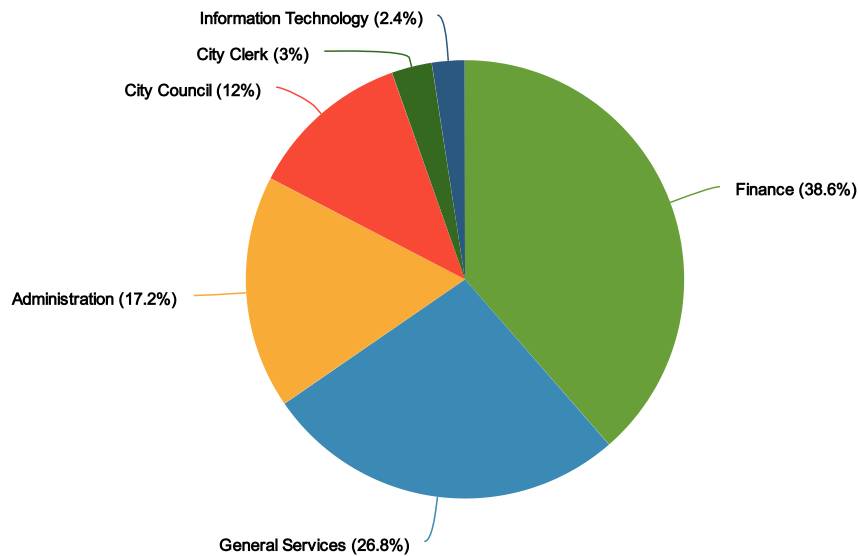
\$1,820,000 **-\$192,050**
(-9.54% vs. prior year)

City Administration Proposed and Historical Budget vs. Actual



City Administration Expenditures by Function

Budgeted Expenditures by Function

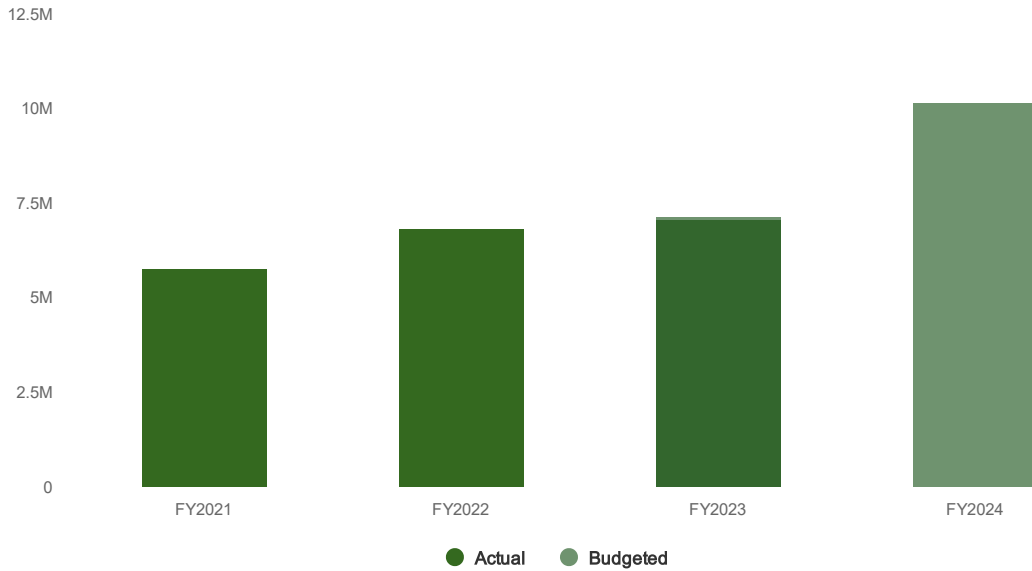


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
General Government						
City Council	\$272,086	\$222,175	\$168,491	\$218,200	\$217,700	-0.2%
City Clerk	\$20,916	\$21,867	\$20,664	\$22,150	\$54,100	144.2%
Successor RDA	\$21,449	\$21,450	\$21,450	\$21,450	\$0	-100%
Total General Government:	\$314,451	\$265,492	\$210,605	\$261,800	\$271,800	3.8%
Administration						
Administration	\$285,724	\$285,643	\$285,276	\$305,700	\$313,450	2.5%
Finance	\$523,302	\$575,643	\$631,047	\$660,800	\$702,400	6.3%
Information Technology	\$0	\$37,903	\$31,297	\$43,000	\$44,250	2.9%
General Services	\$318,129	\$426,518	\$498,179	\$523,900	\$488,100	-6.8%
Total Administration:	\$1,127,156	\$1,325,707	\$1,445,799	\$1,533,400	\$1,548,200	1%
Fleet Services	\$0	\$194,641	\$211,957	\$216,850	\$0	-100%
Total Fleet Services:	\$0	\$194,641	\$211,957	\$216,850	\$0	-100%
Total Expenditures:	\$1,441,606	\$1,785,840	\$1,868,361	\$2,012,050	\$1,820,000	-9.5%

City Administration Revenues Summary

\$10,168,300 **\$3,029,868**
(42.44% vs. prior year)

City Administration Proposed and Historical Budget vs. Actual



City Administration Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
General Fund						
Tax Related Revenue	\$5,152,888	\$5,423,784	\$5,312,135	\$5,545,900	\$9,176,900	65.5%
Licenses, Permits, & Franchises	\$525,043	\$770,377	\$868,990	\$861,950	\$888,200	3%
Intergovernmental	\$0	\$581,786	\$581,786	\$581,786	\$0	-100%
Use of Money & Property	\$76,851	\$26,836	\$68,118	\$62,400	\$72,200	15.7%
All Other Revenue	\$26,626	\$9,261	\$247,335	\$86,396	\$31,000	-64.1%
Total General Fund:	\$5,781,408	\$6,812,044	\$7,078,364	\$7,138,432	\$10,168,300	42.4%

City Council



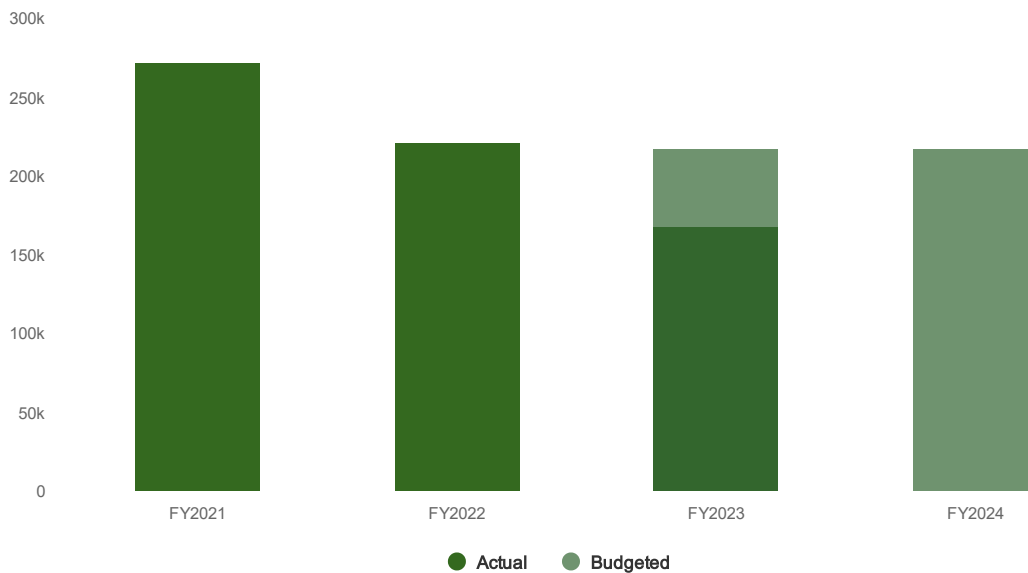
Mark Plummer
Mayor

The City Council's mission is to develop an overall vision for the community as a whole. The City Council is responsible for the scope, direction, and financing of City services; establishing policy based on information provided by staff, advisory boards and commissions, and the general public; and implementing policy through staff under the Council-Manager form of government. The City Council is responsible for the legislative functions of the City such as establishing policies and priorities, developing an overall vision, and approving the annual budget for the City.

City Council Expenditures Summary

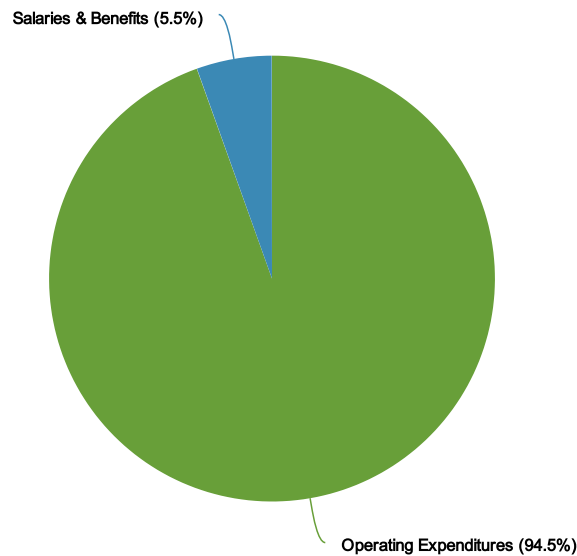
\$217,700 **-\$500**
(-0.23% vs. prior year)

City Council Proposed and Historical Budget vs. Actual



City Council Expenditures by Expense Type

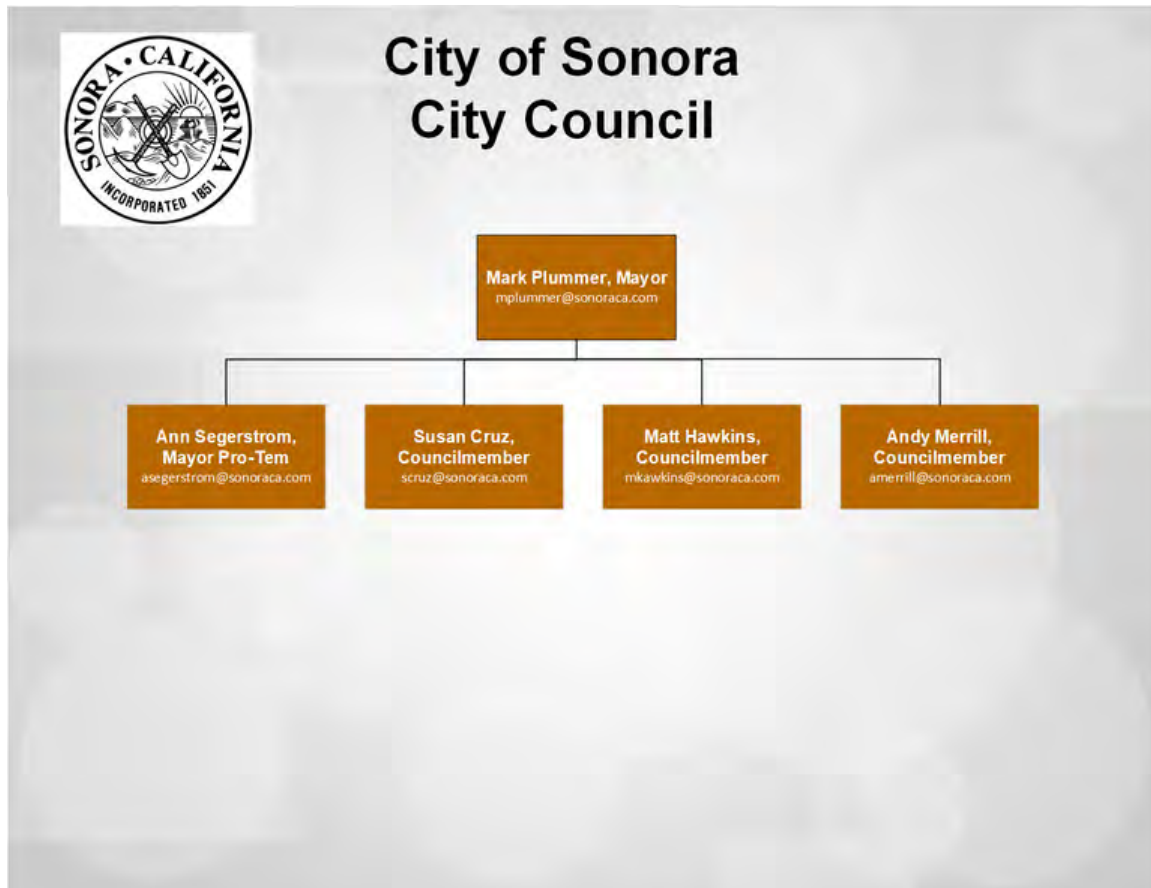
Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						
Stipend	\$7,995	\$7,926	\$7,800	\$7,800	\$7,800	0%
F.I.C.A.	\$612	\$476	\$600	\$600	\$600	0%
Travel and Trainings	\$725	\$1,932	\$1,254	\$2,500	\$2,500	0%
Dues, Memberships & Publications	\$0	\$0	\$457	\$1,000	\$1,000	0%
Total Salaries & Benefits:	\$9,332	\$10,334	\$10,111	\$11,900	\$11,900	0%
Operating Expenditures						
Supplies	\$538	\$420	\$572	\$800	\$800	0%
Postage and Shipping	\$57	\$27	\$79	\$200	\$200	0%
Computer Equipment	\$323	\$0	\$0	\$0	\$0	0%
Software Maintenance	\$35	\$0	\$0	\$0	\$0	0%
Communications	\$224	\$1,998	\$0	\$1,500	\$1,000	-33.3%
Water and Waste	\$289	\$404	\$816	\$1,000	\$1,000	0%
Power and Propane	\$806	\$1,299	\$1,788	\$1,800	\$2,000	11.1%
Outside Services	\$32,555	\$10,917	\$6,743	\$8,000	\$5,100	-36.2%
Information Tech Services	\$40	\$5,371	\$0	\$0	\$0	0%
Legal Fees	\$223,125	\$181,074	\$135,523	\$180,000	\$180,000	0%
General Liability Insurance	\$1,605	\$5,371	\$11,431	\$11,500	\$14,200	23.5%
Public Notices	\$846	\$2,844	\$0	\$0	\$0	0%
Building Equip Maint & Repair	\$26	\$766	\$113	\$300	\$300	0%

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Buidling Maint and Repair	\$2,284	\$1,350	\$1,315	\$1,200	\$1,200	0%
Total Operating Expenditures:	\$262,754	\$211,841	\$158,380	\$206,300	\$205,800	-0.2%
Total Expense Objects:	\$272,086	\$222,175	\$168,491	\$218,200	\$217,700	-0.2%

City Council Organizational Chart



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City Clerk



Tracy Skelly
City Clerk

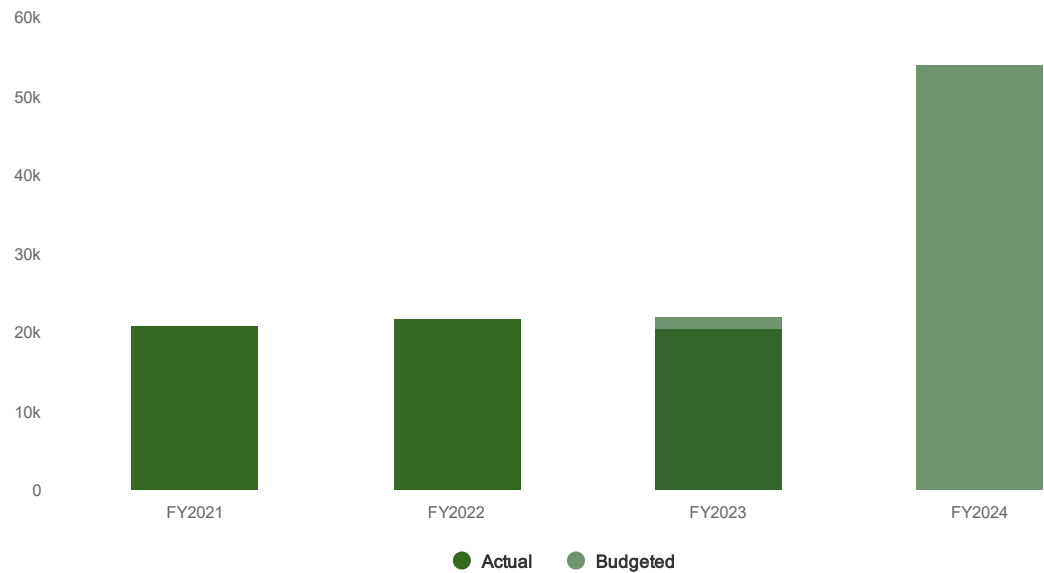
The City Clerk is appointed and provides equal access to open and transparent government. The Clerk prepares the legislative agenda, verifies legal notices have been posted or published, and completes the necessary arrangements to ensure an effective meeting. The Clerk is entrusted with the responsibility of recording the decisions which constitute the building blocks of our representative government. By statute, the Clerk is required to maintain and index the Minutes, Ordinances and Resolutions adopted by the legislative body. The City Clerk also ensures that other municipal records are readily accessible to the public.

City Clerk Expenditures Summary

The City Clerk salaries and wages are accounted for in the Administrative Services Department.

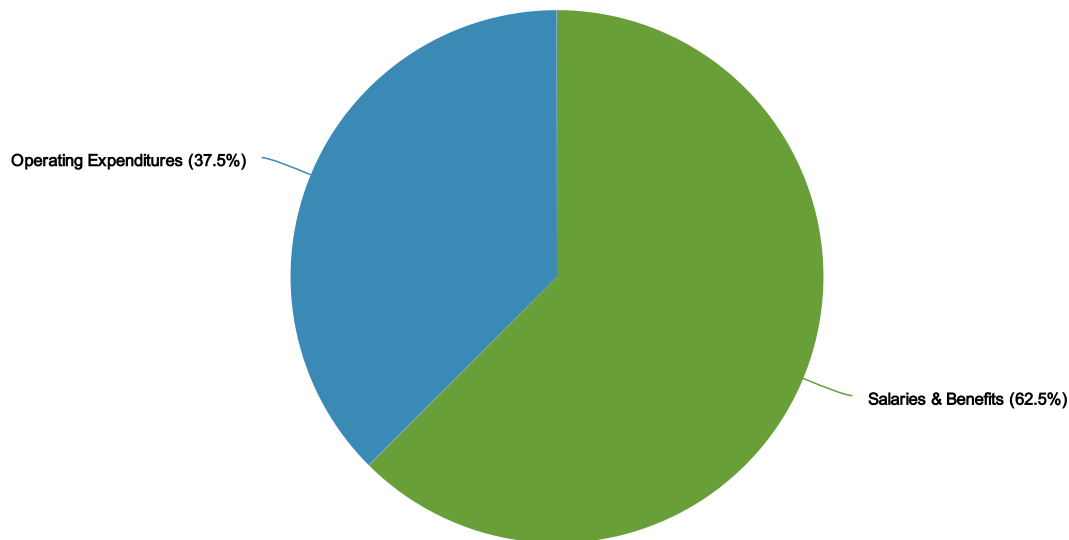
\$54,100 **\$31,950**
(144.24% vs. prior year)

City Clerk Proposed and Historical Budget vs. Actual



City Clerk Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						
Salaries, Regular	\$496	\$756	\$0	\$0	\$24,100	N/A
Relief/Reserve	\$0	\$9,582	\$0	\$0	\$0	0%
CalPERS	\$0	\$58	\$3,600	\$3,600	\$3,900	8.3%
F.I.C.A.	\$0	\$769	\$0	\$0	\$1,900	N/A
Workers Compensation	\$0	\$600	\$600	\$600	\$800	33.3%
Travel and Trainings	\$0	\$0	\$1,661	\$1,500	\$2,500	66.7%
Dues, Memberships & Publications	\$0	\$0	\$185	\$200	\$600	200%
Total Salaries & Benefits:	\$496	\$11,765	\$6,046	\$5,900	\$33,800	472.9%
Operating Expenditures						
Supplies	\$0	\$120	\$19	\$500	\$1,200	140%
Postage and Shipping	\$57	\$79	\$278	\$400	\$500	25%
Printing and Forms	\$0	\$64	\$0	\$0	\$0	0%
Rental Equipment	\$0	\$354	\$973	\$1,000	\$1,000	0%
Software Maintenance	\$14,536	\$0	\$0	\$0	\$0	0%
Communications	\$224	\$411	\$461	\$500	\$800	60%
Water and Waste	\$289	\$404	\$347	\$500	\$500	0%
Power and Propane	\$806	\$1,219	\$1,432	\$1,500	\$2,000	33.3%
Internet	\$0	\$134	\$428	\$450	\$800	77.8%
Outside Services	\$385	\$1,154	\$364	\$500	\$500	0%

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Information Tech Services	\$40	\$0	\$0	\$0	\$0	0%
Pre Employment	\$0	\$906	\$200	\$200	\$500	150%
General Liability Insurance	\$1,100	\$4,053	\$8,999	\$9,000	\$10,500	16.7%
Public Notices	\$1,845	\$0	\$438	\$500	\$1,000	100%
Building Equip Maint & Repair	\$0	\$0	\$0	\$500	\$500	0%
Buidling Maint and Repair	\$1,138	\$1,204	\$679	\$700	\$500	-28.6%
Total Operating Expenditures:	\$20,419	\$10,102	\$14,618	\$16,250	\$20,300	24.9%
Total Expense Objects:	\$20,916	\$21,867	\$20,664	\$22,150	\$54,100	144.2%

Fiscal Year 2023/24 Department Goals

- Continued Support of City Council:
 - All required legal postings, including agendas and minutes, are posted in compliance with state law.
 - Accurate accumulation, preservation and accessibility of official City documents.
 - Accurate and timely preparation of Council meeting packet materials.
 - Advance document accessibility though technology.



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Administrator



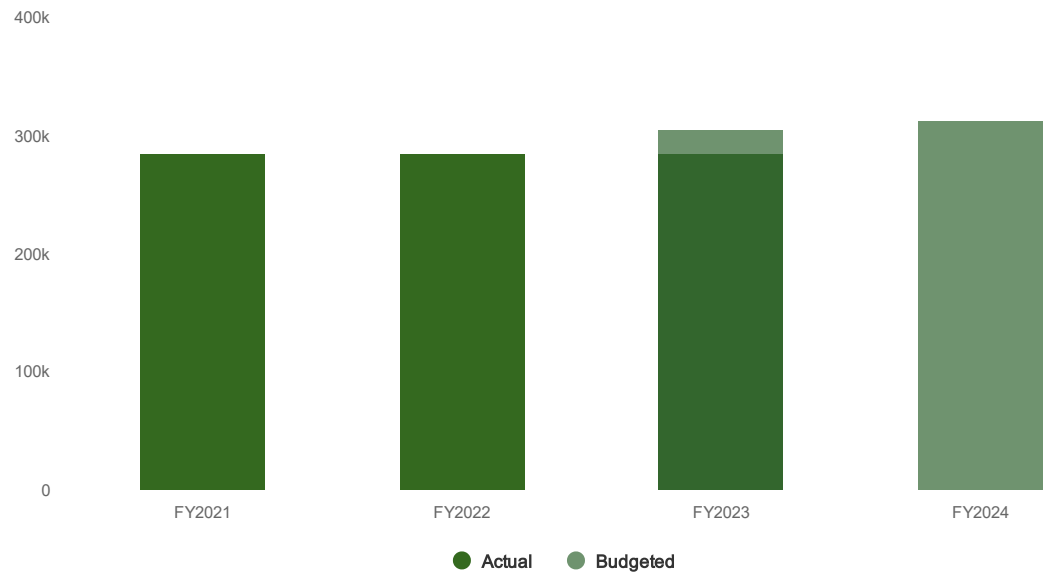
Melissa Eads
City Administrator

The City administrator is appointed by the City Council and carries out City Council policy by coordinating the overall day-to-day operations of City services, long-range strategic planning, city-wide budget preparation and oversight, and implements public policy-making needs of the City Council by assisting elected officials in policy development and in external governmental matters.

City Administrator Expenditures Summary

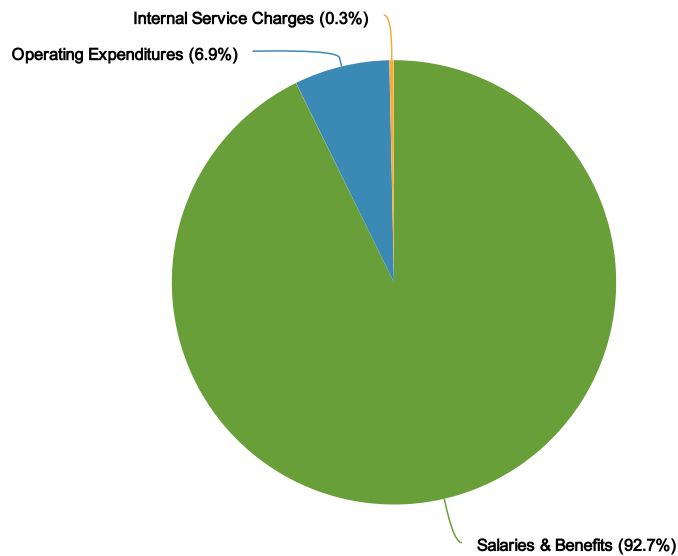
\$313,450 **\$7,750**
(2.54% vs. prior year)

Administrator Proposed and Historical Budget vs. Actual



City Administrator Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						
Salaries, Regular	\$137,041	\$161,924	\$152,640	\$165,000	\$174,600	5.8%
Deferred Compensation	\$12,670	\$2,156	\$14,899	\$15,300	\$17,500	14.4%
CalPERS	\$64,081	\$60,079	\$61,027	\$63,000	\$55,700	-11.6%
F.I.C.A.	\$11,609	\$12,079	\$11,753	\$11,900	\$13,400	12.6%
Health & Medical Insurance	\$25,304	\$20,818	\$13,863	\$14,500	\$14,400	-0.7%
Workers Compensation	\$1,884	\$3,050	\$1,800	\$1,800	\$2,500	38.9%
Other Employee Benefits	\$0	\$0	\$5,100	\$5,100	\$5,100	0%
Travel and Trainings	\$1,283	\$2,419	\$3,563	\$5,000	\$5,000	0%
Dues, Memberships & Publications	\$1,130	\$1,061	\$950	\$2,000	\$2,500	25%
Total Salaries & Benefits:	\$255,002	\$263,586	\$265,595	\$283,600	\$290,700	2.5%
Operating Expenditures						
Supplies	\$620	\$1,145	\$792	\$1,200	\$1,300	8.3%
Postage and Shipping	\$595	\$1,117	\$696	\$750	\$750	0%
Printing and Forms	\$0	\$64	\$0	\$0	\$0	0%
Rental Equipment	\$2,058	\$3,440	\$3,493	\$3,750	\$3,000	-20%
Computer Equipment	\$1,989	\$0	\$0	\$0	\$0	0%
Software Maintenance	\$1,682	\$0	\$0	\$0	\$0	0%
Communications	\$2,171	\$1,948	\$1,838	\$2,000	\$2,000	0%
Water and Waste	\$347	\$485	\$416	\$600	\$500	-16.7%

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Power and Propane	\$1,289	\$2,151	\$3,221	\$3,400	\$3,400	0%
Internet	\$1,396	\$1,411	\$1,123	\$1,100	\$1,200	9.1%
Outside Services	\$12,825	\$140	\$2,300	\$2,800	\$3,000	7.1%
Information Tech Services	\$254	\$0	\$0	\$0	\$0	0%
Pre Employment	\$1,168	\$1,141	\$0	\$0	\$0	0%
General Liability Insurance	\$1,487	\$4,996	\$3,700	\$3,700	\$4,600	24.3%
Public Notices	\$0	\$1,350	\$468	\$500	\$0	-100%
Building Equip Maint & Repair	\$26	\$163	\$113	\$400	\$1,000	150%
Buidling Maint and Repair	\$1,300	\$1,333	\$915	\$900	\$1,000	11.1%
Equipment Maintenance	\$375	\$472	\$97	\$0	\$0	0%
Total Operating Expenditures:	\$29,580	\$21,356	\$19,172	\$21,100	\$21,750	3.1%
Internal Service Charges						
Self-Insured Dental	\$1,142	\$701	\$509	\$1,000	\$1,000	0%
Total Internal Service Charges:	\$1,142	\$701	\$509	\$1,000	\$1,000	0%
Total Expense Objects:	\$285,724	\$285,643	\$285,276	\$305,700	\$313,450	2.5%

Fiscal Year FY2022/23 Goals and Accomplishments

- Began Organizational Assessment and Strategic planning in FY22/23.
- Began homeless and affordable housing collaboration with the County.
- Reviewing and Negotiating Revenue Sharing Agreement with the County.



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Administrative Services



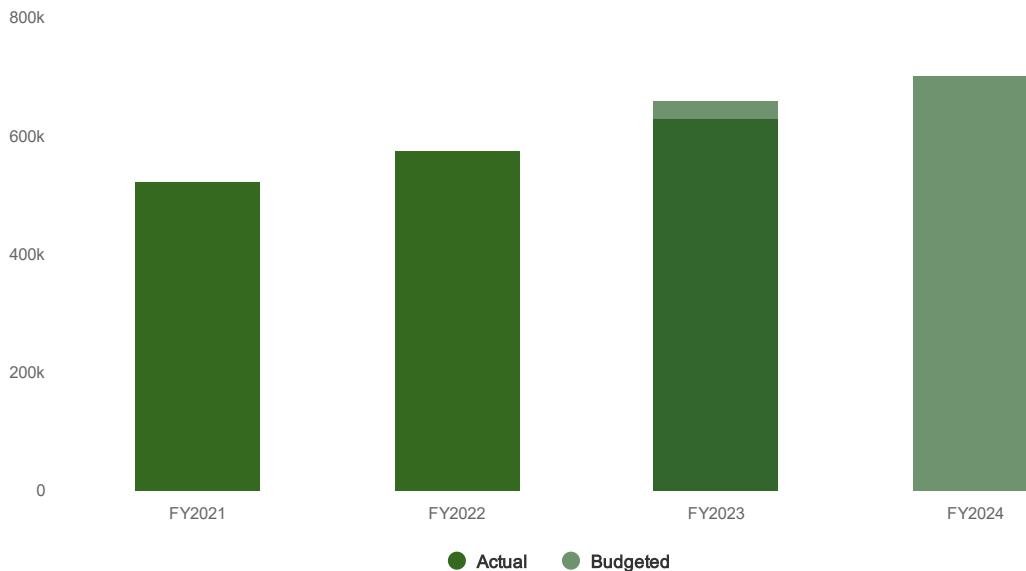
Chris Gorsky
Administrative Services Director

The Administrative Services Department carries out functions that facilitate the operation of other City departments and is responsible for the financial management and control of the City, which includes administering the accounts payable process and ensuring vendors are paid timely and accurately, filing all required regulatory and tax-related documentation in a timely manner, processing bi-weekly payroll for all City employees, reporting and paying tax obligations, and completing all regulatory reporting requirements, coordinating the preparation of the annual comprehensive financial report, the preparation of the State of California's required annual reports, budget development and preparation, managing the City's cash and investment to ensure requirements are met and return on invested funds is aligned with the City's investment policy, administering the business license program and cannabis public benefit fee collections, monitoring and enforcing collections of other City revenue sources, including transient occupancy tax. The department also provides Human Resources functions and is responsible for employer-employee relations, recruitment and selection, classification and compensation, risk management and benefits administration.

Administrative Services Expenditures Summary

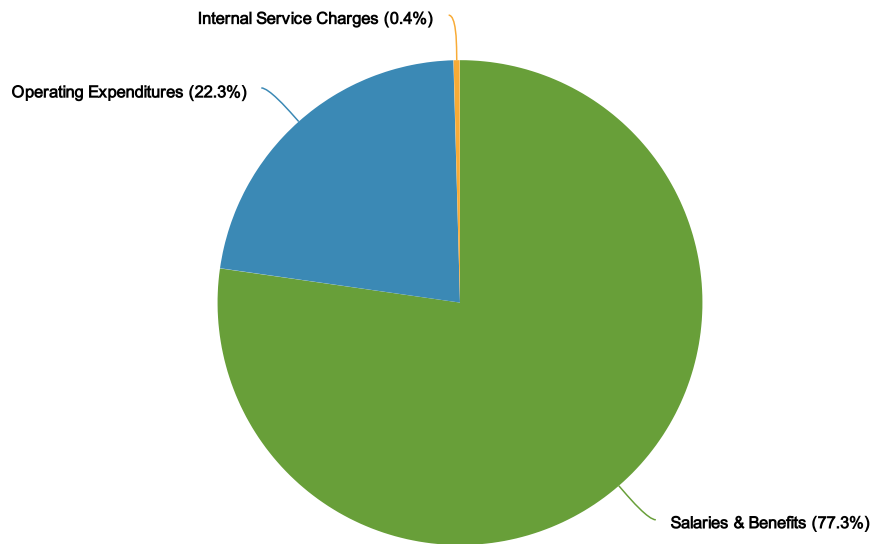
\$702,400 **\$41,600**
(6.30% vs. prior year)

Administrative Services Proposed and Historical Budget vs. Actual



Administrative Services Expenditures by Expense Type

Budgeted Expenditures by Expense Type



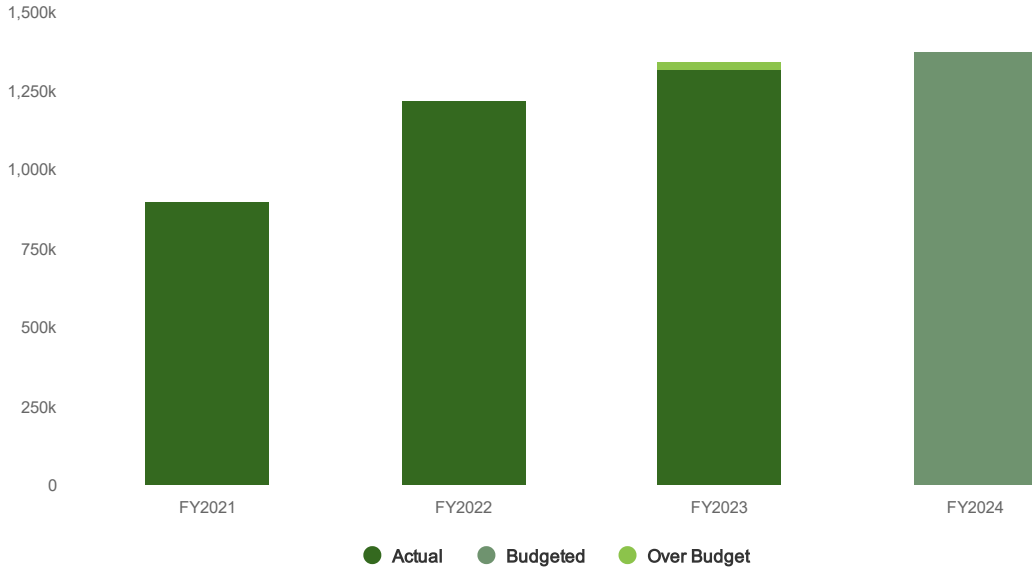
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						
Salaries, Regular	\$222,725	\$235,149	\$254,765	\$260,000	\$302,600	16.4%
Overtime	\$0	\$98	\$0	\$200	\$200	0%
Holiday	\$2,638	\$7,464	\$7,752	\$13,000	\$15,300	17.7%
CalPERS	\$111,379	\$100,222	\$111,711	\$112,400	\$105,600	-6%
F.I.C.A.	\$16,873	\$18,686	\$18,375	\$21,600	\$24,300	12.5%
Health & Medical Insurance	\$78,280	\$80,734	\$68,981	\$77,900	\$79,700	2.3%
Workers Compensation	\$2,304	\$2,600	\$3,500	\$3,500	\$4,800	37.1%
Other Employee Benefits	\$983	\$1,335	\$2,032	\$2,100	\$3,600	71.4%
Travel and Trainings	\$50	\$1,841	\$2,727	\$3,000	\$5,400	80%
Dues, Memberships & Publications	\$796	\$1,117	\$1,047	\$1,200	\$1,200	0%
Total Salaries & Benefits:	\$436,027	\$449,246	\$470,890	\$494,900	\$542,700	9.7%
Operating Expenditures						
Supplies	\$2,201	\$6,029	\$4,856	\$5,000	\$5,000	0%
Equipment Non Capital	\$3,806	\$0	\$0	\$0	\$3,000	N/A
Postage and Shipping	\$690	\$1,242	\$1,615	\$1,500	\$2,000	33.3%
Printing and Forms	\$0	\$0	\$500	\$500	\$1,000	100%
Rental Equipment	\$4,477	\$5,489	\$5,451	\$5,500	\$5,000	-9.1%
Computer Equipment	\$1,655	\$0	\$0	\$0	\$0	0%
Software Maintenance	\$595	\$0	\$0	\$0	\$0	0%

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Advertising	\$0	\$3,600	\$781	\$3,000	\$3,000	0%
Communications	\$1,823	\$2,869	\$3,257	\$3,200	\$3,500	9.4%
Water and Waste	\$693	\$971	\$1,432	\$1,500	\$1,600	6.7%
Power and Propane	\$1,934	\$3,126	\$4,800	\$5,000	\$5,800	16%
Internet	\$2,000	\$2,066	\$1,756	\$2,000	\$2,100	5%
Outside Services	\$41,875	\$89,575	\$125,398	\$127,000	\$115,000	-9.4%
Information Tech Services	\$5,649	\$0	\$0	\$0	\$0	0%
General Liability Insurance	\$2,450	\$3,600	\$4,198	\$4,200	\$5,700	35.7%
Building Equip Maint & Repair	\$1,617	\$632	\$881	\$1,000	\$1,000	0%
Buidling Maint and Repair	\$3,575	\$3,725	\$3,155	\$3,000	\$3,000	0%
Facility Enhancement	\$6,004	\$0	\$0	\$0	\$0	0%
Total Operating Expenditures:	\$81,043	\$122,924	\$158,080	\$162,400	\$156,700	-3.5%
Internal Service Charges						
Self-Insured Dental	\$6,233	\$3,473	\$2,077	\$3,500	\$3,000	-14.3%
Total Internal Service Charges:	\$6,233	\$3,473	\$2,077	\$3,500	\$3,000	-14.3%
Total Expense Objects:	\$523,302	\$575,643	\$631,047	\$660,800	\$702,400	6.3%

Administrative Services Revenues Summary

\$1,375,400 **\$54,300**
(4.11% vs. prior year)

Administrative Services Proposed and Historical Budget vs. Actual



Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
General Fund						
Transient Occupancy Tax	\$518,126	\$559,545	\$558,482	\$550,000	\$600,000	9.1%
Cannabis Public Benefit Fees	\$216,719	\$499,977	\$595,672	\$585,000	\$605,000	3.4%
Business License	\$119,581	\$127,119	\$123,001	\$120,000	\$126,000	5%
Intermittent Food Vendors	\$60	\$0	\$30	\$100	\$100	0%
Portable Food Vendors Permit	\$800	\$600	\$800	\$500	\$800	60%
Parking Permits	\$0	\$1,203	\$1,170	\$1,350	\$1,300	-3.7%
Rental Income	\$19,200	\$19,200	\$20,400	\$20,400	\$21,200	3.9%
Credit Card Fees	\$300	\$750	\$1,074	\$750	\$1,000	33.3%
Insurance Premium Reimbursement	\$22,200	\$339	\$30,725	\$31,000	\$10,000	-67.7%
Miscellaneous Revenue	\$4,127	\$8,172	\$12,530	\$12,000	\$10,000	-16.7%
Total General Fund:	\$901,111	\$1,216,905	\$1,343,884	\$1,321,100	\$1,375,400	4.1%

Administrative Services Fiscal Year 2022/23 Department Accomplishments

FY22/23 Goals	FY22/23 Accomplishments
Department Modernization:	Continued Modernization Including New Budget Creation Tools which wil allow for more transparency as budget presentation is available as a webpage on the City's website.
Information Technology:	Changed website host to improve uptime and responsiveness. Allows for easier website updates and improved security.
Human Resources Recruitments During Fiscal Year:	<ol style="list-style-type: none"> 1. Exec. Assistant/Deputy City Clerk - 07/22 2. Fire Engineer - 07/22 3. Volunteer Firefighter - 04/22 4. Police Community Service Officer - 11/22 5. Police Corporal - 04/2022 6. Police Dispatcher - 01/22 7. Police Dispatcher - 05/22 8. Police Dispatcher - 06/22 9. Police Officer - 01/22 10. Police Officer - 05/22 11. Police Officer - 11/22 12. Police Sergeant - 11/22 13. Public Works Assistant - 07/22 14. Public Works Assistant - 10/22 15. Public Works Assistant - 12/22
Other Recruitments Efforts:	<p>Job Fair - Columbia College - April 2022</p> <p>Job Fair - Tuolumne County - June 2022</p> <p>Job Fair - Opera Hall - July 2022</p>
Improved H/R Tools:	<p>Created a QR Code for Recruitment</p> <p>Created Fillable Employment Application</p>

Administrative Services Fiscal Year 2023/24 Department Goals

FY23/24 Goals	Description
Department Modernization:	Continued Modernization including continued business IT tools implementation.
Information Technology:	IT Improvements: Change email hosting to improve reliability and return IT control to staff, Upgrade IT infrastructure to modern standards.
Human Resources:	Continue to modernize H/R processes from recruitment to onboarding. Take advantage of available tools to improve recruiting efforts and efficiencies.
Finance and Accounting:	Continue with budget software implementation in second year of use with the end goal of receiving the GFOA Distinguished Budget Award.
Fee Study:	Begin process of a City fee study and update fees changed as appropriate. City fees should represent actual costs which a department incurs in connection with the service provided.

Information Technology



Chris Gorsky
Information Technology

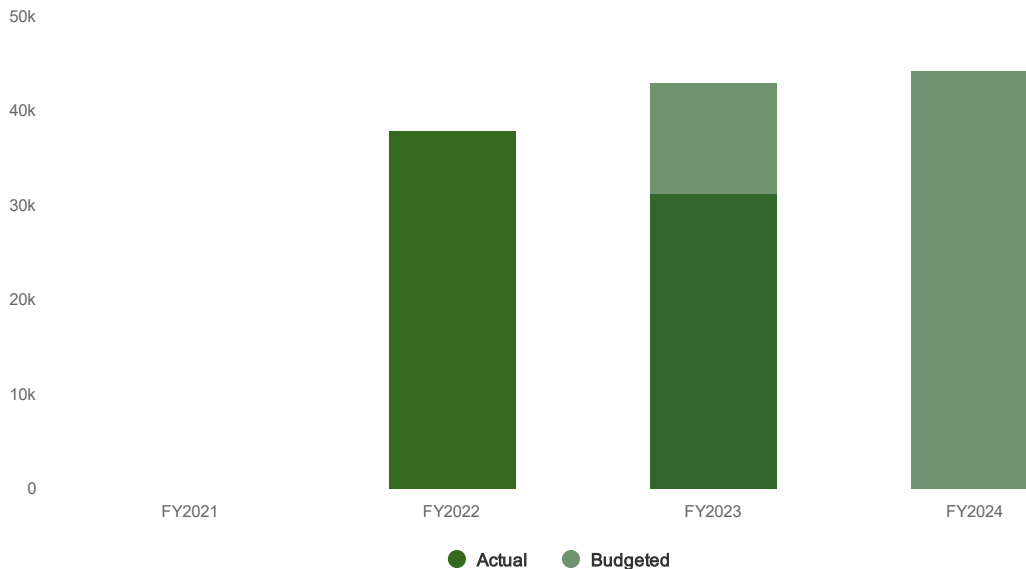
The Information Technology Department (IT) aims to provide meaningful impact through smart uses of technology in service of employees and the community. IT executes and sustains vital City services through business solutions, cyber security, and the Customer Contact Center. Services are powered by infrastructure and operations, which include a municipal network, compute and storage, and enterprise productivity and collaboration tools. IT provides strategic IT planning, administers the fiscal and billing services.

Information Technology Expenditures Summary

The Information Technology budget includes technology expenditures to improve the City's use of modern technology to improve efficiencies and provide a more transparent. This budget is unchanged from FY22/23 with the continued roll out of modern hardware and upgraded infrastructure.

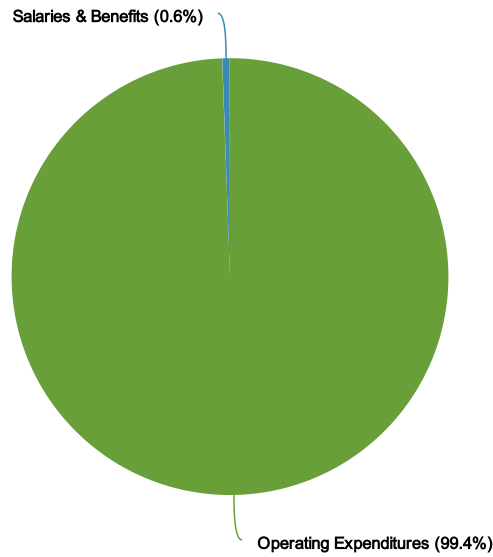
\$44,250 **\$1,250**
(2.91% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual



Information Technology Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						
Travel and Trainings	\$0	\$0	\$0	\$500	\$0	-100%
Dues, Memberships & Publications	\$0	\$0	\$0	\$500	\$250	-50%
Total Salaries & Benefits:	\$0	\$0	\$0	\$1,000	\$250	-75%
Operating Expenditures						
Supplies	\$0	\$177	\$408	\$2,000	\$1,500	-25%
Computer Equipment	\$0	\$12,707	\$10,151	\$10,000	\$19,000	90%
Software Maintenance	\$0	\$20,198	\$17,661	\$25,000	\$11,000	-56%
Outside Services	\$0	\$3,495	\$3,077	\$3,000	\$4,000	33.3%
Information Tech Services	\$0	\$1,326	\$0	\$2,000	\$8,500	325%
Total Operating Expenditures:	\$0	\$37,903	\$31,297	\$42,000	\$44,000	4.8%
Total Expense Objects:	\$0	\$37,903	\$31,297	\$43,000	\$44,250	2.9%

Information Technology Department Goals

- Support City goals and department objectives through automation.
- Excellent customer service, staff support and training.
- Streamline City operations through integration and systems automation.
- Keep informed of technology trends, enhancements, and capabilities.
- Seek new technology and apply where it is cost effective.
- Improve access to City services and information through WWW and other online systems.
- Provide stable and reliable information technology infrastructure.
- Provide up-to-date hardware and software tools for staff.



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Fleet Management



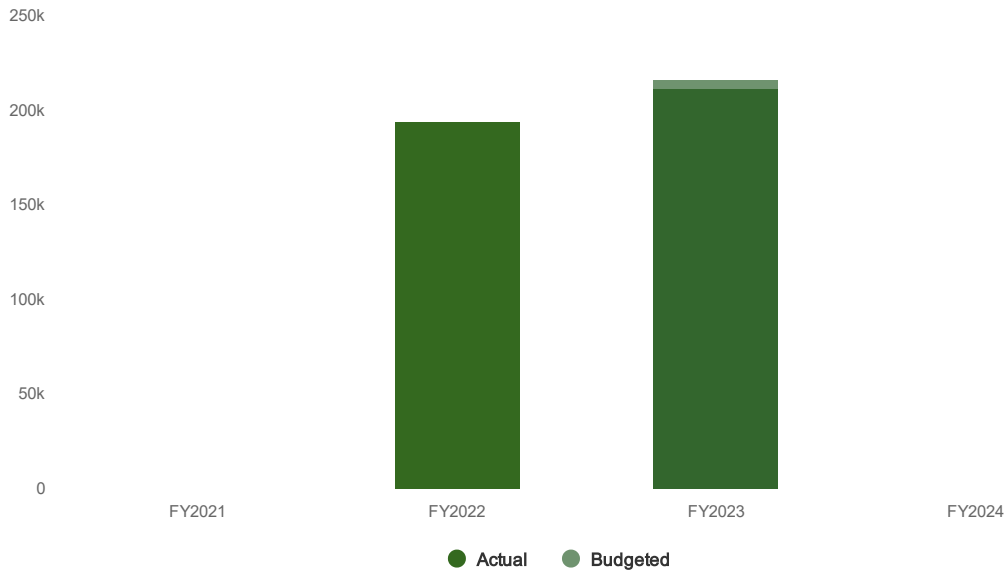
Chris Gorsky
Administrative Services Director

The Fleet Management Department provides maintenance and repair of City vehicles and equipment such as police vehicles, light and heavy duty trucks, trailers, tractors and miscellaneous equipment. Starting in Fiscal Year 2022/23, the City began and in Fiscal Year 2023/24 the City implemented a leased fleet program which includes an integrated maintenance program. The City has had a history of operating vehicles well beyond their useful lives and relying on an in-house mechanic to maintain these older, and expensive to maintain, vehicles. With the leased vehicle program, the City will no longer have its own onsite mechanic and will take advantage of a maintenance program, which will utilize local vendors. This model will allow the City to retire vehicles that are beyond their useful lives with newer vehicles and better equipment without large cash outlays that would not, otherwise, be affordable for the City. Future budgets will expense the lease payments from the benefiting departments.

Fleet Expenditures Summary

\$0 **-\$216,850**
(-100.00% vs. prior year)

Fleet Management Proposed and Historical Budget vs. Actual



Fleet Expenditures by Expense Type

In Fiscal Year 2023/24, the department will be eliminated to provide resources for the City's Lease vehicle and equipment program.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						
Salaries, Regular	\$0	\$60,265	\$65,426	\$66,450	\$0	-100%
Overtime	\$0	\$267	\$0	\$200	\$0	-100%
Uniform Allowance	\$0	\$250	\$823	\$850	\$0	-100%
CalPERS	\$0	\$73,955	\$81,516	\$81,300	\$0	-100%
F.I.C.A.	\$0	\$4,631	\$4,721	\$5,000	\$0	-100%
Health & Medical Insurance	\$0	\$33,572	\$34,855	\$35,800	\$0	-100%
Workers Compensation	\$0	\$11,061	\$15,800	\$16,000	\$0	-100%
Other Employee Benefits	\$0	\$0	\$0	\$250	\$0	-100%
Travel and Trainings	\$0	\$40	\$28	\$250	\$0	-100%
Total Salaries & Benefits:	\$0	\$184,041	\$203,169	\$206,100	\$0	-100%
Operating Expenditures						
Supplies	\$0	\$993	\$868	\$750	\$0	-100%
Equipment Non Capital	\$0	\$3,249	\$1,160	\$2,000	\$0	-100%
Outside Services	\$0	\$3,322	\$3,297	\$3,600	\$0	-100%
General Liability Insurance	\$0	\$1,977	\$2,800	\$2,800	\$0	-100%
Building Equip Maint & Repair	\$0	\$75	\$0	\$200	\$0	-100%
Equipment Maintenance	\$0	\$745	\$251	\$400	\$0	-100%
Total Operating Expenditures:	\$0	\$10,361	\$8,376	\$9,750	\$0	-100%
Internal Service Charges						
Self-Insured Dental	\$0	\$239	\$412	\$1,000	\$0	-100%
Total Internal Service Charges:	\$0	\$239	\$412	\$1,000	\$0	-100%
Total Expense Objects:	\$0	\$194,641	\$211,957	\$216,850	\$0	-100%

Fleet Fiscal Year 22/23 - 23/24 Department Goals & Accomplishments

FY22/23 Goals	FY22/23 Accomplishments
Expedite the transition to a more modern fleet by eliminating vehicles that no longer efficient.	Completed surplus auctions of obsolete vehicles.
Improve acquisition of new vehicles for the police department.	Investigated lease programs that provide complete fleet solutions.

FY23/24 Goals	Description
Quantifiable Performance Improvement:	Evaluate operations and explore ways we can be more effective in delivery of services to the City departments.
Create a mission for the department:	To provide a comprehensive fleet management program, which responsibly fulfills the vehicle and equipment needs of the City.

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General Services (Non-Departmental)



Melissa Eads
City Administrator

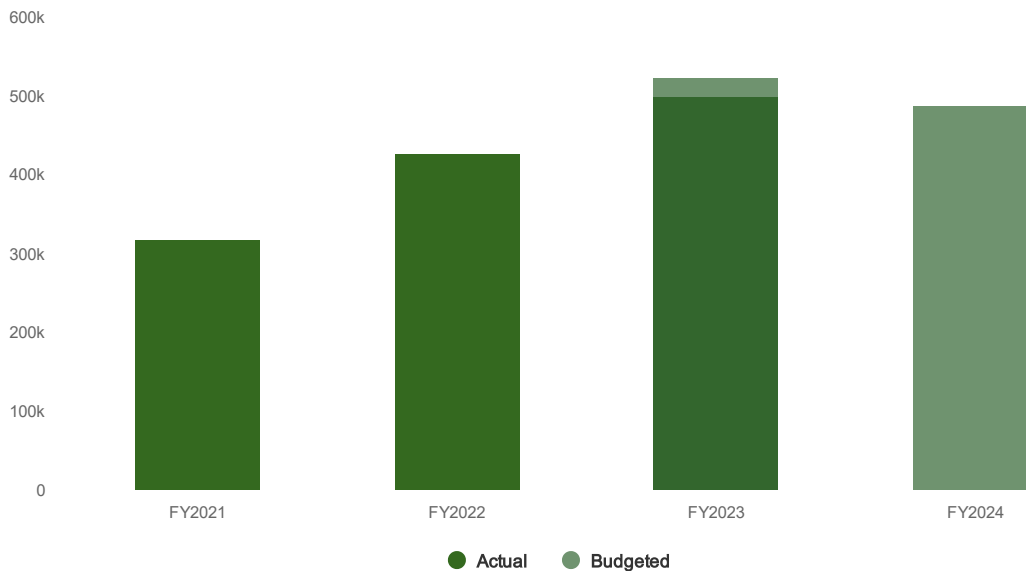
Funds are provided in the General Services Department to account for a variety of City services and activities not specifically attributable to individual departments. The department provides support for the efficient functioning of the city's various departments and systems. Tax revenues, franchise fees, and intergovernmental revenues are generated as a result of overall government operations. Non-Departmental retiree expenditures (OPEB), City-wide organizational costs, City memberships, and joint-agency service agreements benefiting the entire City are also contained in General Services.

General Services also includes many of the City revenues that are not directly attributable to any department. These revenues include: property tax, vehicle license fees, franchise fees, intergovernmental revenues, and sales tax.

General Services Expenditures Summary

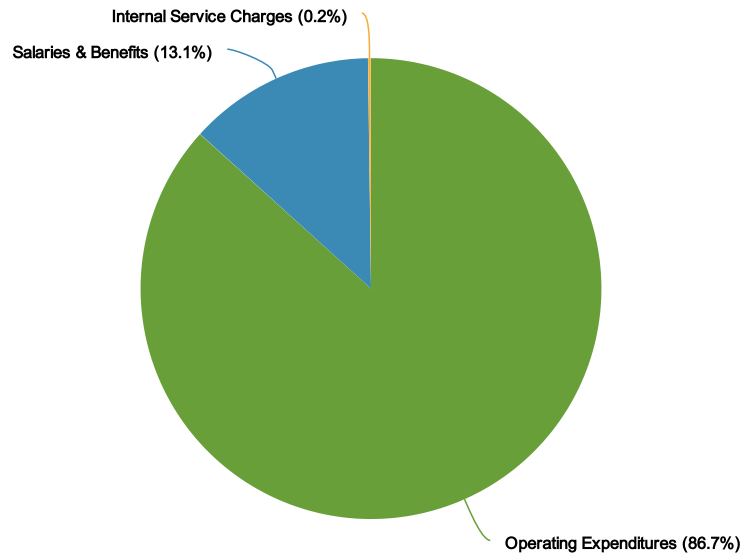
\$488,100 **-\$35,800**
(-6.83% vs. prior year)

General Services Proposed and Historical Budget vs. Actual



General Services Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						
Health & Medical Insurance	\$47,686	\$37,071	\$42,910	\$55,000	\$55,000	0%
Dues, Memberships & Publications	\$5,795	\$11,181	\$8,292	\$8,400	\$8,900	6%
Total Salaries & Benefits:	\$53,480	\$48,252	\$51,202	\$63,400	\$63,900	0.8%
Operating Expenditures						
Outside Services	\$19,027	\$5,900	\$83,000	\$83,000	\$235,000	183.1%
Economic Development	\$0	\$50,000	\$0	\$0	\$0	0%
TOT - Visitors Bureau	\$120,507	\$110,023	\$127,086	\$122,500	\$150,000	22.4%
LAFCO	\$5,360	\$3,244	\$6,037	\$6,000	\$6,200	3.3%
Historic Preservation	\$1,228	\$1,039	\$1,000	\$1,000	\$1,000	0%
Settlements Legal/Insurance	\$0	\$540	\$0	\$1,000	\$1,000	0%
Capital Asset	\$2,000	\$0	\$0	\$0	\$0	0%
Capital Asset: Property	\$0	\$127,787	\$0	\$0	\$0	0%
Donations	\$1,750	\$0	\$0	\$0	\$0	0%
Washington Fire	\$0	\$0	\$4,042	\$5,000	\$0	-100%
Contingencies	\$0	\$0	\$0	\$17,000	\$30,000	76.5%
American Rescue Plan Expenditures	\$0	\$48,028	\$0	\$0	\$0	0%
Total Operating Expenditures:	\$149,872	\$346,561	\$221,165	\$235,500	\$423,200	79.7%

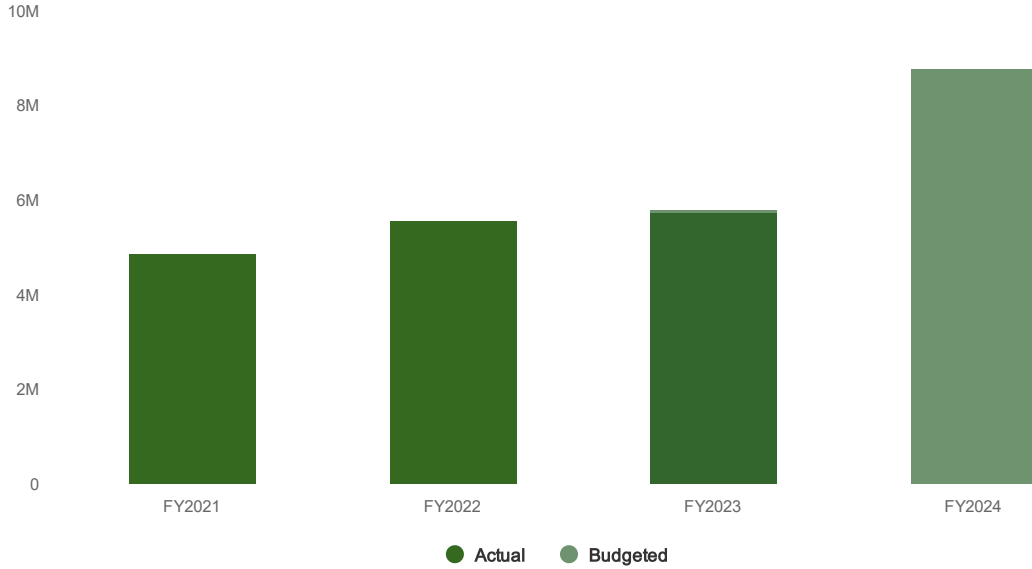
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Internal Service Charges						
Self-Insured Dental	\$114,777	\$31,705	\$225,812	\$225,000	\$1,000	-99.6%
Total Internal Service Charges:	\$114,777	\$31,705	\$225,812	\$225,000	\$1,000	-99.6%
Total Expense Objects:	\$318,129	\$426,518	\$498,179	\$523,900	\$488,100	-6.8%

General Services Revenues Summary

The majority of the City's General Fund revenues are accounted for in the General Services Department. The FY23/24 General Fund budget assumes slow growth trends in economically sensitive revenue sources such as Property Tax, Transient Occupancy Tax, Sales Tax, Interest Income on City Funds, and other revenues. However, the Voters of the City of Sonora passed Measure Y in November 2022, a 1% Essential Services Sales Tax, providing the City with a new revenue source of approximately \$3.8 million.

\$8,792,900 **\$2,975,568**
(51.15% vs. prior year)

General Services Proposed and Historical Budget vs. Actual



General Services Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
General Fund						
Supplemental Tax Roll	\$4,497	\$25,955	\$9,284	\$7,500	\$8,000	6.7%
Homeowners Exemption	\$9,029	\$8,787	\$3,187	\$5,000	\$5,000	0%
Vehicle License Fee	\$3,596	\$5,664	\$5,329	\$5,800	\$5,800	0%
Property Tax Current Secured	\$622,732	\$649,358	\$640,626	\$642,000	\$662,000	3.1%
Property Tax Current UnSecured	\$11,608	\$14,090	\$3,443	\$6,000	\$6,000	0%
Property Tax Prior Years	\$465	\$15	\$0	\$500	\$500	0%
Property Tax Other	\$12,982	\$0	\$0	\$1,000	\$1,000	0%
Property Tax In Lieu of VLF	\$437,762	\$448,465	\$473,292	\$466,000	\$478,000	2.6%
Sales and Use Tax	\$3,280,856	\$3,496,261	\$3,119,071	\$3,325,100	\$3,355,600	0.9%
Sales Tax: Measure Y	\$0	\$0	\$260,000	\$300,000	\$3,800,000	1,166.7%
Real Property Transfer Tax	\$21,665	\$26,706	\$12,421	\$10,000	\$10,000	0%
Pass Through from RDA	\$229,573	\$188,938	\$227,000	\$227,000	\$245,000	7.9%
Franchise Fees	\$187,883	\$141,478	\$148,317	\$155,000	\$155,000	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Intergovernmental Revenues	\$0	\$581,786	\$581,786	\$581,786	\$0	-100%
Investment Earnings	\$8,194	\$7,636	\$42,268	\$41,000	\$50,000	22%
Sale of Property	\$49,457	\$0	\$5,450	\$1,000	\$1,000	0%
Miscellaneous Revenue	\$0	\$0	\$203,006	\$42,646	\$10,000	-76.6%
Total General Fund:	\$4,880,297	\$5,595,139	\$5,734,480	\$5,817,332	\$8,792,900	51.2%

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Community Development Summary



Rachelle Kellogg
Community Development Director

The Community Development Department works with elected and appointed officials, other departments, and the community to guide the physical growth, development, and preservation of the city. Community development helps plan, build, and maintain a thriving city and encompasses many aspects of the city and, as such, the Department oversees several programs and projects designed to benefit its residents and businesses. The Community Development Summary includes planning, building, engineering, opera hall, economic development, grants, and special programs and events. Also included in Community Development is the Enterprise Funds for the City's Certified Farmer's Market and Dragoon Gulch.

Community Development Staffing

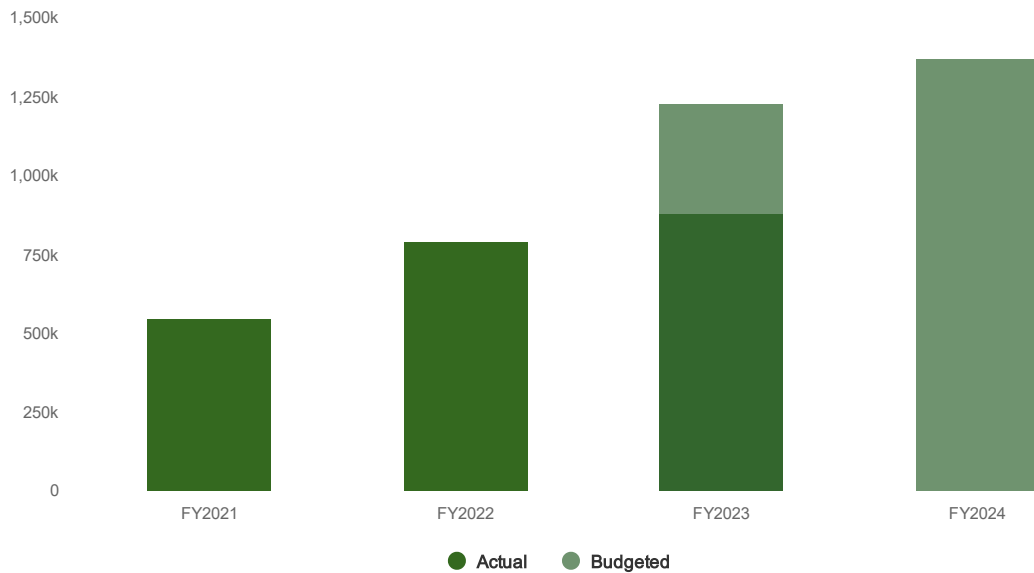
Total Budgeted FTE's							
Summary Positions by Department							
	2017/18 Approved	2018/19 Approved	2019/20 Approved	2020/21 Approved	2021/22 Approved	2022/23 Approved	2023/24 Approved
Community Development							
Community Development Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Community Development Specialist I	1.0	1.0	1.0	1.0	0.0	0.0	0.0
Community Development Specialist II	0.0	0.0	0.0	0.0	1.0	1.0	0.0
City Planner I/II	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Building Inspector	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Special Programs Coordinator	1.0	1.0	1.0	0.0	0.0	0.0	0.0
Total Department FTE's	3.0	3.0	3.0	2.0	2.0	2.0	1.0

Community Development Expenditures Summary

The Community Development Department is supported by a combination of General Fund revenues along with generated fees and grant funding. Included in this department include the General Fund supported Community Development Department, City Engineering, the Opera Hall, and several grant funds, including Per Capita Grant, SB2 Planning Grant, REAP and LEAP grants, and the Benefit Zone Funds that provide resources for the City to host events throughout the year.

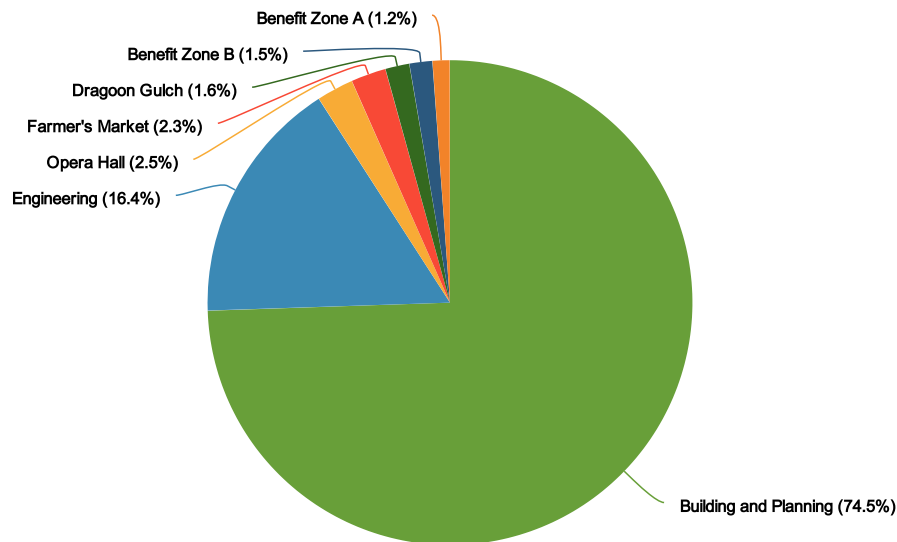
\$1,369,700 **\$139,025**
(11.30% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual



Community Development Expenditures by Function

Budgeted Expenditures by Function

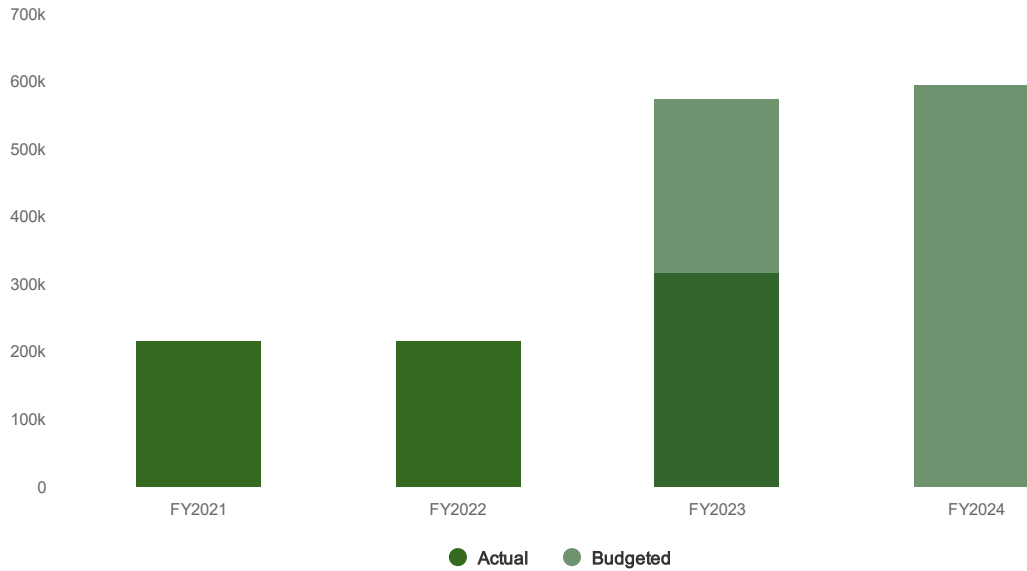


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Community Development						
Building and Planning	\$389,624	\$648,320	\$683,832	\$985,100	\$1,020,100	3.6%
Engineering	\$37,700	\$36,950	\$93,080	\$110,000	\$225,000	104.5%
Total Community Development:	\$427,324	\$685,270	\$776,912	\$1,095,100	\$1,245,100	13.7%
Benefit Zone A	\$11,838	\$15,392	\$8,335	\$16,600	\$15,800	-4.8%
Total Benefit Zone A:	\$11,838	\$15,392	\$8,335	\$16,600	\$15,800	-4.8%
Benefit Zone B	\$9,090	\$8,918	\$7,390	\$11,500	\$21,000	82.6%
Total Benefit Zone B:	\$9,090	\$8,918	\$7,390	\$11,500	\$21,000	82.6%
Opera Hall	\$47,637	\$42,673	\$46,034	\$49,100	\$33,800	-31.2%
Total Opera Hall:	\$47,637	\$42,673	\$46,034	\$49,100	\$33,800	-31.2%
Farmer's Market	\$36,001	\$27,638	\$29,091	\$33,750	\$32,000	-5.2%
Total Farmer's Market:	\$36,001	\$27,638	\$29,091	\$33,750	\$32,000	-5.2%
Dragoon Gulch	\$17,343	\$11,061	\$12,052	\$24,625	\$22,000	-10.7%
Total Dragoon Gulch:	\$17,343	\$11,061	\$12,052	\$24,625	\$22,000	-10.7%
Total Expenditures:	\$549,233	\$790,952	\$879,814	\$1,230,675	\$1,369,700	11.3%

Community Development Revenues Summary

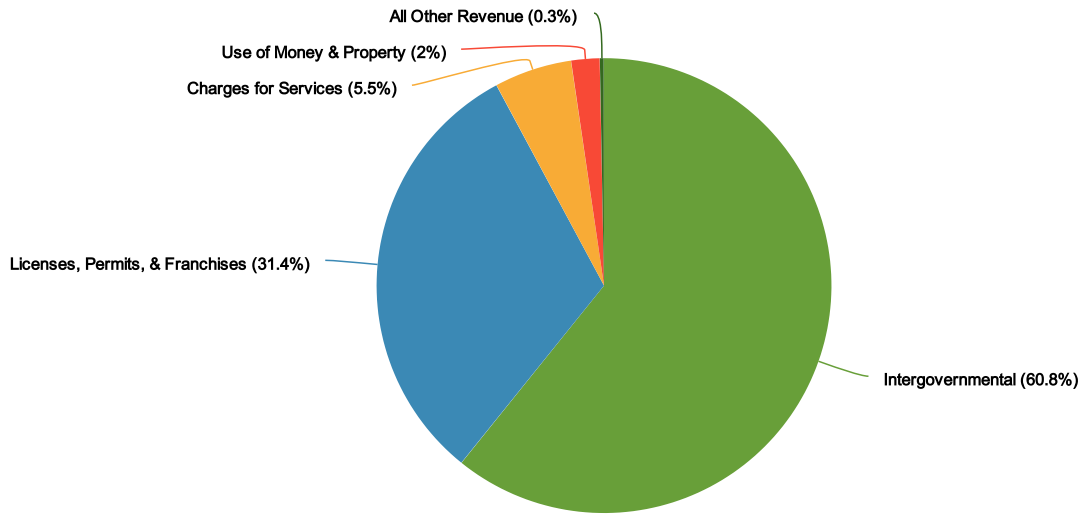
\$595,450 **\$20,450**
(3.56% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual



Community Development Revenues by Source

Projected 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Licenses, Permits, & Franchises						
Building Permits	\$102,590	\$98,887	\$126,882	\$139,500	\$130,000	-6.8%
Encroachment Permits	\$4,818	\$2,300	\$3,820	\$4,000	\$3,000	-25%
Inspection Fees	\$0	\$2,025	\$560	\$500	\$1,000	100%
Zoning and Subdivision Fees	\$19,329	\$13,691	\$15,350	\$12,000	\$16,000	33.3%
Benefit Zone Revenues	\$35,075	\$36,750	\$36,669	\$35,600	\$36,800	3.4%
Total Licenses, Permits, & Franchises:	\$161,812	\$153,653	\$183,281	\$191,600	\$186,800	-2.5%
Charges for Services						
Farmer's Market Revenues	\$31,140	\$28,305	\$31,890	\$32,000	\$32,000	0%
Special Events	\$0	\$500	\$400	\$900	\$900	0%
Total Charges for Services:	\$31,140	\$28,805	\$32,290	\$32,900	\$32,900	0%
Intergovernmental						
Grants/Donations	\$10,125	\$11,500	\$69,695	\$317,000	\$362,000	14.2%
Total Intergovernmental:	\$10,125	\$11,500	\$69,695	\$317,000	\$362,000	14.2%
Use of Money & Property						
Rental Income	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	0%
Opera Hall Rental	\$575	\$10,903	\$19,930	\$20,000	\$0	-100%
Total Use of Money & Property:	\$12,575	\$22,903	\$31,930	\$32,000	\$12,000	-62.5%

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
All Other Revenue						
Credit Card Fees	\$780	\$1,015	\$956	\$1,000	\$1,250	25%
Miscellaneous Revenue	\$1,435	\$237	\$136	\$500	\$500	0%
Total All Other Revenue:	\$2,215	\$1,252	\$1,092	\$1,500	\$1,750	16.7%
Total Revenue Source:	\$217,867	\$218,113	\$318,288	\$575,000	\$595,450	3.6%

Community Development Fiscal Year 2022/23 Department Accomplishments

FY22/23 Goals	FY22/23 Accomplishments
Linoberg Street Repair Project	City Engineer has not completed the plans for this project as such it did not advance during the year.
Woods Creek Park Per Capita Grant Project	Project will be going out to bid later this year and will be completed in FY 2023/24.
Stockton-Washington Transit Project	Project is under construction is scheduled for completion in September of 2023.
Zoning Ordinance and General Plan Updates	The ADU, Sign, and Cargo Container Ordinances were completed. Current General Plan has been reviewed for needed updates to address State mandates. Staff will begin with updating the Housing and Safety Elements later this fiscal year.
Zoning and General Plan Consistency	This has been initiated and will continue through the General Plan update process.
CDBG Program Income Projects	RFP has been released for the first project, purchase of the Type 6 Fire Engine.
Stewart Street Shelter Project	This project is on hold.
Snell Street Project	City Engineer has not completed the plans for this project and as such it did not advance during the year.
ADA/504 Plan Update	RFP will be released in late spring and project will be completed in FY 2023/24.

Community Development Fiscal Year 2023/24 Department Goals

FY23/24 Goals	Description
Woods Creek Park Per Capita Grant Project	Complete the Woods Creek Park Project.
Stockton-Washington Transit Project	Complete construction and submit closeout documents to Caltrans.
Zoning Ordinance and General Plan Updates	Continue with Ordinance updates, as needed. Complete the Housing Element and Safety Element Update.
CDBG Program Income Projects	Issue RFPs and bid projects to complete the Fire Department CDBG PI projects.
Exiting Transition - Community Development Director	Train staff and consultants on Department operations prior to retirement in December. Finalize any and all documents/projects that can be completed prior to departure.
ADA/504 Plan Update	Work with the selected consultant to complete the City's ADA/504 Plan update.

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Community Development Department (General Fund)



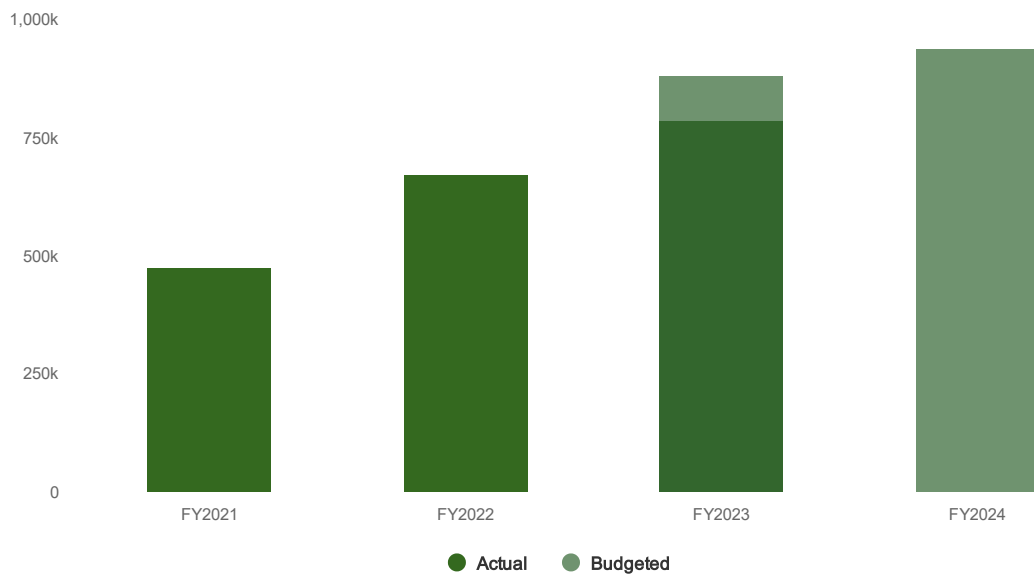
Rachelle Kellogg
Community Development Director

The Community Development Operations is supported by a combination of General Fund revenues and fees generated by department services. The department's operating costs have remained stable even as services have moved from City employee to contract services. Also included in the Community Development General Fund Budget is the contract engineer and the Opera Hall.

Community Development Department (General Fund) Expenditures Summary

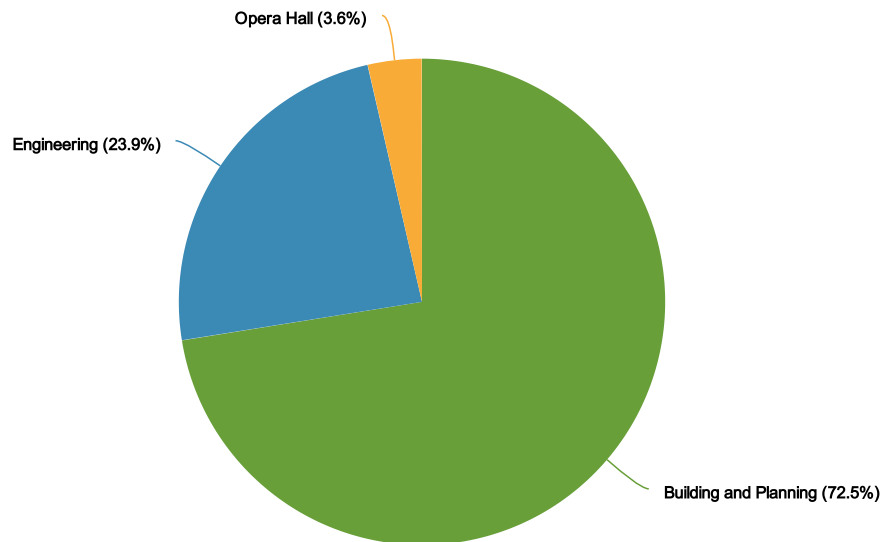
\$940,300 **\$58,600**
(6.65% vs. prior year)

Community Development Department Proposed and Historical Budget vs. Actual



Community Development Department (General Fund) Expenditures by Function

Budgeted Expenditures by Function



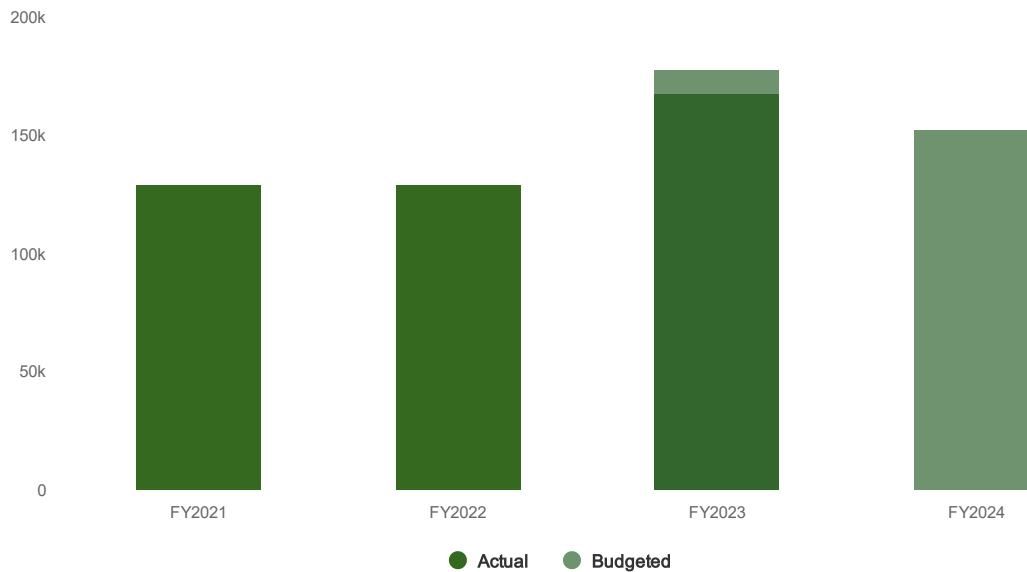
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Community Development						
Building and Planning						
Salaries & Benefits	\$293,772	\$328,450	\$342,337	\$367,000	\$356,400	-2.9%
Operating Expenditures	\$93,527	\$263,912	\$303,137	\$353,600	\$324,100	-8.3%
Internal Service Charges	\$2,325	\$1,625	\$1,648	\$2,000	\$1,000	-50%
Total Building and Planning:	\$389,624	\$593,987	\$647,122	\$722,600	\$681,500	-5.7%
Engineering						
Operating Expenditures	\$37,700	\$36,950	\$93,080	\$110,000	\$225,000	104.5%
Total Engineering:	\$37,700	\$36,950	\$93,080	\$110,000	\$225,000	104.5%
Total Community Development:	\$427,324	\$630,937	\$740,202	\$832,600	\$906,500	8.9%
Opera Hall						
Salaries & Benefits	\$25,941	\$17,719	\$13,763	\$16,300	\$0	-100%
Operating Expenditures	\$21,696	\$24,954	\$32,271	\$32,800	\$33,800	3%
Total Opera Hall:	\$47,637	\$42,673	\$46,034	\$49,100	\$33,800	-31.2%
Total Expenditures:	\$474,962	\$673,610	\$786,236	\$881,700	\$940,300	6.6%

Community Development Department (General Fund) Revenues Summary

Revenues for the Community Development Operations budget consist of building permits, zoning and inspection fees, and other related revenues.

\$152,150 **-\$25,750**
(-14.47% vs. prior year)

Community Development Department Proposed and Historical Budget vs. Actual



Community Development Department (General Fund) Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
General Fund						
Licenses, Permits, & Franchises	\$126,737	\$116,903	\$146,612	\$156,000	\$150,000	-3.8%
Charges for Services	\$0	\$350	\$300	\$400	\$400	0%
Use of Money & Property	\$575	\$10,903	\$19,930	\$20,000	\$0	-100%
All Other Revenue	\$2,215	\$1,252	\$1,092	\$1,500	\$1,750	16.7%
Total General Fund:	\$129,527	\$129,408	\$167,934	\$177,900	\$152,150	-14.5%

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Farmer's Market



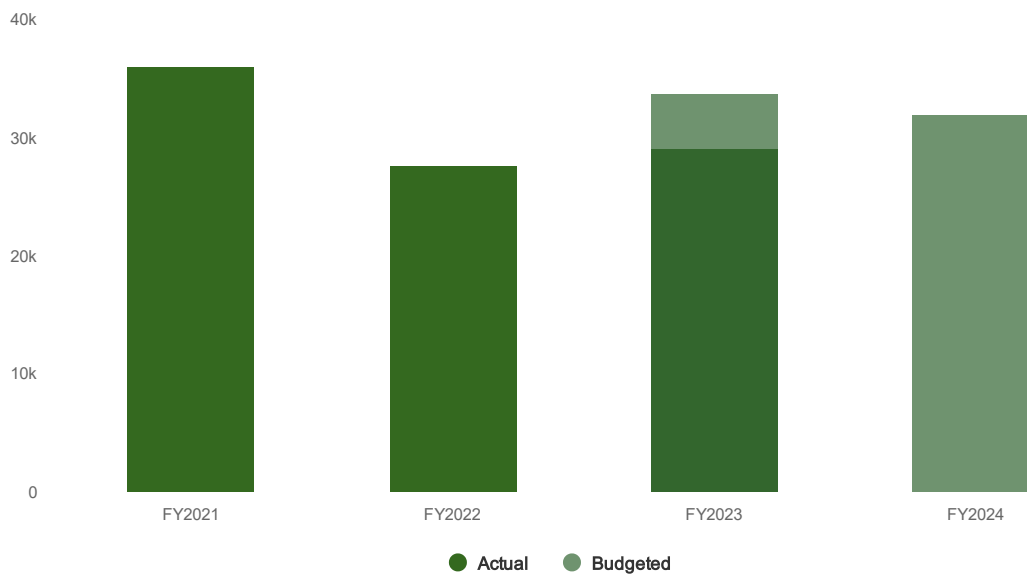
Rachelle Kellogg
Community Development Director

The City of Sonora's certified farmers market operates from May to October each year and is located at Theall and Stewart Streets in Sonora. The market came under the oversight of the City in 1997 as a small venue with only seven vendors. Today's market has expanded to over 35 vendors, including agricultural producers, artisans, and food purveyors.

Farmer's Market Expenditures Summary

\$32,000 **-\$1,750**
(-5.19% vs. prior year)

Farmer's Market Proposed and Historical Budget vs. Actual



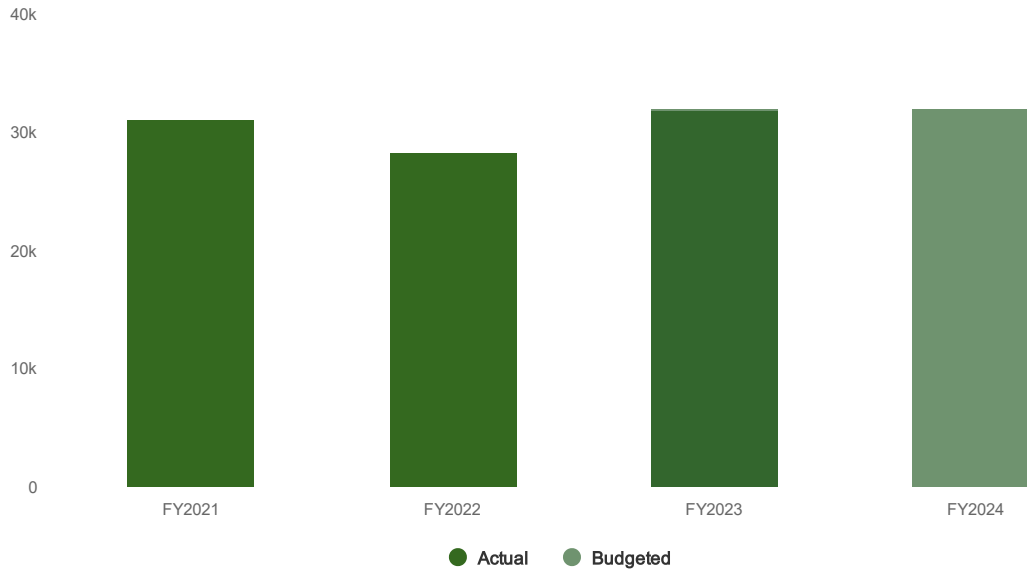
Farmer's Market Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Farmer's Market						
Salaries & Benefits	\$20,877	\$8,092	\$11,105	\$17,750	\$7,850	-55.8%
Operating Expenditures	\$15,124	\$19,546	\$17,986	\$16,000	\$24,150	50.9%
Total Farmer's Market:	\$36,001	\$27,638	\$29,091	\$33,750	\$32,000	-5.2%

Farmer's Market Revenues Summary

\$32,000 **\$0**
(0.00% vs. prior year)

Farmer's Market Proposed and Historical Budget vs. Actual



Farmer's Market Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Farmer's Market						
Charges for Services	\$31,140	\$28,305	\$31,890	\$32,000	\$32,000	0%
Total Farmer's Market:	\$31,140	\$28,305	\$31,890	\$32,000	\$32,000	0%

Dragoon Gulch



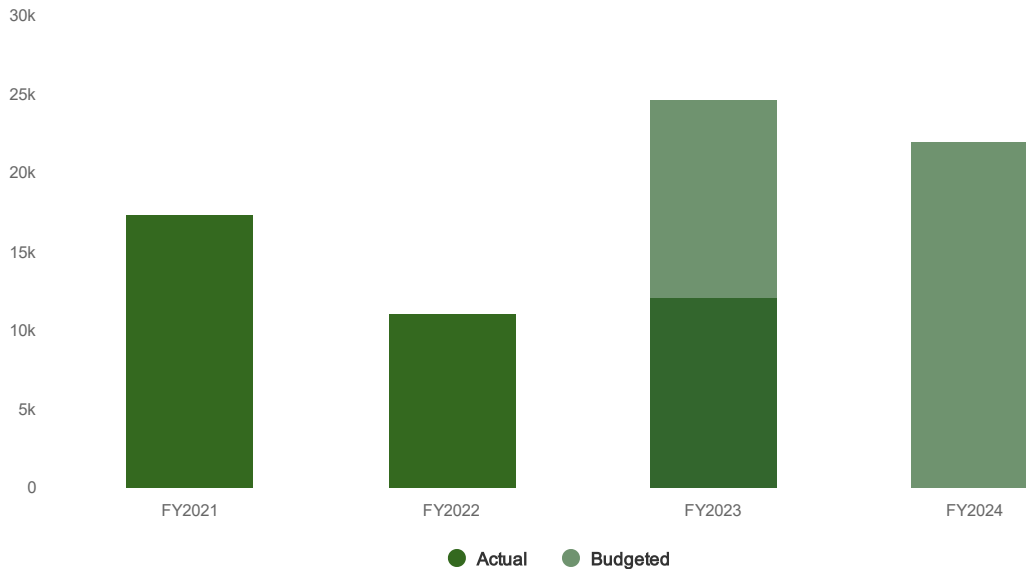
Rachelle Kellogg
Community Development Director

Located in the heart of the City of Sonora, the Dragoon Gulch Trail provides its visitors with a unique opportunity to stroll through the Motherlode's oak woodlands. The Dragoon Gulch Trail provides over 3.1 miles of natural trails. The trails travel along a seasonal creek to vistas that provide spectacular views of the City and its surrounding mountain ranges. The trails vary in difficulty, making it perfect for the casual walker and for those who want a strenuous hike, jog, or bike ride.

Dragoon Gulch Expenditures Summary

\$22,000 **-\$2,625**
(-10.66% vs. prior year)

Dragoon Gulch Proposed and Historical Budget vs. Actual



Dragoon Gulch Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Dragoon Gulch Trail						
Salaries & Benefits	\$0	\$0	\$596	\$600	\$0	-100%
Operating Expenditures	\$17,343	\$11,061	\$11,456	\$24,025	\$22,000	-8.4%
Total Dragoon Gulch Trail:	\$17,343	\$11,061	\$12,052	\$24,625	\$22,000	-10.7%

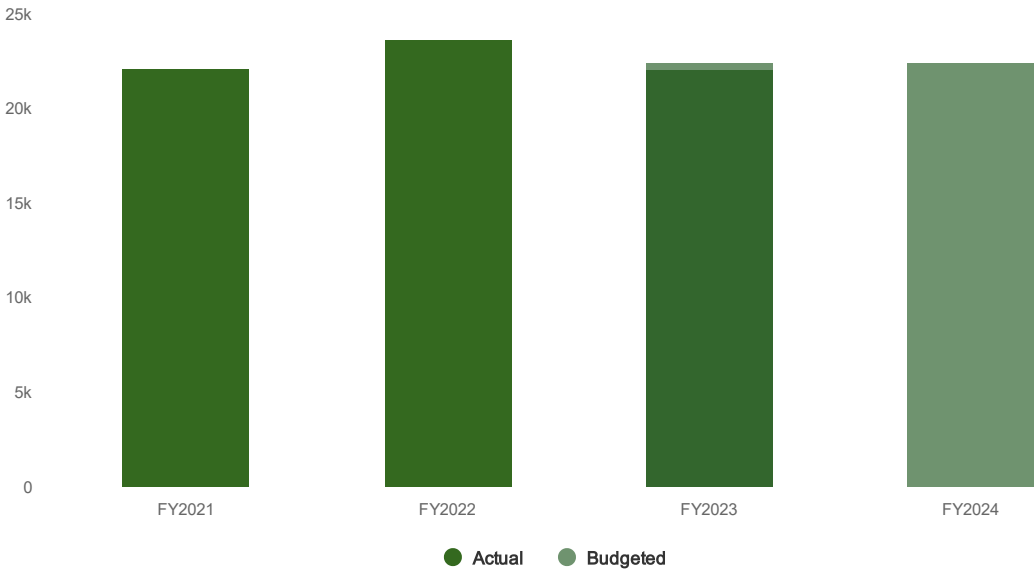
Dragoon Gulch Revenues Summary

\$22,500

\$0

(0.00% vs. prior year)

Dragoon Gulch Proposed and Historical Budget vs. Actual



Dragoon Gulch Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Dragoon Gulch Trail						
Charges for Services	\$0	\$150	\$100	\$500	\$500	0%
Intergovernmental	\$10,125	\$11,500	\$10,000	\$10,000	\$10,000	0%
Use of Money & Property	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	0%
Total Dragoon Gulch Trail:	\$22,125	\$23,650	\$22,100	\$22,500	\$22,500	0%



Benefit Zones



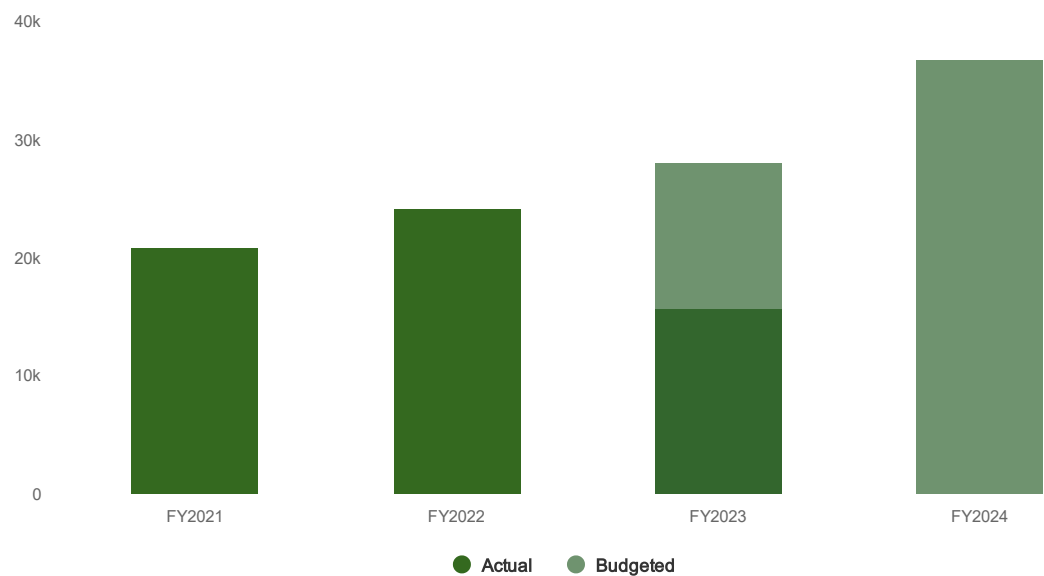
Rachelle Kellogg
Community Development Director

Benefit Zone Fees are charged along with the annual Business License Fees based on the Zone where the business is located. Zone A encompasses the downtown area and Zone B encompasses all businesses located outside Zone A. The benefit Zones fees were established to finance Sonora's annual events, including the Christmas Parade, to encourage patronage by local residents and tourists.

Benefit Zones Expenditures Summary

\$36,800 **\$8,700**
(30.96% vs. prior year)

Benefit Zones Proposed and Historical Budget vs. Actual



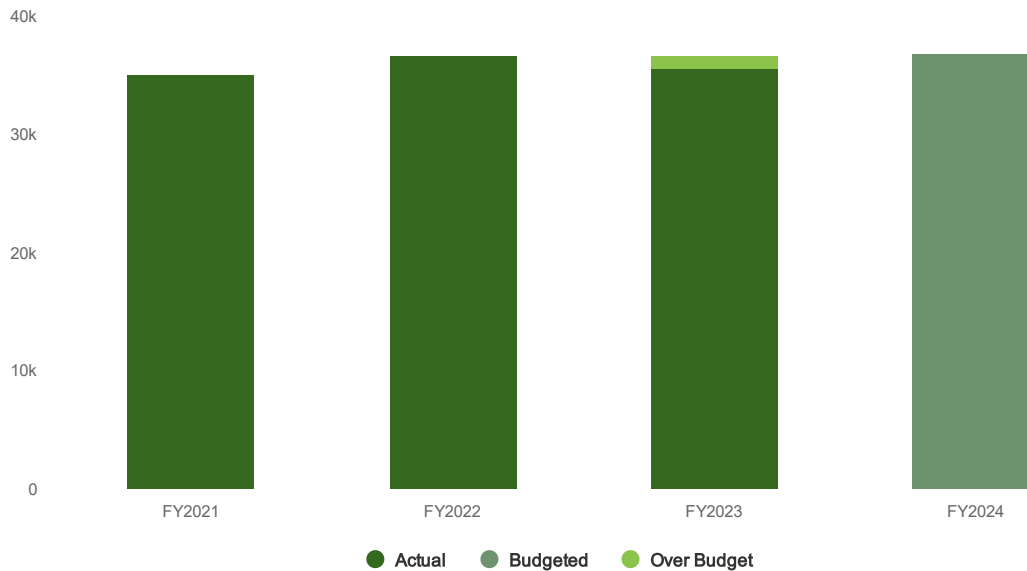
Benefit Zones Expenditures by Function

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Benefit Zone A						
Salaries & Benefits	\$8,064	\$4,623	\$453	\$4,400	\$0	-100%
Operating Expenditures	\$3,775	\$10,769	\$7,882	\$12,200	\$15,800	29.5%
Total Benefit Zone A:	\$11,838	\$15,392	\$8,335	\$16,600	\$15,800	-4.8%
Benefit Zone B						
Salaries & Benefits	\$6,187	\$100	\$344	\$400	\$0	-100%
Operating Expenditures	\$2,903	\$8,818	\$7,046	\$11,100	\$21,000	89.2%
Total Benefit Zone B:	\$9,090	\$8,918	\$7,390	\$11,500	\$21,000	82.6%
Total Expenditures:	\$20,928	\$24,310	\$15,725	\$28,100	\$36,800	31%

Benefit Zones Revenues Summary

\$36,800 **\$1,200**
(3.37% vs. prior year)

Benefit Zones Proposed and Historical Budget vs. Actual



Benefit Zones Revenues by Source

Benefit Zone Fees are charged along with the annual Business License Fees based on the Zone where the business is located.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Licenses, Permits, & Franchises						
Benefit Zone Revenues						
Benefit Zone A	\$15,400	\$16,150	\$15,719	\$15,600	\$15,800	1.3%
Benefit Zone B	\$19,675	\$20,600	\$20,950	\$20,000	\$21,000	5%
Total Benefit Zone Revenues:	\$35,075	\$36,750	\$36,669	\$35,600	\$36,800	3.4%
Total Licenses, Permits, & Franchises:	\$35,075	\$36,750	\$36,669	\$35,600	\$36,800	3.4%
Total Revenue Source:	\$35,075	\$36,750	\$36,669	\$35,600	\$36,800	3.4%

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Per Capita Grant



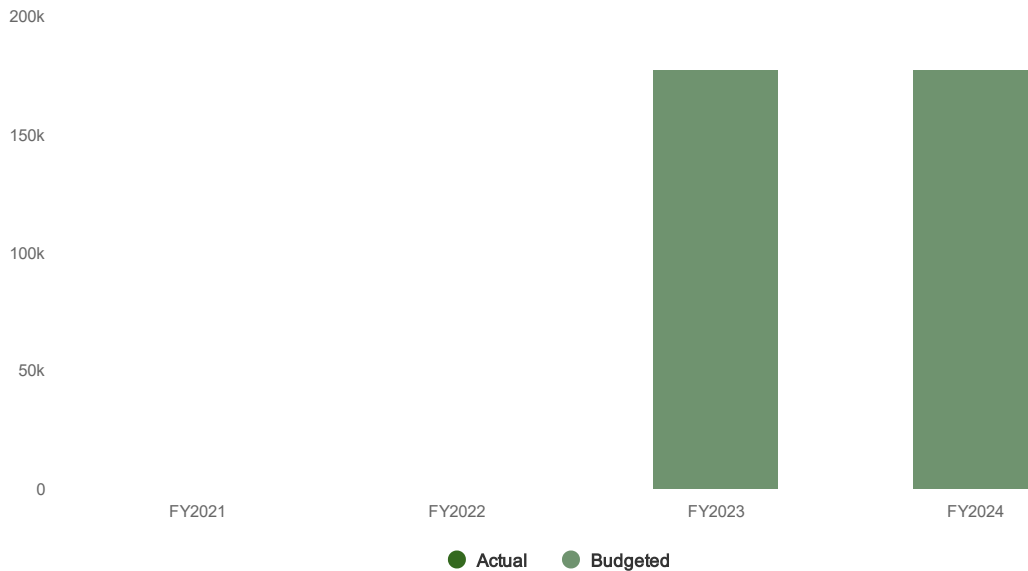
Rachelle Kellogg
Community Development Director

The Per Capita Grant Program is intended to maintain a high quality of life for California's growing population by providing a continuing investment in parks and recreational facilities. Specifically it is for the acquisition and development of neighborhood, community, and regional parks and recreation lands and facilities in urban and rural areas.

Per Capita Grant Expenditures Summary

\$178,000 **\$0**
(0.00% vs. prior year)

Per Capita Grant Proposed and Historical Budget vs. Actual



Per Capita Grant Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
CDD Per Capita Grant						
Operating Expenditures	\$0	\$0	\$0	\$178,000	\$178,000	0%
Total CDD Per Capita Grant:	\$0	\$0	\$0	\$178,000	\$178,000	0%

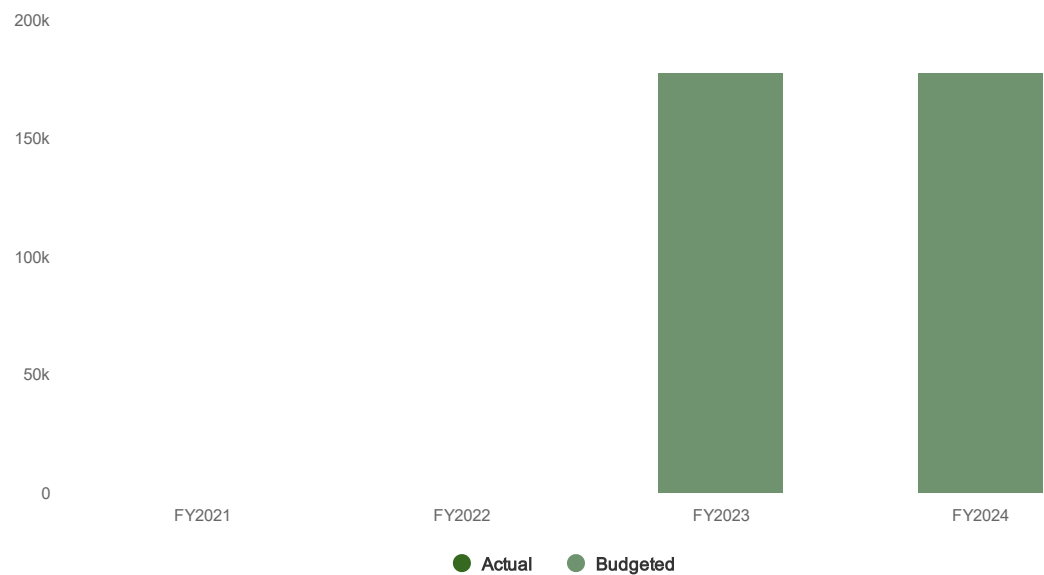
Per Capita Grant Revenues Summary

\$178,000

\$0

(0.00% vs. prior year)

Per Capita Grant Proposed and Historical Budget vs. Actual



Per Capiata Grant Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
CDD Per Capita Grant						
Intergovernmental	\$0	\$0	\$0	\$178,000	\$178,000	0%
Total CDD Per Capita Grant:	\$0	\$0	\$0	\$178,000	\$178,000	0%



SB2 Grant



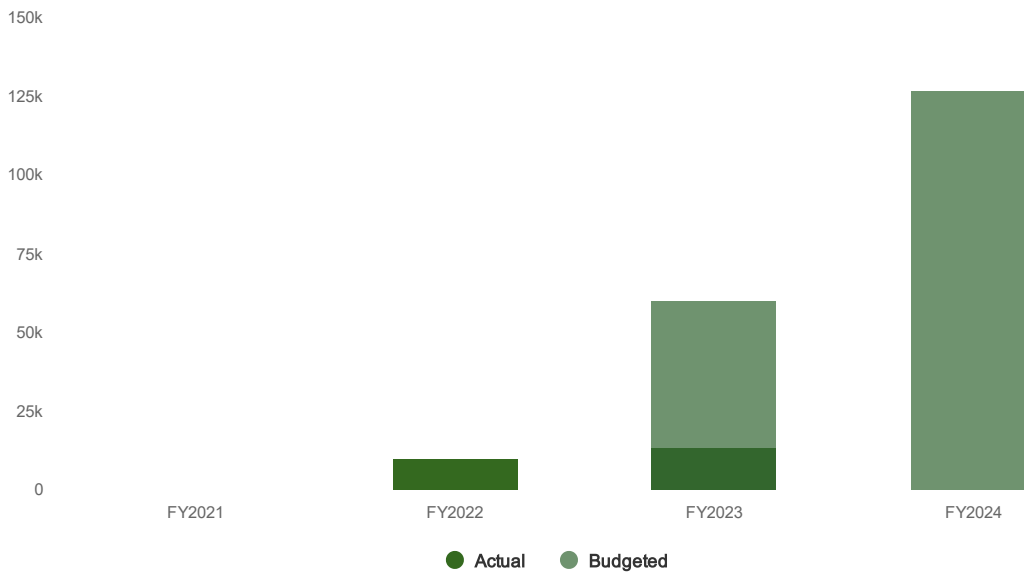
Rachelle Kellogg
Community Development Director

SB2 Planning Grants fund technical assistance to local governments in California to help cities prepare, adopt, and implement plans and process improvements that streamline housing approvals and accelerate housing production.

SB2 Grant Expenditures Summary

\$126,600 **\$66,600**
(111.00% vs. prior year)

SB2 Grant Proposed and Historical Budget vs. Actual



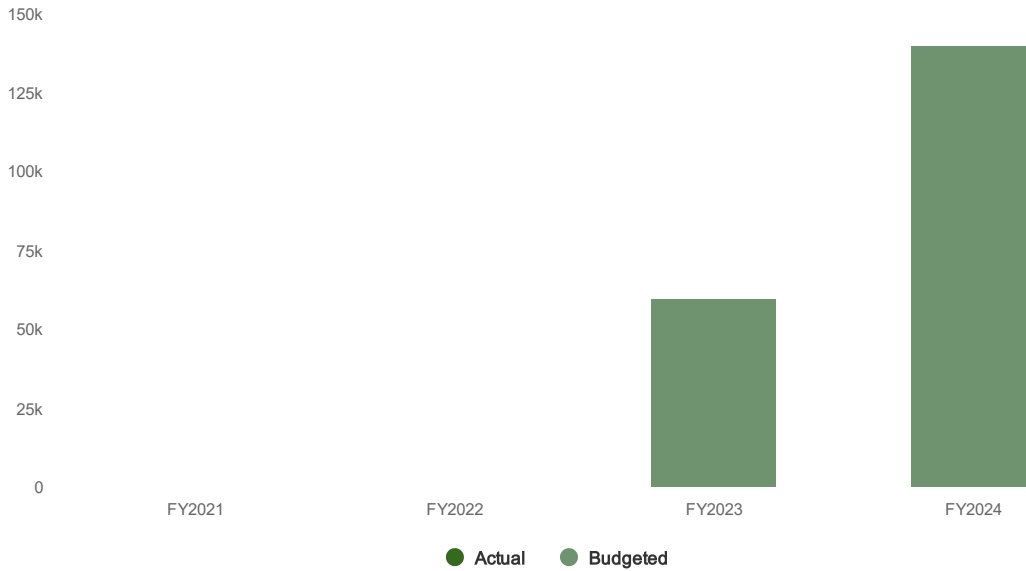
SB2 Grant Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
SB2 Grant Programs						
Salaries & Benefits	\$0	\$0	\$0	\$30,000	\$0	-100%
Operating Expenditures	\$0	\$10,083	\$13,400	\$30,000	\$126,600	322%
Total SB2 Grant Programs:	\$0	\$10,083	\$13,400	\$60,000	\$126,600	111%

SB2 Grant Revenues Summary

\$140,000 **\$80,000**
(133.33% vs. prior year)

SB2 Grant Proposed and Historical Budget vs. Actual



SB2 Grant Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
SB2 Grant Programs						
Intergovernmental	\$0	\$0	\$0	\$60,000	\$140,000	133.3%
Total SB2 Grant Programs:	\$0	\$0	\$0	\$60,000	\$140,000	133.3%

Local Early Action Planning Grant



Rachelle Kellogg
Community Development Director

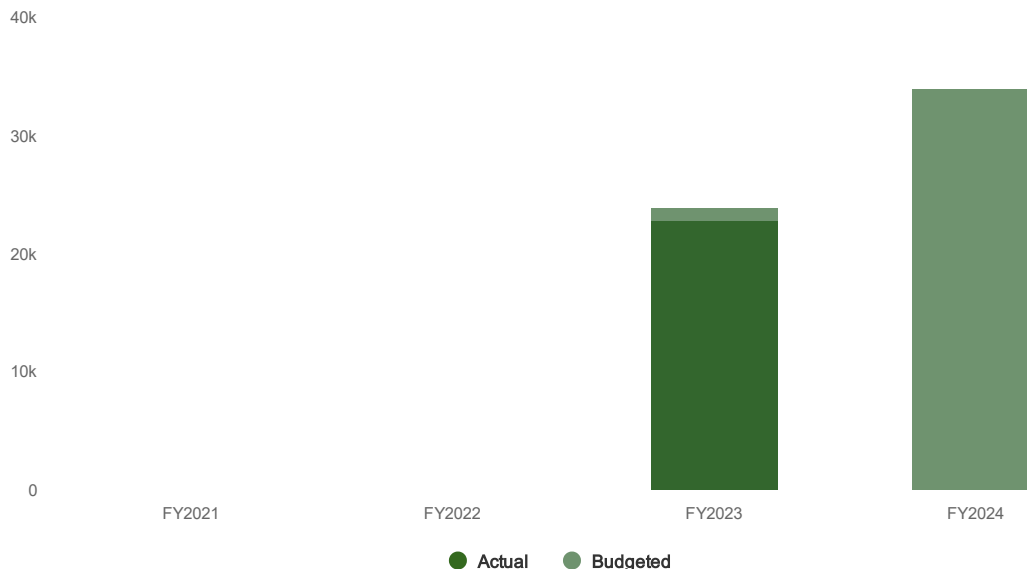
The Local Action Planning Grants (LEAP), provides over-the-counter grants complemented with technical assistance to local governments for the preparation and adoption of planning documents, and process improvements that: Accelerate housing production, Facilitate compliance to implement the sixth-cycle Regional Housing Needs Assessment.

Local Early Action Planning Grant Expenditures Summary

Local Early Action Planning Grant funding will be used by the City of Sonora to complete the city's Housing Element and Safety Element.

\$34,000 **\$10,000**
(41.67% vs. prior year)

Local Early Action Planning Grant Proposed and Historical Budget vs. Actual



Local Early Action Planning Grant Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Local Early Action Planning Grant Fund						
Operating Expenditures	\$0	\$0	\$22,830	\$24,000	\$34,000	41.7%
Total Local Early Action Planning Grant Fund:	\$0	\$0	\$22,830	\$24,000	\$34,000	41.7%

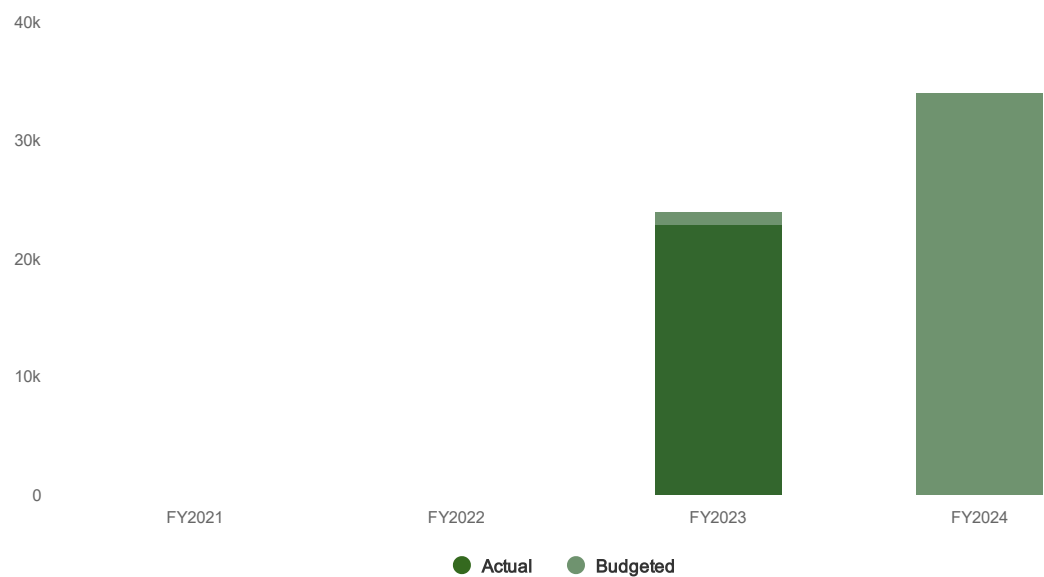
Local Early Action Planning Grant Revenues Summary

\$34,000

\$10,000

(41.67% vs. prior year)

Local Early Action Planning Grant Proposed and Historical Budget vs. Actual



Local Early Action Planning Grant Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Local Early Action Planning Grant Fund						
Intergovernmental	\$0	\$0	\$22,830	\$24,000	\$34,000	41.7%
Total Local Early Action Planning Grant Fund:	\$0	\$0	\$22,830	\$24,000	\$34,000	41.7%



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Police Department



Turu VanderWiel
Chief of Police

The Sonora Police Department provides police services for the City of Sonora. The Department's vision is to grow, adapt and evolve to provide the highest level of service and protection to the city's residents as well as visitors. The Department strives to work cooperatively with the community to proactively identify and address areas of needed improvement, plus continually provide the level of service and safety deserved by the city, its residents, and visitors.

The core services provided by the Police Department include responding to emergency and non-emergency calls for service, identification of criminal activity, dispatch services, investigation and prosecution of crimes, training of personnel, crime prevention and community outreach, traffic safety, maintenance of records, property, and evidence, community problem solving, and animal control services.

The Police Department continues to build upon a strong police/community partnership through innovative Department and community programs, implementing school response and readiness processes and the management of programs such as the Police Explorers, Community Service Volunteers, Regional Peer Support, the Homeless Outreach Team, and the Police K9 unit.

The Police Department is focused on community problem solving. Individual officers and patrol teams are responsible for identifying problems and creating and implementing solutions to those problems. In furtherance of this effort, the Department continues to develop relationships with specific segments of our community, such as public and private schools, neighborhood watch groups, and local businesses. All field staff are trained in effective community-based policing tactics and strategies to deescalate and respond appropriately to field situations. All Police Department personnel are committed to these ideals and continue to make significant strides toward eradicating criminal activity and any conditions that have a detrimental impact on public safety.

Police Department Staffing

Fiscal Year 2023/24 Staffing remains the same except for the addition of a Part-Time Grant Funded Homeless Outreach Coordinator position.

Total Budgeted FTE's							
Summary Positions by Department							
	2017/18 Approved	2018/19 Approved	2019/20 Approved	2020/21 Approved	2021/22 Approved	2022/23 Approved	2023/24 Approved
Police Department							
Chief of Police	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Police Lieutenant	0.0	0.0	1.0	1.0	1.0	1.0	1.0
Police Sergeant	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Police Officer (Includes Corporal Max 2)	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Reserve Police Officer	0.5	0.2	0.2	0.2	0.2	0.2	0.2
Community Service Officer (PT)	1.6	1.6	1.6	1.6	1.6	1.6	1.6
School Resource Officer (PT)	0.0	0.0	1.0	1.0	0.0	0.0	0.0
Communications Dispatcher	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Communications Dispatcher Relief	1.0	1.0	1.0	1.0	1.0	1.0	1.3
Police Records Technician	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Background Investigator	0.1	0.1	0.1	0.1	0.1	0.1	0.0
Information Technology Tech	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Homeless Outreach Coordinator	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Total Department FTE's	22.4	22.1	24.1	24.1	23.1	23.1	24.1

Police Department Expenditures Summary

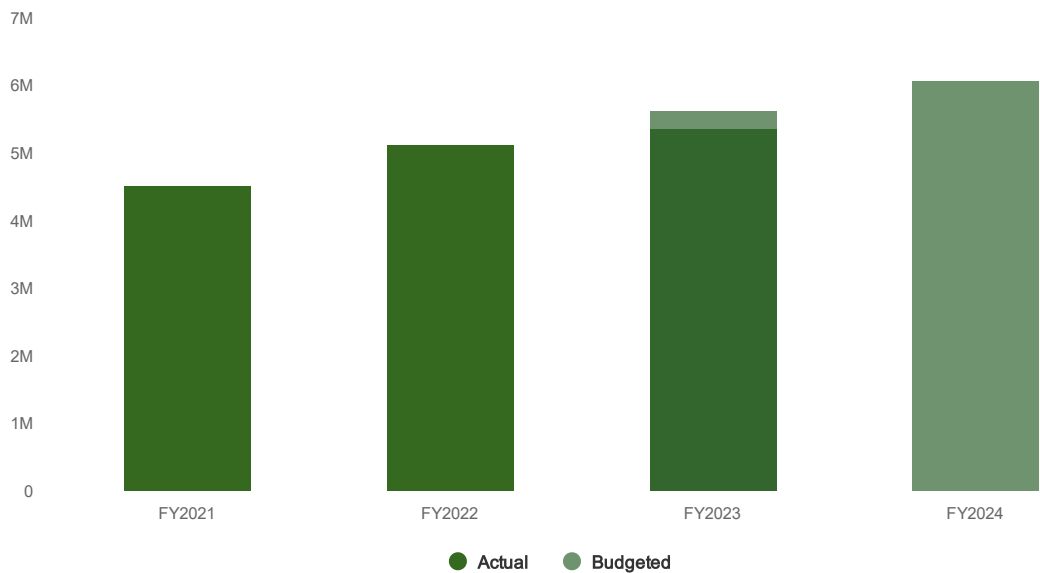
The General Fund provides the largest amount of unrestricted funds for the Department's operational needs. This fund supports the majority of the operational costs associated with the Department's services. The balance of the Department's budget is from Measure I and the Supplemental Law Enforcement Fund (SLESF) with the exception of direct expenditures to the abandoned vehicle fund or other dedicated funds. This budget has been established based on the personnel, equipment and supplies needed to deliver the services the Department provides.

\$6,088,650

\$440,000

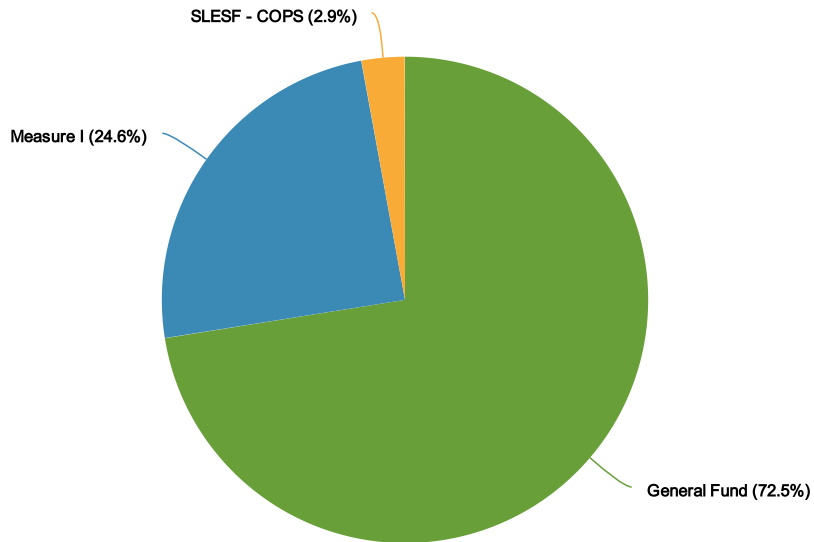
(7.79% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual



Police Department Expenditures by Fund

2024 Expenditures by Fund

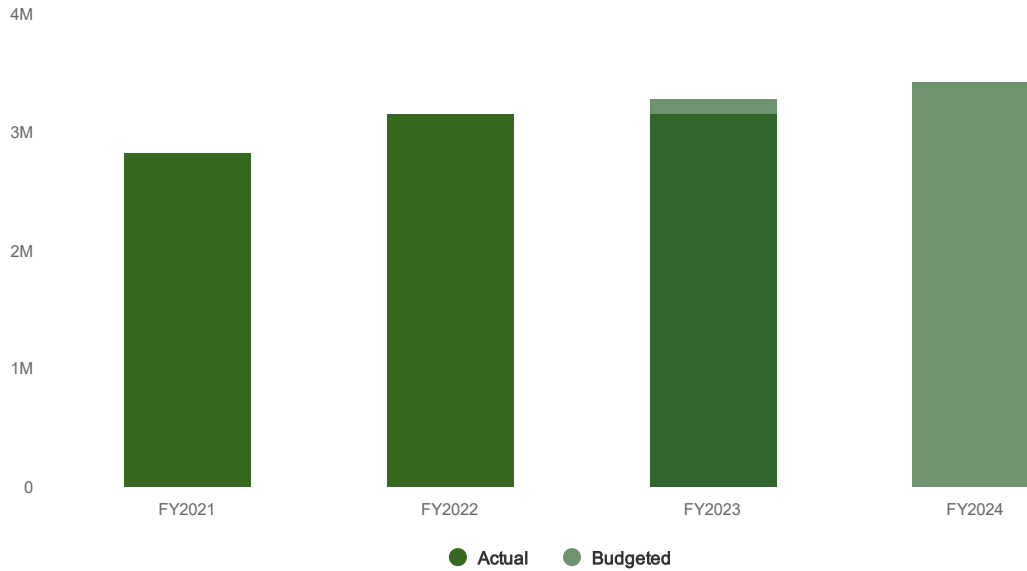


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
General Fund						
Salaries & Benefits	\$2,903,913	\$3,155,118	\$3,321,565	\$3,568,200	\$3,764,250	5.5%
Operating Expenditures	\$345,914	\$535,984	\$568,566	\$588,450	\$629,400	7%
Internal Service Charges	\$16,686	\$19,400	\$9,178	\$17,000	\$20,000	17.6%
Total General Fund:	\$3,266,512	\$3,710,502	\$3,899,309	\$4,173,650	\$4,413,650	5.8%
Measure I						
Transfer Out	\$1,100,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,500,000	15.4%
Total Measure I:	\$1,100,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,500,000	15.4%
SLESF - COPS						
Transfer Out	\$156,000	\$125,000	\$175,000	\$175,000	\$175,000	0%
Total SLESF - COPS:	\$156,000	\$125,000	\$175,000	\$175,000	\$175,000	0%
Total:	\$4,522,512	\$5,135,502	\$5,374,309	\$5,648,650	\$6,088,650	7.8%

Police Department Revenues Summary

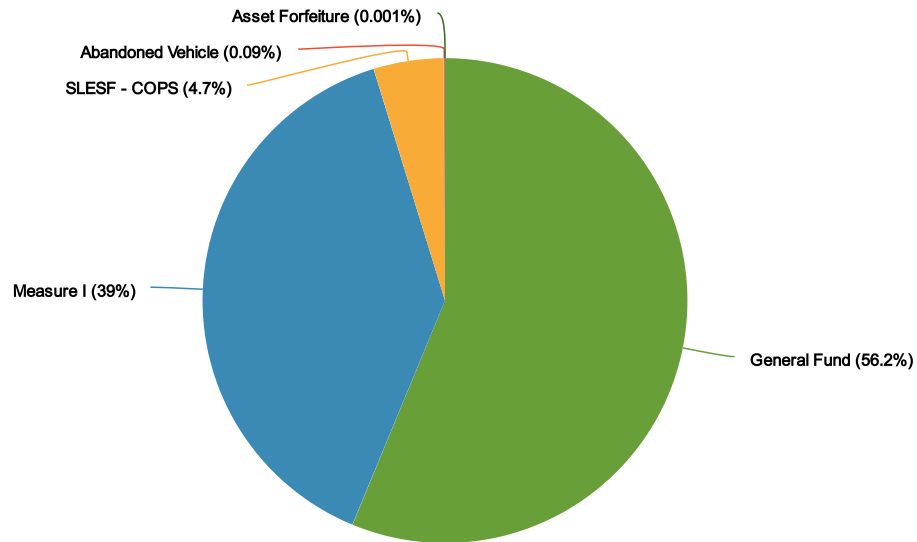
\$3,427,225 **\$143,505**
(4.37% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual



Police Department Revenue by Fund

2024 Revenue by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
General Fund						
Tax Related Revenue	\$25,429	\$33,855	\$32,917	\$34,400	\$34,500	0.3%
Fines, Forfeitures & Penalties	\$30,271	\$25,699	\$19,763	\$15,000	\$20,000	33.3%
Charges for Services	\$19,495	\$44,214	\$28,773	\$34,000	\$34,000	0%
Intergovernmental	\$11,114	\$27,695	\$127,063	\$146,320	\$145,000	-0.9%
All Other Revenue	\$12,291	\$15,747	\$7,990	\$17,000	\$17,200	1.2%
Transfer In	\$1,279,134	\$1,430,719	\$1,475,000	\$1,475,000	\$1,677,000	13.7%
Total General Fund:	\$1,377,734	\$1,577,929	\$1,691,506	\$1,721,720	\$1,927,700	12%
Abandoned Vehicle						
Charges for Services	\$2,772	\$5,832	\$3,352	\$3,000	\$3,000	0%
Total Abandoned Vehicle:	\$2,772	\$5,832	\$3,352	\$3,000	\$3,000	0%
Asset Forfeiture						
Use of Money & Property	\$7	-\$5	\$19	\$20	\$25	25%
Total Asset Forfeiture:	\$7	-\$5	\$19	\$20	\$25	25%
Measure I						
Tax Related Revenue	\$1,291,460	\$1,408,245	\$1,293,455	\$1,387,980	\$1,321,500	-4.8%
Use of Money & Property	\$3,995	\$3,080	\$15,536	\$15,000	\$15,000	0%
Total Measure I:	\$1,295,455	\$1,411,325	\$1,308,991	\$1,402,980	\$1,336,500	-4.7%
SLESF - COPS						

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Intergovernmental	\$156,727	\$161,285	\$162,736	\$156,000	\$160,000	2.6%
Total SLESF - COPS:	\$156,727	\$161,285	\$162,736	\$156,000	\$160,000	2.6%
Total:	\$2,832,695	\$3,156,366	\$3,166,604	\$3,283,720	\$3,427,225	4.4%

Police Department Fiscal Year 2022/23 Department Accomplishments

FY22/23 Goals	FY22/23 Accomplishments
Continue to Collaborate with City Administration to enhance the hiring process and employee program.	Enhancements have been implemented to include better compensation, recruitment strategies, and streamlining the pre-employment screening process. Contracting backgrounds with a more efficient investigation agency has reduced the time applicants spend in the pre-employment phase. In FY 22/23, we processed fourteen people through backgrounds. Our second Sergeant position has been filled, as has our vacant Community Service Officer position(s) and part-time Dispatcher position. Candidates for two of our four vacant patrol positions have been identified to attend the academy in August. This goal is considered an ongoing effort.
Continue to Strengthen the Employee Development Program.	Officers, supervisors, and support staff have attended a combined seven-hundred hours of certified professional training. We feel this number to be exceptional considering staffing challenges. This goal is considered an ongoing effort.
Collaborate with City Administration and City Department Heads to establish a Fleet Management Plan.	This year, we added more vehicles to our fleet than ever before. We now have three 2022 Ford Explorer Patrol vehicles, two of which were supported through a USA Grant. We added two 2022 Ford Explorer support vehicles, one of which was supported by a CSCOC/HHAP grant, and the other from the operating budget. Additionally, five patrol vehicles are on order and expected in the first quarter of FY 23/24. This cycle, we also added a 2015 Chevy Tahoe K9 Patrol vehicle, supported by FOSPD community donations, and a 2012 Chevy Tahoe K9 patrol vehicle purchased using City allocations. Most significantly, a fleet leasing/management program has been implemented to mitigate future fleet failures, as we experienced over the past several years. Four outdated fleet vehicles were surplussed this cycle, and two more are identified for surplus in the near future.
Implement Public Safety Surveillance System	Two ALPR systems have been installed, and comprehensive policies and procedures have been established for proper program management. Successful outcomes from our program include the closure of several investigations, such as stolen vehicles, a felony fugitive apprehension, hit-and-run collisions, a major assault investigation, a fentanyl seizure, and outside agency assistance on a kidnapping case. This aspect of the system monitors data of approximately 140K to 191K vehicles per week. Two live video cameras associated with this project have been purchased but are awaiting installation.
Fill Vacant Dispatcher Positions	We started FY 22/23 one vacant full-time Dispatcher-Records Specialist Position and one part-time Dispatcher position. Both were filled during this fiscal cycle; however, the full-time candidate opted out after several weeks of training. We have since retested and currently have one full-time candidate in background.
Building Improvements and Security	Fencing has been erected in our parking garage to dedicate space for general storage items and the safekeeping of found property. Our old general storage area has been converted to expand our evidence-maintenance capacity. Commercial security locks have been installed, and additional shelving has been purchased for this project. Two surveillance cameras have been purchased to enhance facility security.
Technology improvements	Eight outdated mobile data computers (MDCs) have been replaced with newer models to meet compatibility needs. This accounts for just over half of all assigned MDC units. Old and outdated Viewu Body Worn Cameras (BWCs) and unsupported Taser-X models were replaced with Axon BWCs and updated Taser-7 equipment. The upgrade included a maintenance contract and secure cloud storage and management software. This project provides officers with better tools for safety and evidence collection and provides a more reliable method for accountability.
Video Surveillance Registration Program	Although some progress has been made, we have not met this goal as other priorities absorbed valuable staff time. This goal will be continued into FY 23/24.
Improve Radio Communications	There has been a great deal of effort and progress on this project which is being carried over from the last cycle. We have secured over 60K in Homeland Security Grant Funding and are scheduled to install the repeater within the first quarter of FY 23/24. Compatibility issues are generating a need to carry this project over to FY23/24 and identify funding sources.

Police Department Fiscal Year 2023/24 Department Goals

FY23/24 Goals	Description
Continue to Collaborate with City Administration to enhance the hiring process and employee program.	We will carry over efforts to explore options to make employment with the City of Sonora more attractive and to be more competitive with regional agencies.
Continue to Strengthen the Employee Development Program.	Our goal is to maintain a 100% achievement on POST continued professional training standards and increase opportunities for in-service training for all staff.
Explore Facility Planning Options	The Police Department moved into the current building (a converted vehicle repair shop) in 1995, which was supposed to be temporary. The facility provides inadequate storage space, is of poor design, and has substandard safety considerations. There is no interview room; offices are shared by multiple employees; parking is unsecured; there is only one entrance/exit to the building, and sensitive/valuable equipment is elevated on wood braces to prevent water damage. We will be working to identify options for facility improvement as well as opportunities for a new facility/site. Planning and funding options will be explored to identify the best compatibility and opportunities for growth.
Complete Public Safety Surveillance System	Install the two live video cameras that were already purchased, completing the first phase of this project. We have discovered that one device per location doesn't provide enough coverage, so we will look into funding options for program expansion.
Fill Vacant Dispatcher Position	We have one full-time vacancy and anticipate another vacancy due to a pending retirement. Our goal is to have one vacancy filled as soon as possible to avoid dropping to critical staffing levels in dispatch when the other position is vacated.
Building Improvements and Security	The front/face of the facility is highly vulnerable to potential threats. Offices and the dispatch center windows facing the parking lot are of standard construction that can easily be breached. We will be exploring costs and funding opportunities to install bullet-resistant windows and siding/wall fortification to improve staff safety.
Technology improvements	Complete the mobile data computers (MDC) upgrade. Five additional units need to be added to meet compatibility needs. Our Mobile Audio Video units (dash-cams) are of various models and storage platforms. None are compatible with cloud storage, making it difficult to track audio/video evidence files from vehicles. Our goal is to begin upgrades on Mobile Audio Video units as the fleet vehicles are replaced.
Private Video Surveillance Registration Program	This goal is carried over from the previous cycle and is a community policing program that will allow the public to work closely with police to solve crimes. The voluntary program allows residents and businesses to register their video surveillance systems with the Police Department. Doing so will enhance investigative efforts and provide a quick reference for potential video evidence. The program will also empower the community to contribute to the safety and security of the city.
Improve Radio Communications	There has been a great deal of effort and progress on this project; however, it will be carried over from the last cycle. We have secured over 60K in Homeland Security Grant funding and are scheduled to install the repeater within the first quarter of FY 23/24. Compatibility issues are generating a need to upgrade portable and mobile radios as well as our dispatch console. This project is essential for the safety of the officers and the safety of the community needing police services.
Homeless Outreach Support Team (HOST)	In FY22/23, SPD created a multidisciplinary team to provide outreach to address the City's homelessness crisis. The team consists of an SPD homeless liaison officer, a Behavioral Health outreach professional, and an ATCAA housing coordinator, along with other members of social services and non-profits with specific resources. This team functions as a mobile navigation center. The goal for FY 23/24 is to formalize HOST with an MOU and hire a part-time Homeless Outreach Coordinator for case management. This position will be grant supported.
Road Emergency Access	Enforce expired tags on City streets to improve access for emergency vehicles.

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Police Department Operations (General Fund)



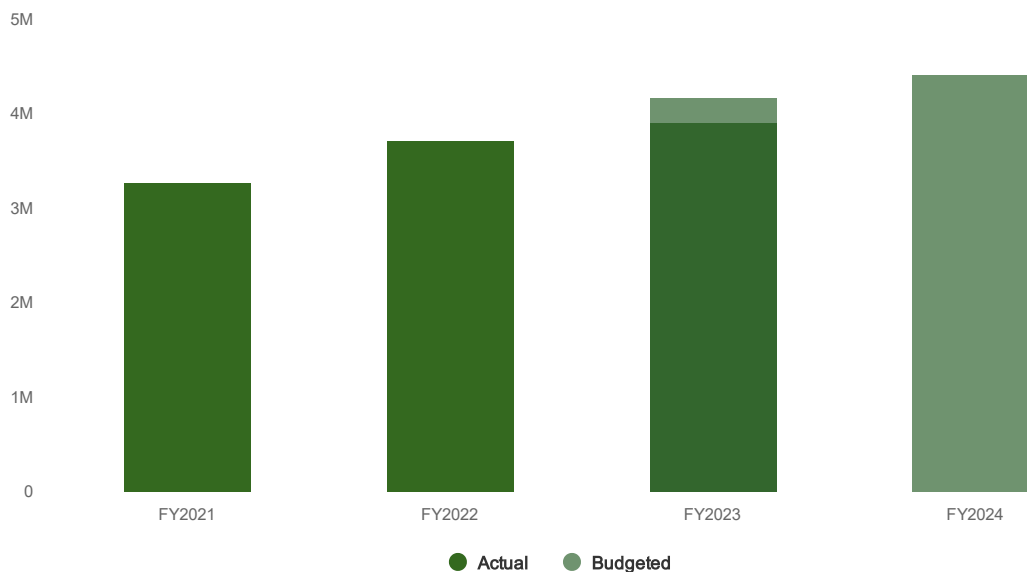
Turu VanderWiel
Chief of Police

The General Fund provides the largest amount of unrestricted funds for the department's operational costs, along with a transfer from the Measure I Fund. These funds support the needs associated with salaries and benefit costs; training for sworn and non-sworn personnel; equipment purchasing and maintenance, and facility maintenance and repair.

Police Department Operations (General Fund) Expenditures Summary

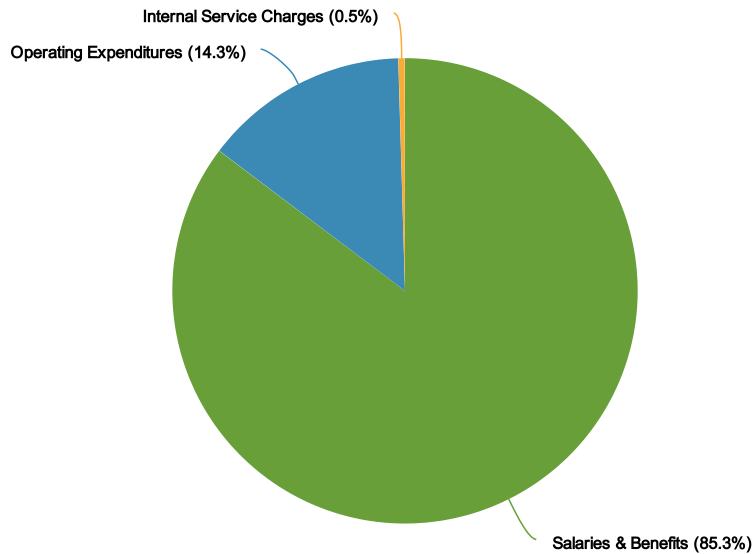
\$4,413,650 **\$240,000**
(5.75% vs. prior year)

Police Department Operations Proposed and Historical Budget vs. Actual



Police Department Operations (General Fund) Expenditures by Expense Type

Budgeted Expenditures by Expense Type



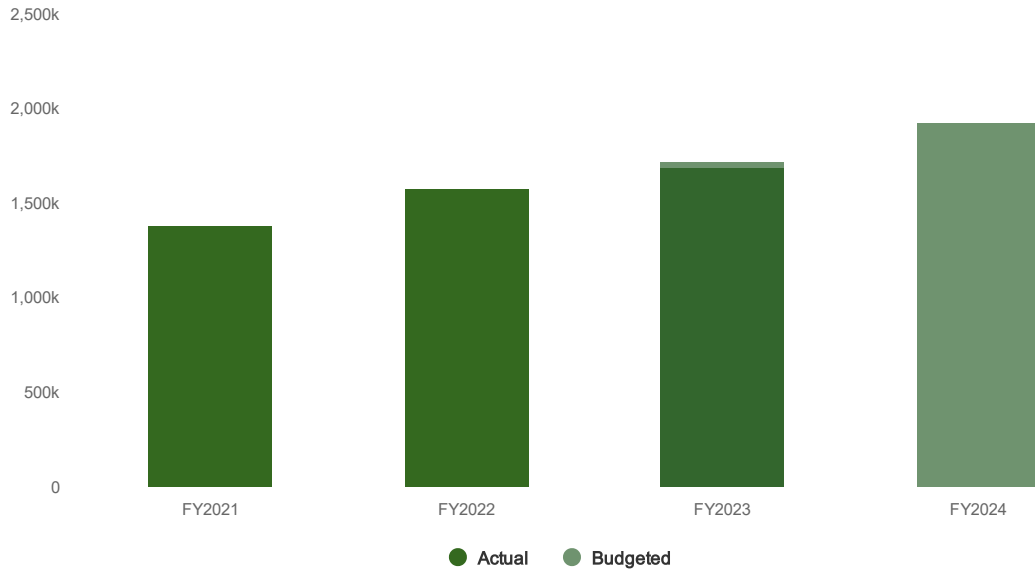
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						
Salaries, Regular	\$1,232,800	\$1,392,579	\$1,483,094	\$1,631,000	\$1,796,400	10.1%
Overtime	\$178,236	\$219,037	\$265,325	\$256,400	\$219,100	-14.5%
Relief/Reserve	\$121,866	\$97,867	\$116,992	\$122,200	\$149,600	22.4%
Holiday	\$49,651	\$53,094	\$53,868	\$53,900	\$61,100	13.4%
Uniform Allowance	\$16,600	\$20,800	\$23,253	\$24,000	\$24,000	0%
CalPERS	\$623,618	\$678,538	\$691,674	\$731,400	\$736,100	0.6%
F.I.C.A.	\$142,115	\$143,331	\$151,931	\$148,000	\$174,000	17.6%
Health & Medical Insurance	\$406,655	\$409,539	\$375,366	\$417,600	\$419,100	0.4%
Workers Compensation	\$100,230	\$95,293	\$121,002	\$121,900	\$134,100	10%
Unemployment Insurance	\$544	\$0	\$0	\$2,500	\$0	-100%
Other Employee Benefits	\$1,677	\$1,671	\$4,008	\$3,400	\$4,250	25%
Travel and Trainings	\$17,651	\$30,287	\$23,301	\$34,000	\$32,400	-4.7%
Post Reimbursable Training	\$10,334	\$11,692	\$7,301	\$17,000	\$9,100	-46.5%
Dues, Memberships & Publications	\$1,936	\$1,390	\$4,450	\$4,900	\$5,000	2%
Total Salaries & Benefits:	\$2,903,913	\$3,155,118	\$3,321,565	\$3,568,200	\$3,764,250	5.5%
Operating Expenditures						
Supplies	\$9,800	\$9,763	\$10,529	\$10,000	\$10,000	0%
Safety Supplies	\$15,811	\$21,398	\$34,415	\$52,000	\$29,000	-44.2%
Equipment Non Capital	\$1,169	\$8,799	\$817	\$1,000	\$6,000	500%

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Postage and Shipping	\$1,217	\$1,263	\$1,890	\$2,000	\$1,000	-50%
Printing and Forms	\$1,790	\$1,657	\$1,585	\$1,700	\$2,000	17.6%
Signage	\$0	\$494	\$0	\$500	\$500	0%
Rental Equipment	\$24,437	\$24,062	\$22,695	\$23,500	\$24,300	3.4%
Computer Equipment	\$9,383	\$21,328	\$24,785	\$38,000	\$25,200	-33.7%
Communications	\$7,236	\$6,989	\$6,485	\$6,400	\$7,700	20.3%
Water and Waste	\$1,609	\$1,982	\$1,711	\$1,700	\$1,900	11.8%
Power and Propane	\$9,399	\$11,008	\$10,114	\$10,000	\$10,300	3%
Transportation Fuel	\$22,228	\$40,978	\$35,039	\$37,000	\$36,000	-2.7%
Internet	\$11,733	\$16,799	\$18,527	\$20,000	\$19,700	-1.5%
Outside Services	\$20,967	\$32,391	\$61,128	\$49,000	\$76,000	55.1%
Information Tech Services	\$15,097	\$25,506	\$21,576	\$21,000	\$25,100	19.5%
Pre Employment	\$11,428	\$17,596	\$25,967	\$17,500	\$55,100	214.9%
County Services	\$4,335	\$3,867	\$3,079	\$8,700	\$4,200	-51.7%
Community Education	\$1,205	\$6,900	\$7,000	\$7,000	\$7,000	0%
Settlements Legal/Insurance	\$110	\$0	\$0	\$0	\$0	0%
General Liability Insurance	\$63,812	\$65,349	\$77,501	\$77,000	\$90,900	18.1%
Public Notices	\$0	\$536	\$0	\$750	\$400	-46.7%
Building Equip Maint & Repair	\$688	\$2,356	\$5,330	\$2,000	\$3,000	50%
Buidling Maint and Repair	\$27,891	\$6,602	\$9,793	\$7,200	\$8,000	11.1%
Equipment Maintenance	\$81,901	\$16,377	\$19,377	\$15,000	\$15,000	0%
Radio Maintenance	\$2,667	\$15,166	\$15,166	\$15,000	\$17,600	17.3%
Facility Enhancement	\$0	\$0	\$1,874	\$7,000	\$6,500	-7.1%
Capital Asset	\$0	\$19,507	\$0	\$0	\$0	0%
Capital Asset: Vehicles	\$0	\$157,311	\$152,183	\$157,500	\$147,000	-6.7%
Total Operating Expenditures:	\$345,914	\$535,984	\$568,566	\$588,450	\$629,400	7%
Internal Service Charges						
Self-Insured Dental	\$16,686	\$19,400	\$9,178	\$17,000	\$20,000	17.6%
Total Internal Service Charges:	\$16,686	\$19,400	\$9,178	\$17,000	\$20,000	17.6%
Total Expense Objects:	\$3,266,512	\$3,710,502	\$3,899,309	\$4,173,650	\$4,413,650	5.8%

Police Department Operations (General Fund) Revenues Summary

\$1,927,700 **\$205,980**
(11.96% vs. prior year)

Police Department Operations Proposed and Historical Budget vs. Actual



Police Department Operations (General Fund) Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
General Fund						
Prop 172 - Public Safety	\$25,429	\$33,855	\$32,917	\$34,400	\$34,500	0.3%
Vehicle Code Fines	\$547	\$215	\$0	\$0	\$0	0%
Parking Ordinance Fines	\$2,624	\$4,723	\$3,225	\$3,500	\$4,000	14.3%
Court Fines	\$15,846	\$17,499	\$13,325	\$8,000	\$12,000	50%
Parking Tickets	\$4,858	\$3,242	\$3,213	\$3,500	\$4,000	14.3%
Booking Fees	\$6,397	\$20	\$0	\$0	\$0	0%
Fingerprint Services	\$1,271	\$5,631	\$3,360	\$4,000	\$4,000	0%
Police Department Services	\$18,224	\$38,583	\$25,413	\$30,000	\$30,000	0%
Grants/Donations	\$11,114	\$27,695	\$127,063	\$146,320	\$145,000	-0.9%
Credit Card Fees	\$515	\$1,265	\$840	\$1,000	\$1,200	20%
Post Training Reimbursement	\$11,703	\$14,482	\$7,150	\$16,000	\$16,000	0%
State Mandated Costs	\$73	\$0	\$0	\$0	\$0	0%
Transfers In	\$1,279,134	\$1,430,719	\$1,475,000	\$1,475,000	\$1,677,000	13.7%
Total General Fund:	\$1,377,734	\$1,577,929	\$1,691,506	\$1,721,720	\$1,927,700	12%

Measure I: Police Department



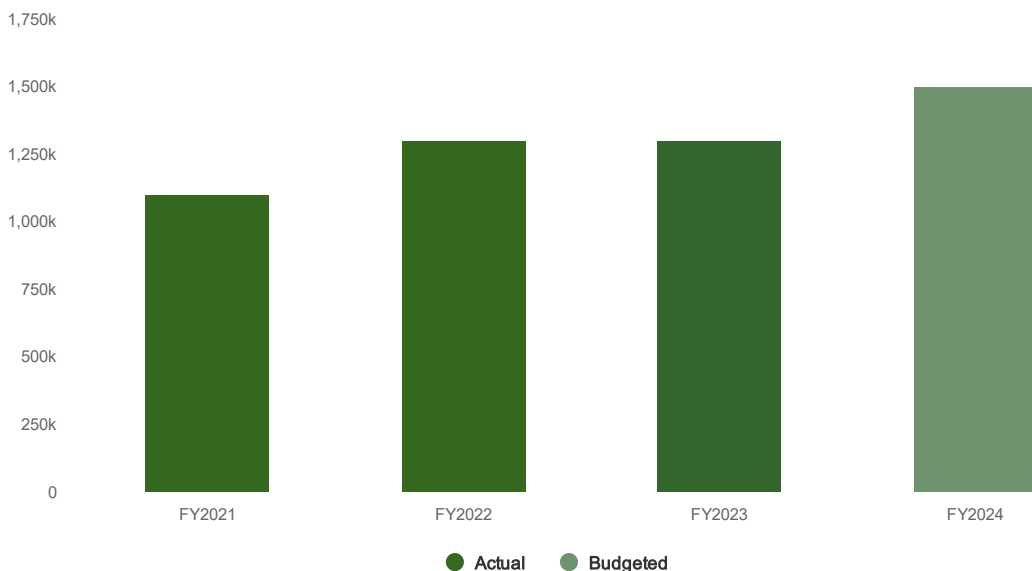
Turu VanderWiel
Chief of Police

The Police Department's Measure I fund was established as a result of a sales tax increase which took effect January 1, 2005. In 2004, the voters passed a special tax initiative for a ½% increase to sales tax within the city limits. The purpose of this initiative was to improve city services for residents, businesses, and visitors to the City of Sonora. The Police Department receives 60% of this revenue for the purpose of hiring additional law enforcement and support personnel, updating safety equipment, providing educational funding, replacing expired vehicles, and expanding police facilities, allowing for departmental growth. The budgeted amount is transferred from the Special Revenue Fund to support the General Fund expenses in this department.

Measure I: Police Department Expenditures Summary

\$1,500,000 **\$200,000**
(15.38% vs. prior year)

Measure I: Police Department Proposed and Historical Budget vs. Actual



Measure I: Police Department Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Measure I						
Transfer Out	\$1,100,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,500,000	15.4%
Total Measure I:	\$1,100,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,500,000	15.4%

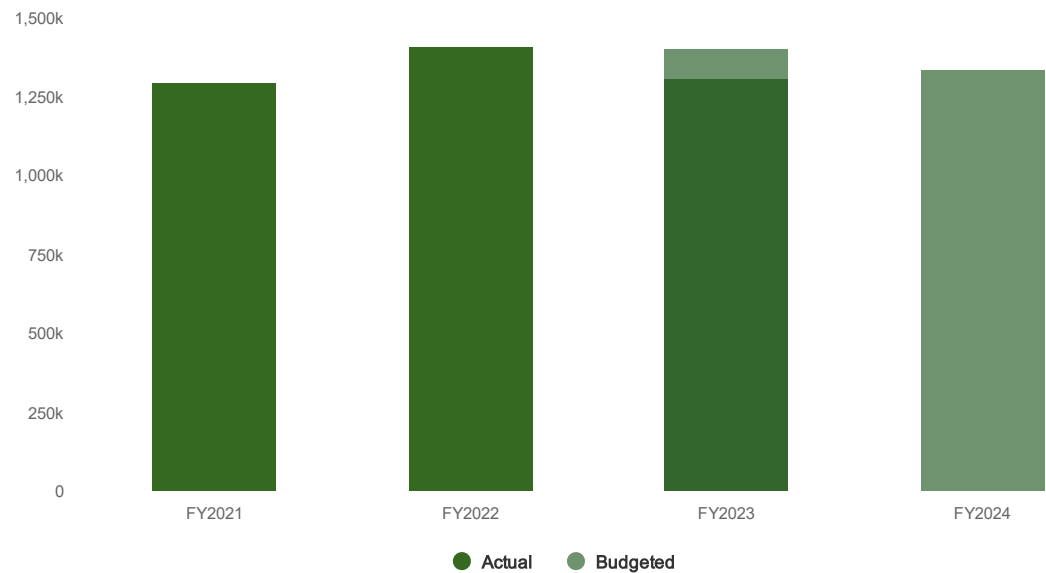
Measure I: Police Department Revenues Summary

\$1,336,500

-\$66,480

(-4.74% vs. prior year)

Measure I: Police Department Proposed and Historical Budget vs. Actual



Measure I: Police Department Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Measure I						
Tax Related Revenue	\$1,291,460	\$1,408,245	\$1,293,455	\$1,387,980	\$1,321,500	-4.8%
Use of Money & Property	\$3,995	\$3,080	\$15,536	\$15,000	\$15,000	0%
Total Measure I:	\$1,295,455	\$1,411,325	\$1,308,991	\$1,402,980	\$1,336,500	-4.7%



Supplemental Law Enforcement Services Fund



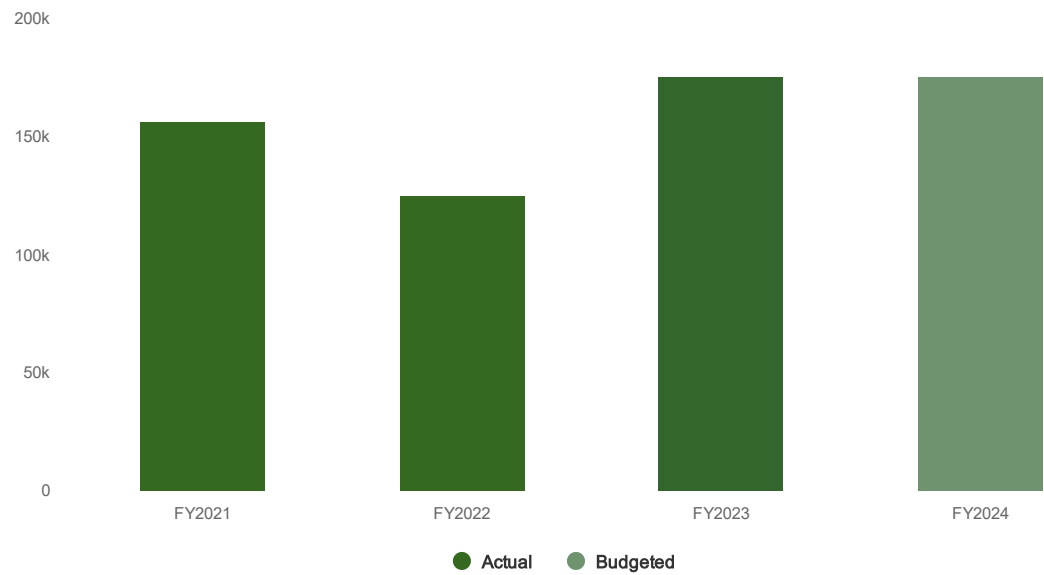
Turu VanderWiel
Chief of Police

The COPS program was initially funded in the 1996-1997 California state budget and has been funded yearly since that date. Government Code section 30061 (c) (1) specifies the details of future funding of the COPS program through the Supplemental Law Enforcement Services Fund (SLESF). SLESF funds are grant funds and the enabling legislation mandates each municipality will receive funds yearly to be spent on “front line law enforcement services.”

Supplemental Law Enforcement Services Expenditures Summary

\$175,000 **\$0**
(0.00% vs. prior year)

Supplemental Law Enforcement Services Fund Proposed and Historical Budget vs. Actual



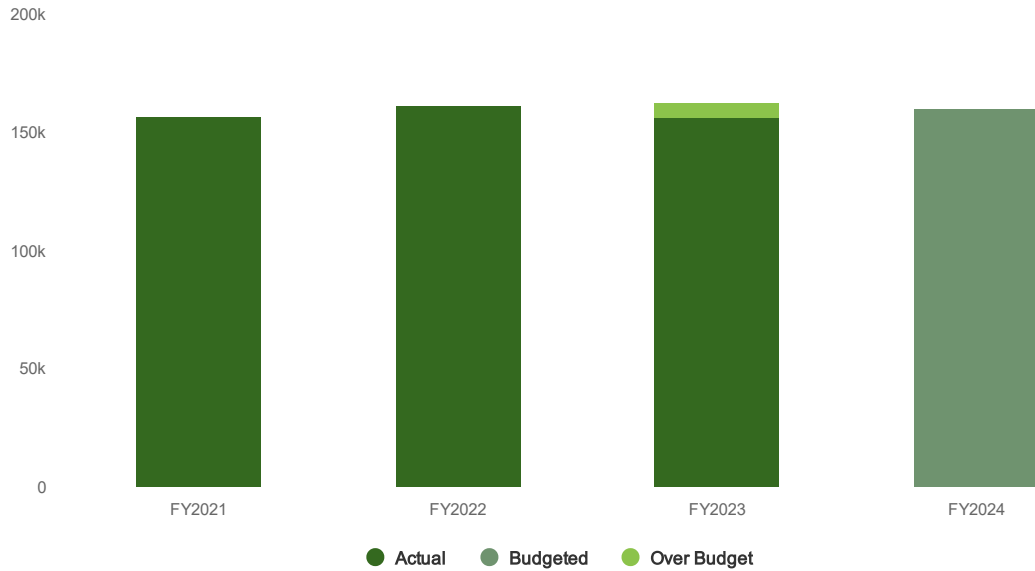
Supplemental Law Enforcement Services Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
SLESF - COPS						
Transfer Out	\$156,000	\$125,000	\$175,000	\$175,000	\$175,000	0%
Total SLESF - COPS:	\$156,000	\$125,000	\$175,000	\$175,000	\$175,000	0%

Supplemental Law Enforcement Services Revenues Summary

\$160,000 **\$4,000**
(2.56% vs. prior year)

Supplemental Law Enforcement Services Fund Proposed and Historical Budget vs. Actual



Supplemental Law Enforcement Services Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
SLESF - COPS						
Intergovernmental	\$156,727	\$161,285	\$162,736	\$156,000	\$160,000	2.6%
Total SLESF - COPS:	\$156,727	\$161,285	\$162,736	\$156,000	\$160,000	2.6%

Fire Department



Aimee New
Fire Chief

The Sonora Fire Department provides fire services for the City of Sonora. Sonora is a wildland urban interface area; it is heavily wooded and has steep terrain causing a high fire risk to the City. The Sonora Fire Department provides all risk/all hazard emergency services to the City of Sonora and surrounding areas of Tuolumne County. Sonora has one fire station located at 201 South Shepherd Street and is centrally located within the community. The department is staffed with two full-time personnel and intern/volunteer firefighters when available. The department relies on the participation of volunteers, off duty full-time and part-time personnel and other County fire resources to handle large emergency events. The Fire Department responds to over 2000 emergency calls for service each year.

Fire Department Staffing

Total Budgeted FTE's							
Summary Positions by Department							
	2017/18 Approved	2018/19 Approved	2019/20 Approved	2020/21 Approved	2021/22 Approved	2022/23 Approved	2023/24 Approved
Fire Department							
Fire Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Fire Captain	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Fire Engineer	3.0	3.0	2.0	2.0	2.0	3.0	3.0
Fire Engineer Relief	1.6	1.6	1.6	1.6	1.6	0.8	0.8
Volunteers	0.2	0.2	0.3	0.3	0.3	0.3	0.3
Interns	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Office Assistant	0.4	0.6	0.6	0.6	0.6	0.6	0.6
Total Department FTE's	9.3	9.5	8.6	8.6	8.6	8.8	8.8

Fire Department Expenditures Summary

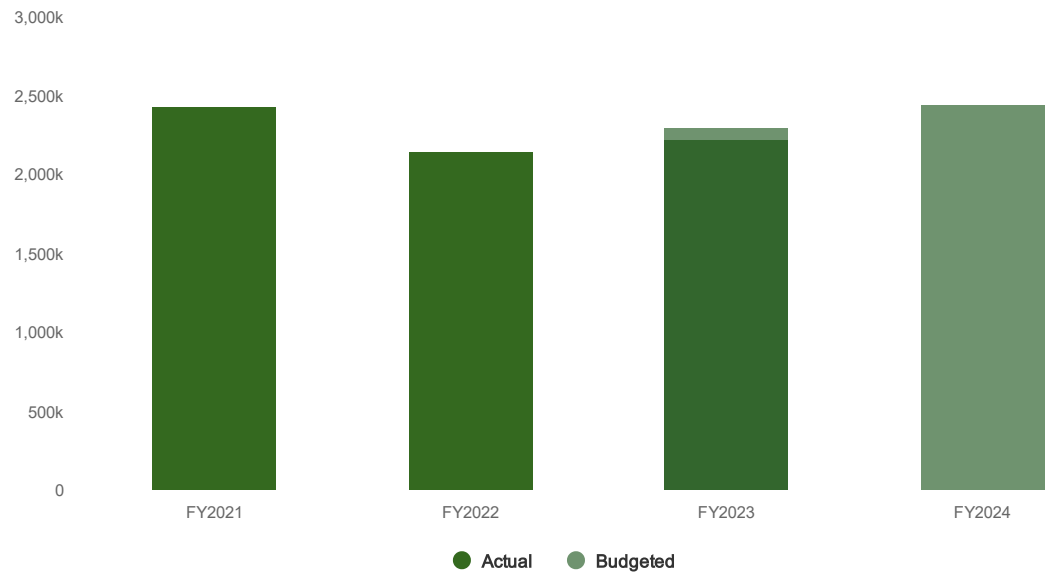
The General Fund provides the largest amount of unrestricted funds for the Department's operational needs. This fund supports the majority of the operational costs associated with the department's services. The balance of the Department's budget is from Measure I. This budget has been established based on the personnel, equipment and supply needed to deliver the services the Department provides.

\$2,445,800

\$136,800

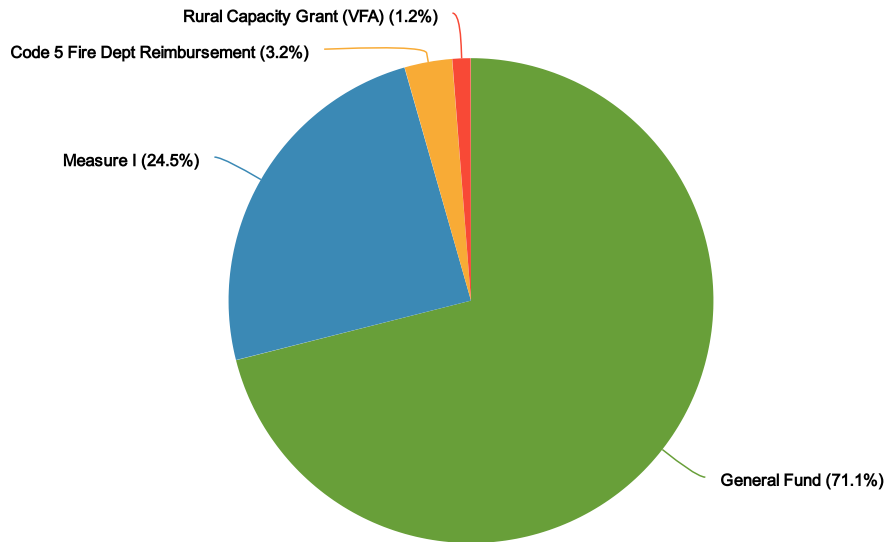
(5.92% vs. prior year)

Fire Department Proposed and Historical Budget vs. Actual



Fire Department Expenditures by Fund

2024 Expenditures by Fund

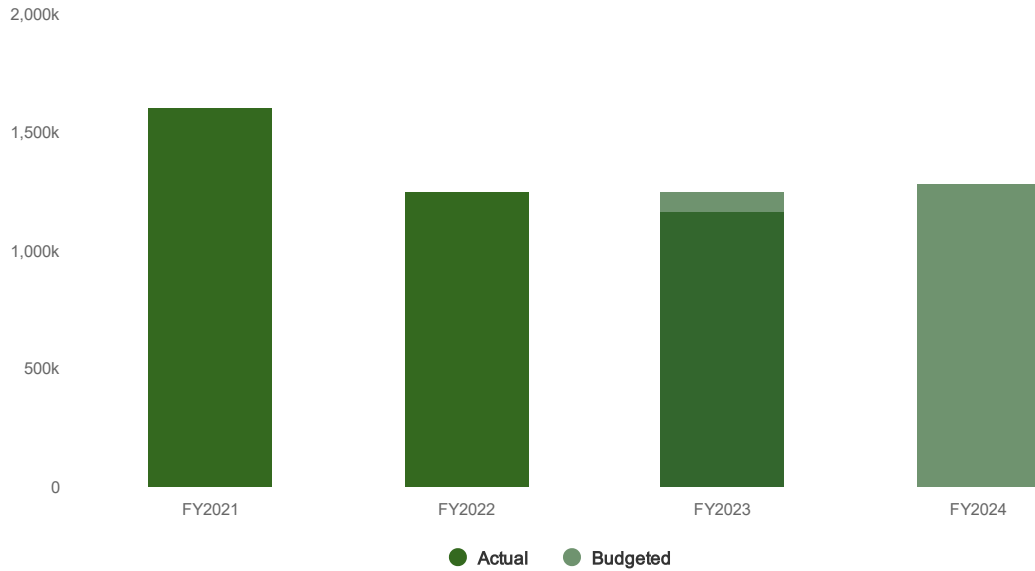


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
General Fund						
Salaries & Benefits	\$1,228,889	\$1,353,615	\$1,406,017	\$1,440,100	\$1,526,700	6%
Operating Expenditures	\$136,597	\$161,296	\$168,768	\$189,200	\$205,100	8.4%
Internal Service Charges	\$3,413	\$7,901	\$5,901	\$6,500	\$6,000	-7.7%
Total General Fund:	\$1,368,900	\$1,522,812	\$1,580,686	\$1,635,800	\$1,737,800	6.2%
Code 5 Fire Dept Reimbursement						
Salaries & Benefits	\$72,166	\$39,013	\$55,994	\$74,200	\$58,000	-21.8%
Operating Expenditures	\$0	\$166	\$10,681	\$16,000	\$0	-100%
Transfer Out	\$68,084	\$58,450	\$0	\$0	\$20,000	N/A
Total Code 5 Fire Dept Reimbursement:	\$140,250	\$97,629	\$66,675	\$90,200	\$78,000	-13.5%
Measure I						
Transfer Out	\$350,000	\$500,000	\$550,000	\$550,000	\$600,000	9.1%
Total Measure I:	\$350,000	\$500,000	\$550,000	\$550,000	\$600,000	9.1%
Rural Capacity Grant (VFA)						
Salaries & Benefits	\$0	\$0	\$1,886	\$3,000	\$1,500	-50%
Operating Expenditures	\$583,196	\$35,747	\$28,310	\$30,000	\$28,500	-5%
Total Rural Capacity Grant (VFA):	\$583,196	\$35,747	\$30,196	\$33,000	\$30,000	-9.1%
Total:	\$2,442,346	\$2,156,188	\$2,227,557	\$2,309,000	\$2,445,800	5.9%

Fire Department Revenues Summary

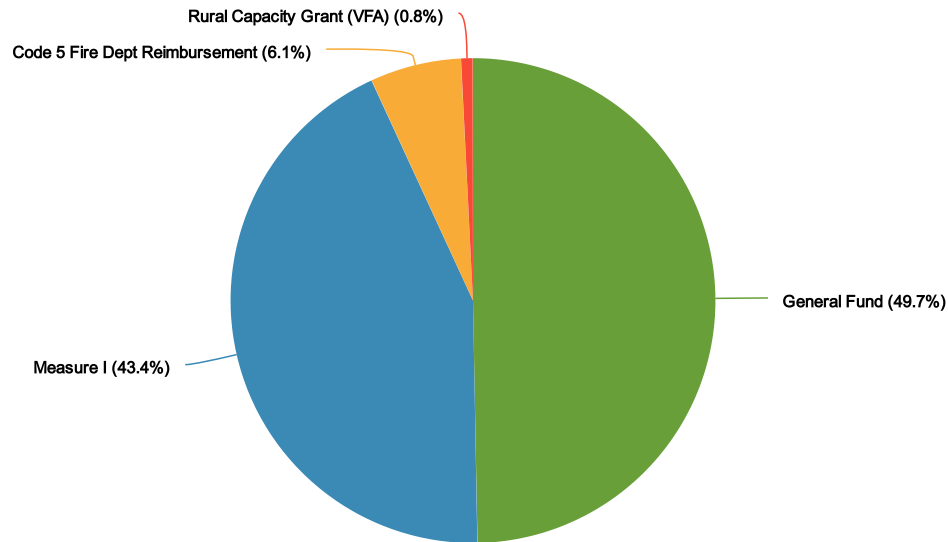
\$1,281,825 **\$30,950**
(2.47% vs. prior year)

Fire Department Proposed and Historical Budget vs. Actual



Fire Department Revenue by Fund

2024 Revenue by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
General Fund						
Charges for Services	\$16,419	\$24,079	\$32,462	\$30,500	\$36,000	18%
Intergovernmental	\$300	\$1,000	\$0	\$1,000	\$1,000	0%
All Other Revenue	\$15	\$35	\$40	\$50	\$200	300%
Transfer In	\$350,000	\$500,000	\$550,000	\$550,000	\$600,000	9.1%
Total General Fund:	\$366,734	\$525,114	\$582,502	\$581,550	\$637,200	9.6%
Code 5 Fire Dept Reimbursement						
All Other Revenue	\$142,666	\$62,403	\$33,689	\$75,000	\$78,000	4%
Total Code 5 Fire Dept Reimbursement:	\$142,666	\$62,403	\$33,689	\$75,000	\$78,000	4%
Measure I						
Tax Related Revenue	\$538,108	\$586,767	\$538,940	\$578,325	\$550,625	-4.8%
Use of Money & Property	\$733	\$1,058	\$6,131	\$6,000	\$6,000	0%
Total Measure I:	\$538,841	\$587,825	\$545,071	\$584,325	\$556,625	-4.7%
Rural Capacity Grant (VFA)						
Intergovernmental	\$392,826	\$19,893	\$10,000	\$10,000	\$10,000	0%
Transfer In	\$168,083	\$58,450	\$0	\$0	\$0	0%
Total Rural Capacity Grant (VFA):	\$560,909	\$78,343	\$10,000	\$10,000	\$10,000	0%
Total:	\$1,609,151	\$1,253,685	\$1,171,262	\$1,250,875	\$1,281,825	2.5%

Fire Department Fiscal Year 2022/23 Department Accomplishments

FY22/23 Goals	FY22/23 Accomplishments
Training	Met annual training standards. Developed and implemented annual training plan; Met all State and Federal mandated training requirements; Succession training completed for all department staff; Hosted Bi-Annual Career Days with Columbia College Fire Academy in Spring and Fall. Certified two CPR instructors. Certified two California Fire Inspectors in the department.
Prevention	Completed over 300 defensible space inspections. Completed numerous residential and commercial fire sprinkler and fire alarms inspections. Completed over 600 business inspections. Created new fire and life safety inspection forms. Issued 36 hazardous operational permits.
Operations	Responded to all emergency calls within the City limits in under 4 minutes 90% of the time. Participated in CFAA agreement for master mutual aid program in the State of California with two deployments; Oak and Mesquite Incidents. Researched and applied for available grants that can support department operations. Completed contract negotiations for fire protection services with Chicken Ranch Rancheria, approved by Tribal and City Council.
Logistics	Opened and hired recruitment for Full-time Engineer position, hired one full-time Fire Engineer. Tested for Volunteer/Intern Firefighters, hired two Intern Firefighters; Completed all annual testing for equipment and apparatus.
Finance	Applied for SAFER grant for Firefighter positions, award not received; Purchased needed equipment through the RFC Grant; Filed AFG Regional for radios, not awarded. Began the CDBG Grant purchase process for new Type 6 Fire Engine. Maintained budget expenses within annual allowance.
Special Events/Historical Companies	Hosted 162th Annual Firefighter Ball at the Opera Hall; Participated in all City hosted annual events. Interior remodel and improvements to the Fire Museum. Opened Museum Mondays.

Fire Department Fiscal Year 2023/24 Department Goals

FY23/24 Goals	Description
Continue to Collaborate with City Administration to enhance the hiring process and employee program.	Approve new job descriptions for Firefighter and salary schedule. Hire 9 full-time employees for Chicken Ranch Fire Department contract.
Continue to Strengthen the Employee Development Program.	Encourage personal development and training opportunities for employees.
Collaborate with City Administration and City Department Heads to establish a Fleet Management Plan.	Develop and implement an annual fleet replacement program that will finance lease and purchase options.
Implement digital inspection program	Complete digital fire prevention inspection forms and implement program.
Facility Enhancements	Repair or replace roof, patch asphalt, install new door locks.
Technology improvements	Purchase two new computers for fire station staff. Purchase needed equipment for EOC operations.
Improve radio communications	Purchase portable radios with new technology.
Complete CDBG Grant	Post RFP's and purchase approved Community Development Block Grant fire equipment
Complete LAFCO process for Chicken Ranch contract	Meet with City legal team to prepare and complete LAFCO application.
Succession planning	Continue succession planning for future Fire Department leadership.

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Fire Department Operations (General Fund)



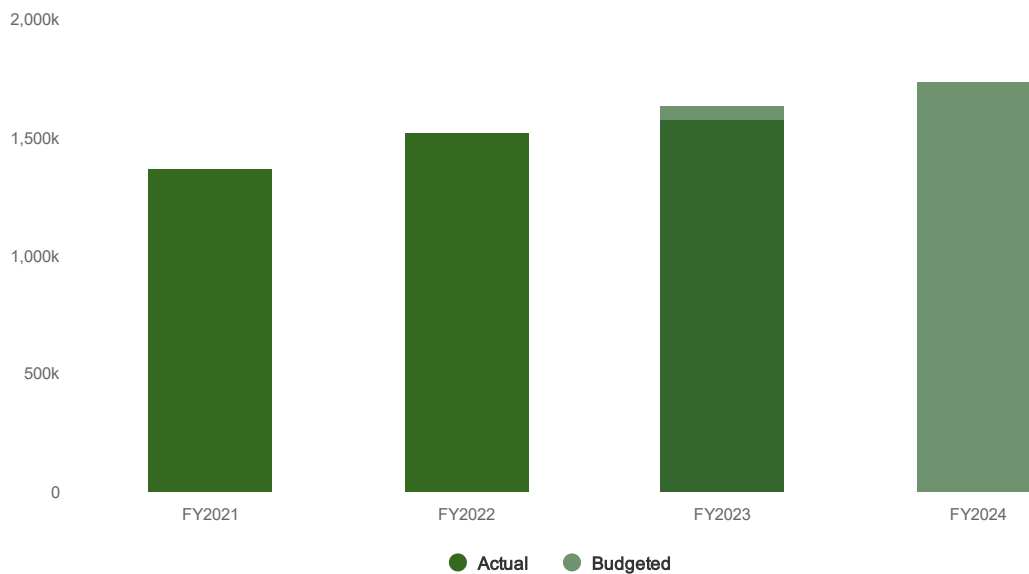
Aimee New
Fire Chief

The General Fund provides the largest amount of unrestricted funds for the department's operational costs, along with a transfer from the Measure I Fund. These funds support the needs associated with salaries and benefit costs; training for all personnel; equipment purchasing and maintenance, and facility maintenance and repair.

Fire Department Operations (General Fund) Expenditures Summary

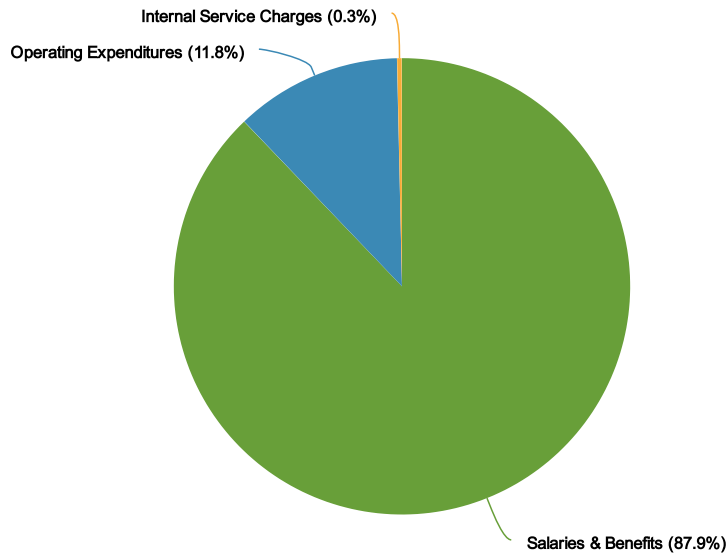
\$1,737,800 **\$102,000**
(6.24% vs. prior year)

Fire Department Operations Proposed and Historical Budget vs. Actual



Fire Department Operations (General Fund) Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Salaries & Benefits						
Salaries, Regular	\$511,714	\$561,930	\$636,352	\$633,000	\$664,300	4.9%
Overtime	\$98,905	\$118,004	\$72,377	\$82,000	\$82,200	0.2%
Relief/Reserve	\$54,097	\$56,207	\$28,787	\$40,000	\$41,600	4%
Holiday	\$21,068	\$27,564	\$33,771	\$33,800	\$34,800	3%
Uniform Allowance	\$10,833	\$9,284	\$10,275	\$11,400	\$12,000	5.3%
Intern Fire	\$9,660	\$16,207	\$18,346	\$26,000	\$31,000	19.2%
CalPERS	\$222,936	\$250,415	\$293,122	\$293,600	\$295,700	0.7%
F.I.C.A.	\$53,120	\$59,333	\$58,763	\$61,100	\$64,100	4.9%
Health & Medical Insurance	\$161,289	\$172,461	\$177,248	\$178,800	\$204,100	14.1%
Workers Compensation	\$78,416	\$73,562	\$72,283	\$72,300	\$88,000	21.7%
Unemployment Insurance	\$1,467	\$79	\$0	\$500	\$0	-100%
Other Employee Benefits	\$558	\$1,085	\$1,203	\$1,600	\$1,900	18.8%
Travel and Trainings	\$2,972	\$5,070	\$2,497	\$4,000	\$5,000	25%
Dues, Memberships & Publications	\$1,856	\$2,414	\$993	\$2,000	\$2,000	0%
Total Salaries & Benefits:	\$1,228,889	\$1,353,615	\$1,406,017	\$1,440,100	\$1,526,700	6%
Operating Expenditures						
Supplies	\$3,332	\$2,356	\$3,516	\$4,500	\$4,000	-11.1%
Safety Supplies	\$6,453	\$2,818	\$2,224	\$5,000	\$5,000	0%
Equipment Non Capital	\$11,996	\$10,553	\$817	\$9,100	\$9,100	0%

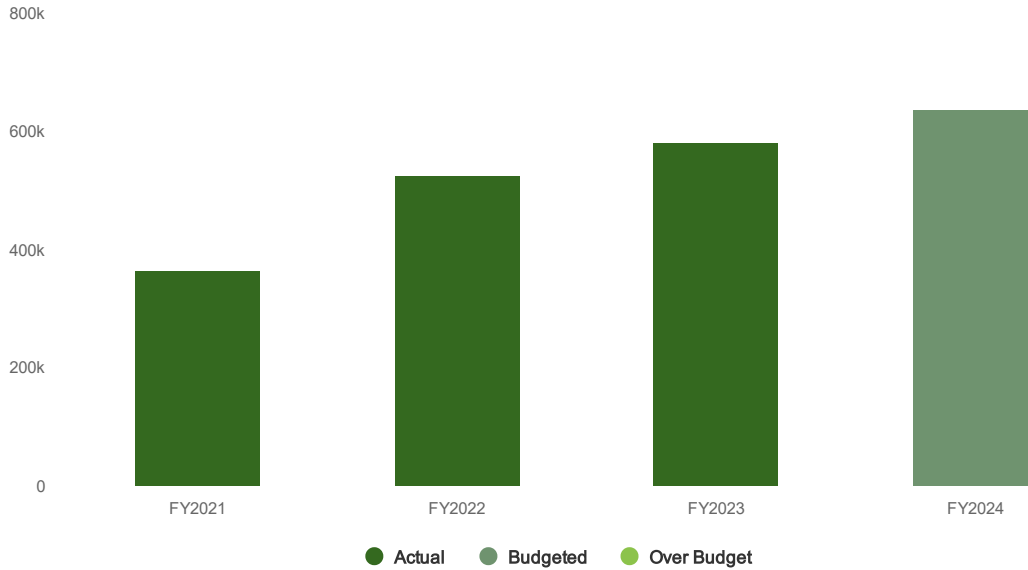
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Postage and Shipping	\$403	\$633	\$782	\$1,200	\$1,500	25%
Printing and Forms	\$129	\$280	\$924	\$0	\$500	N/A
Rental Equipment	\$3,979	\$3,952	\$5,540	\$5,600	\$4,500	-19.6%
Computer Equipment	\$1,264	\$705	\$1,763	\$3,000	\$3,000	0%
Communications	\$1,432	\$1,552	\$1,460	\$1,600	\$1,500	-6.2%
Water and Waste	\$3,233	\$3,833	\$2,742	\$3,500	\$3,500	0%
Power and Propane	\$10,303	\$11,869	\$13,798	\$11,500	\$12,000	4.3%
Transportation Fuel	\$12,575	\$20,122	\$19,441	\$20,000	\$20,000	0%
Internet	\$1,595	\$1,519	\$1,421	\$2,500	\$2,500	0%
Outside Services	\$2,174	\$1,050	\$667	\$2,000	\$2,000	0%
Information Tech Services	\$2,134	\$0	\$0	\$2,000	\$2,000	0%
Pre Employment	\$3,894	\$5,640	\$1,636	\$6,000	\$6,000	0%
General Liability Insurance	\$44,680	\$66,183	\$77,000	\$77,000	\$91,800	19.2%
Public Notices	\$0	\$396	\$0	\$200	\$200	0%
Building Equip Maint & Repair	\$1,129	\$2,802	\$1,360	\$3,000	\$3,000	0%
Buidling Maint and Repair	\$917	\$2,703	\$17,615	\$3,500	\$3,500	0%
Equipment Maintenance	\$24,297	\$19,086	\$12,478	\$25,000	\$25,000	0%
Radio Maintenance	\$266	\$230	\$570	\$500	\$1,000	100%
Facility Enhancement	\$414	\$3,014	\$3,014	\$2,000	\$3,000	50%
Hydrant Maintenance	\$0	\$0	\$0	\$500	\$500	0%
Total Operating Expenditures:	\$136,597	\$161,296	\$168,768	\$189,200	\$205,100	8.4%
Internal Service Charges						
Self-Insured Dental	\$3,413	\$7,901	\$5,901	\$6,500	\$6,000	-7.7%
Total Internal Service Charges:	\$3,413	\$7,901	\$5,901	\$6,500	\$6,000	-7.7%
Total Expense Objects:	\$1,368,900	\$1,522,812	\$1,580,686	\$1,635,800	\$1,737,800	6.2%

Fire Department Operations (General Fund) Revenues Summary

Revenues for the Sonora Fire Department Operations consist of a transfer from Measure I, department services, including fire and safety inspections, and grants.

\$637,200 **\$55,650**
(9.57% vs. prior year)

Fire Department Operations Proposed and Historical Budget vs. Actual



Fire Department Operations (General Fund) Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
General Fund						
Fire Department Services	\$16,419	\$22,282	\$30,443	\$28,000	\$31,000	10.7%
Chicken Ranch Fire Services	\$0	\$1,797	\$2,019	\$2,500	\$5,000	100%
Grants/Donations	\$300	\$1,000	\$0	\$1,000	\$1,000	0%
Credit Card Fees	\$15	\$35	\$40	\$50	\$200	300%
Transfers In	\$350,000	\$500,000	\$550,000	\$550,000	\$600,000	9.1%
Total General Fund:	\$366,734	\$525,114	\$582,502	\$581,550	\$637,200	9.6%

Measure I: Fire Department



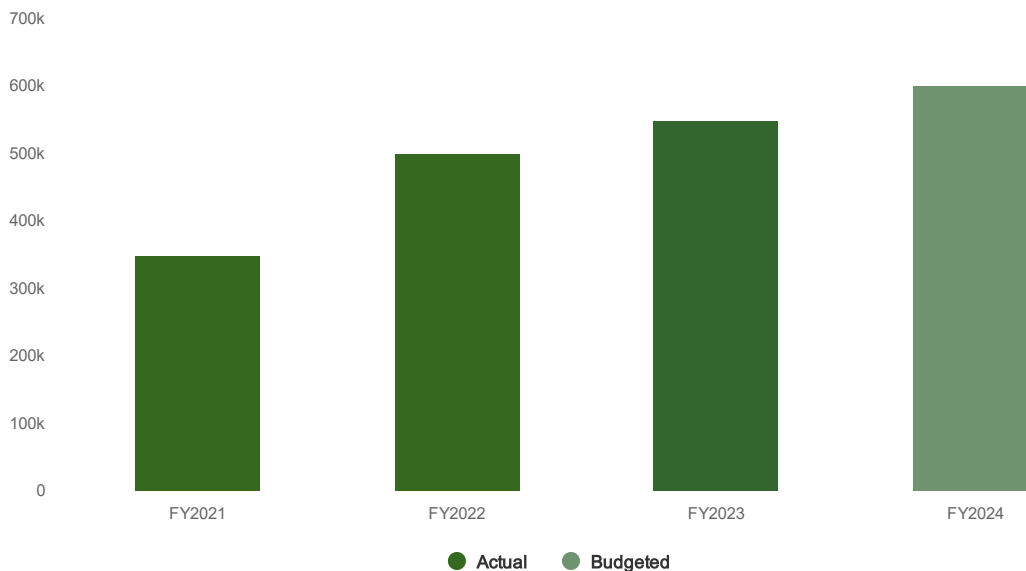
Aimee New
Fire Chief

The Fire Department's Measure I fund was established as a result of a sales tax increase which took effect January 1, 2005. In 2004, the voters passed a special tax initiative for a ½% increase to sales tax within the city limits. The purpose of this initiative was to improve city services for residents, businesses, and visitors to the City of Sonora. The Fire Department receives 25% of this revenue for the purpose of hiring and supporting additional personnel, updating safety equipment, providing educational funding, replacing expired vehicles, and expanding facilities, allowing for departmental growth. The budgeted amount is transferred from the Special Revenue Fund to support the General Fund expenses in this department.

Measure I: Fire Department Expenditures Summary

\$600,000 **\$50,000**
(9.09% vs. prior year)

Fire Department Measure I Proposed and Historical Budget vs. Actual



Measure I: Fire Department Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Measure I						
Transfer Out	\$350,000	\$500,000	\$550,000	\$550,000	\$600,000	9.1%
Total Measure I:	\$350,000	\$500,000	\$550,000	\$550,000	\$600,000	9.1%

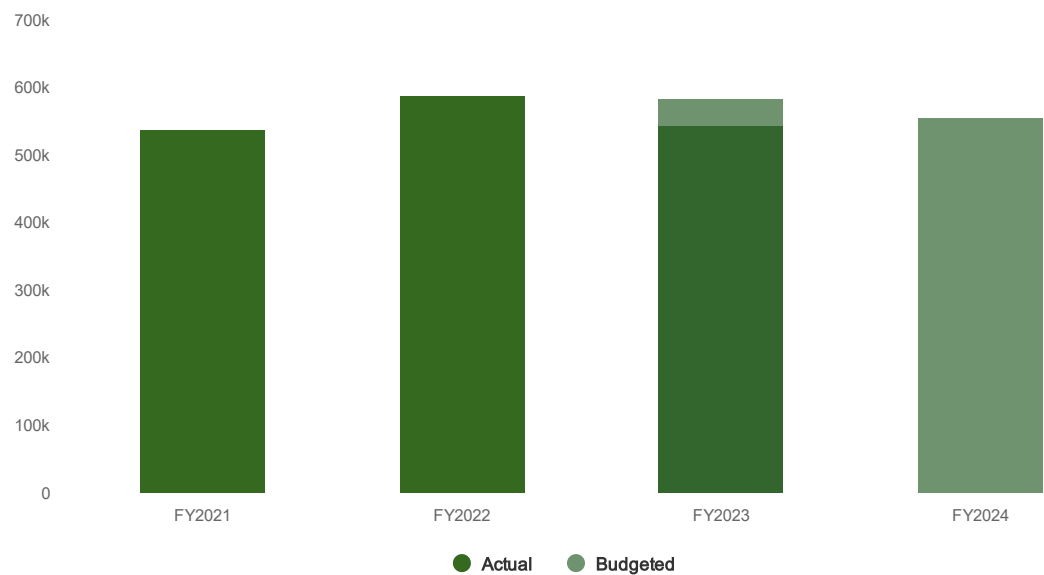
Measure I: Fire Department Revenues Summary

\$556,625

-\$27,700

(-4.74% vs. prior year)

Fire Department Measure I Proposed and Historical Budget vs. Actual



Measure I: Fire Department Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Measure I						
Tax Related Revenue	\$538,108	\$586,767	\$538,940	\$578,325	\$550,625	-4.8%
Use of Money & Property	\$733	\$1,058	\$6,131	\$6,000	\$6,000	0%
Total Measure I:	\$538,841	\$587,825	\$545,071	\$584,325	\$556,625	-4.7%



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Code 5 Fire



Aimee New
Fire Chief

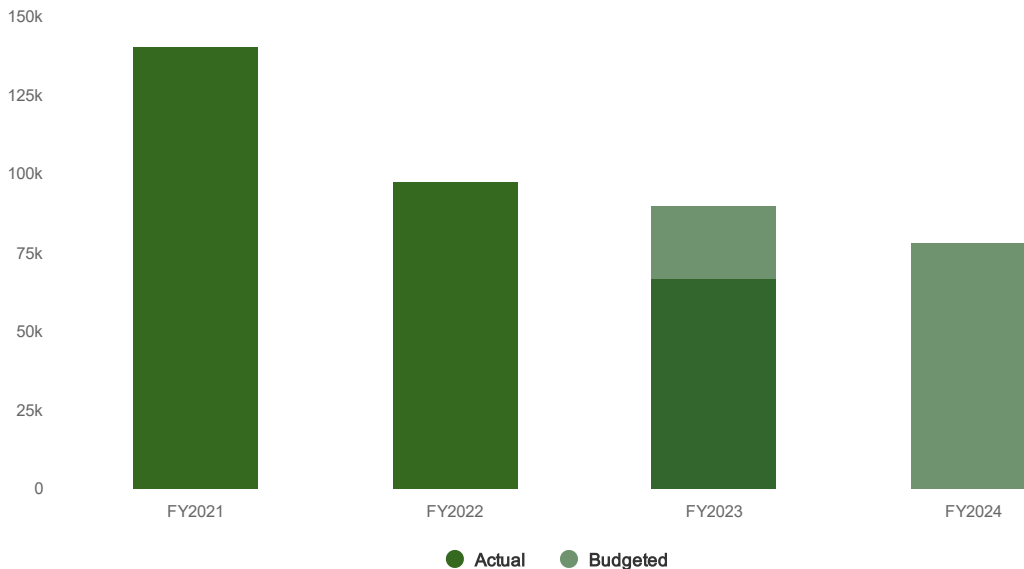
The City of Sonora's Fire Department participates in the statewide California Firefighter Assistance Agreement (CFAA) and the local Tuolumne County Assistance by Hire Agreement (ABH). These agreements allow fire agencies to participate in a statewide mutual aid assistance program and receive reimbursement for the cost of sending equipment and personnel.

Both the revenues and expenditure budgets are dependent on the activity of the coming fire season.

Code 5 Fire Expenditures Summary

\$78,000 **-\$12,200**
(-13.53% vs. prior year)

Code 5 Fire Proposed and Historical Budget vs. Actual



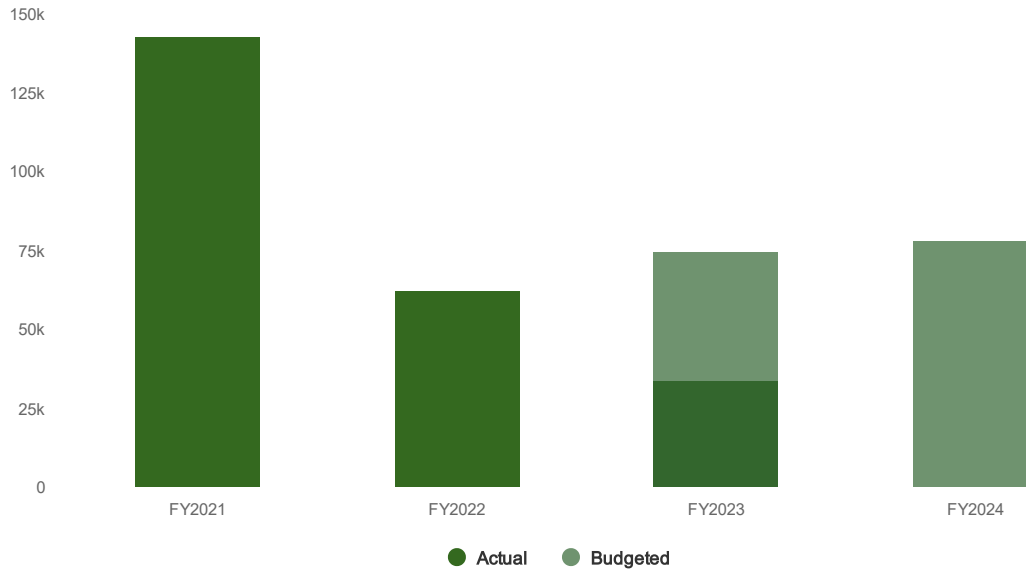
Code 5 Fire Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Code 5 Fire Dept Reimbursement						
Salaries & Benefits	\$72,166	\$39,013	\$55,994	\$74,200	\$58,000	-21.8%
Operating Expenditures	\$0	\$166	\$10,681	\$16,000	\$0	-100%
Transfer Out	\$68,084	\$58,450	\$0	\$0	\$20,000	N/A
Total Code 5 Fire Dept Reimbursement:	\$140,250	\$97,629	\$66,675	\$90,200	\$78,000	-13.5%

Code 5 Fire Revenues Summary

\$78,000 **\$3,000**
(4.00% vs. prior year)

Code 5 Fire Proposed and Historical Budget vs. Actual



Code 5 Fire Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Code 5 Fire Dept Reimbursement						
All Other Revenue	\$142,666	\$62,403	\$33,689	\$75,000	\$78,000	4%
Total Code 5 Fire Dept Reimbursement:	\$142,666	\$62,403	\$33,689	\$75,000	\$78,000	4%

Rural Capacity Grant



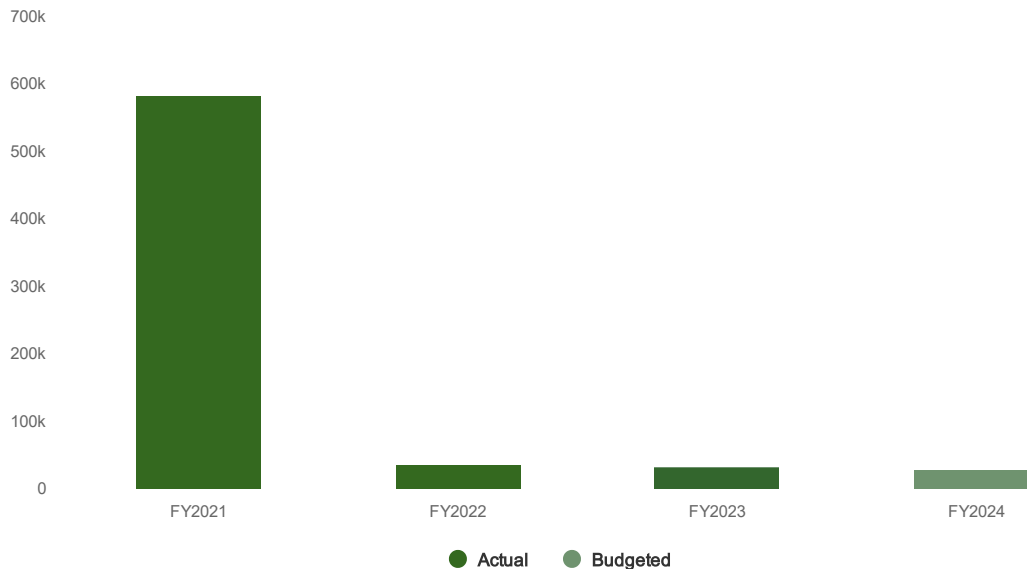
Aimee New
Fire Chief

The City of Sonora's Fire Department researches and applies for funding opportunities sources such as grants. The Rural Fire Capacity Grant is a grant the Department will apply for during the fiscal year. In FY23/24 the Fire department will continue to research and apply for additional grant funding.

Rural Capacity Grant Expenditures Summary

\$30,000 **-\$3,000**
(-9.09% vs. prior year)

Rural Capacity Grant Proposed and Historical Budget vs. Actual



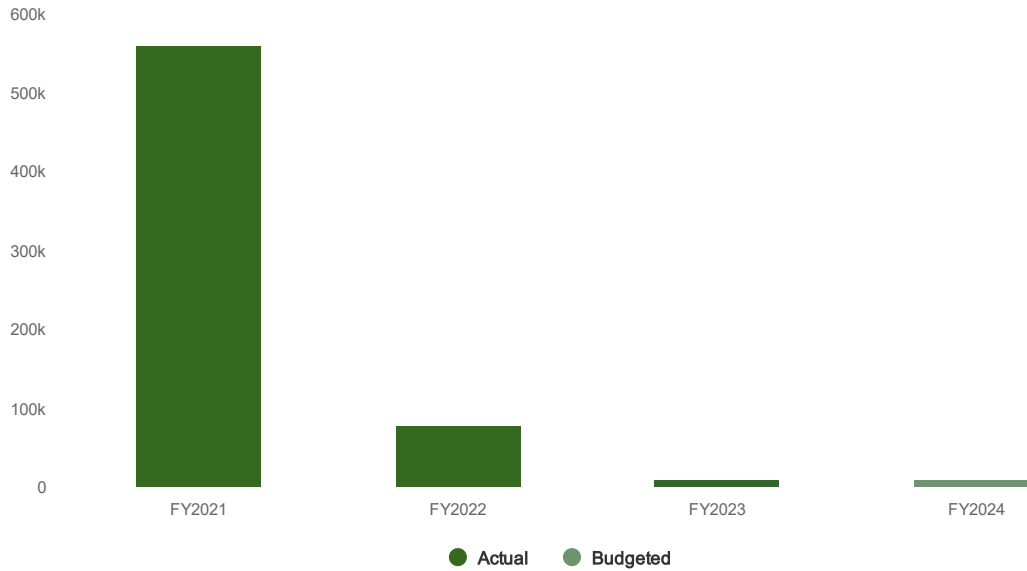
Rural Capacity Grant Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Rural Capacity Grant (VFA)						
Salaries & Benefits	\$0	\$0	\$1,886	\$3,000	\$1,500	-50%
Operating Expenditures	\$583,196	\$35,747	\$28,310	\$30,000	\$28,500	-5%
Total Rural Capacity Grant (VFA):	\$583,196	\$35,747	\$30,196	\$33,000	\$30,000	-9.1%

Rural Capacity Grant Revenues Summary

\$10,000 **\$0**
(0.00% vs. prior year)

Rural Capacity Grant Proposed and Historical Budget vs. Actual



Rural Capacity Grant Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Rural Capacity Grant (VFA)						
Intergovernmental	\$392,826	\$19,893	\$10,000	\$10,000	\$10,000	0%
Transfer In	\$168,083	\$58,450	\$0	\$0	\$0	0%
Total Rural Capacity Grant (VFA):	\$560,909	\$78,343	\$10,000	\$10,000	\$10,000	0%

Public Works Department



Melissa Eads
Public Works Director

The Public Works Department is responsible for maintaining the City's infrastructure and facilities, including street repairs, storm drains, buildings, parks, parking lots and cemeteries. The Department's goal is to provide the highest level of service with the staff and resources available. The Department strives to continually provide the level of service and safety deserved by the city, its residents and visitors and works with the community to identify and address areas of needed improvement.

The General Fund provides the bulk of the department's funding, with the addition of a transfer from the Measure I fund. Public Works receives 15% of all revenues collected from Measure I.

Public Works Staffing

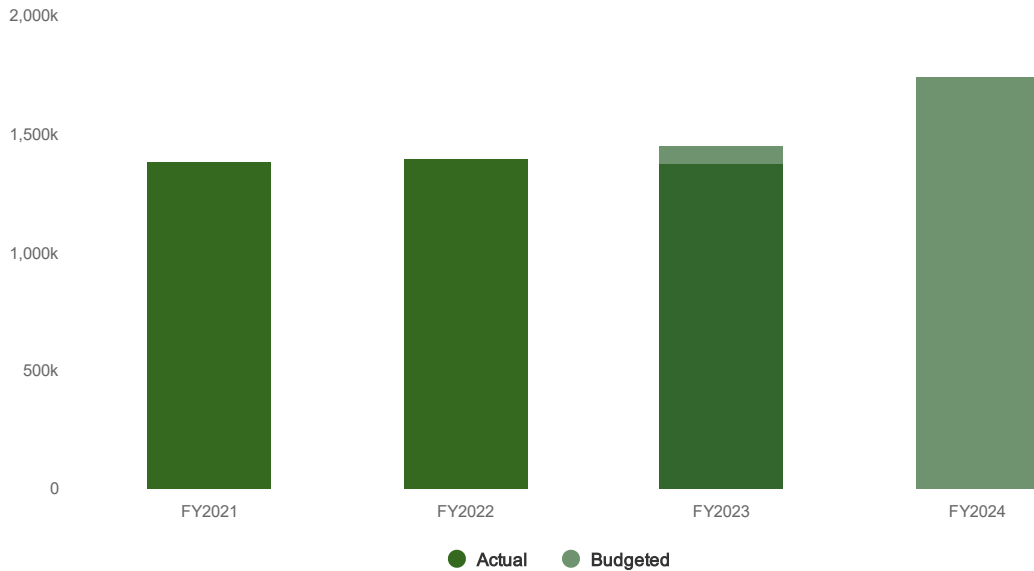
Total Budgeted FTE's							
Summary Positions by Department							
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	Approved	Approved	Approved	Approved	Approved	Approved	Approved
Public Works							
Public Works Director	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public Works Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Public Works Specialist I/II	4.0	3.0	3.0	3.0	3.0	3.0	3.0
Public Works Assistant	1.0	2.0	2.0	2.0	2.0	2.0	2.0
Total Department FTE's	6.0	6.0	6.0	6.0	6.0	6.0	6.0

Public Works Expenditures Summary

The General Fund provides the largest amount of unrestricted funds for the Department's operational needs. This fund supports the majority of the operational costs associated with the department's services. The balance of the Department's budget is from Measure I or Highway User Tax funds with the exception of direct charges to Sunrise Hills or other dedicated funds. This budget has been established based on the personnel, equipment and supplies needed to deliver the services the department provides.

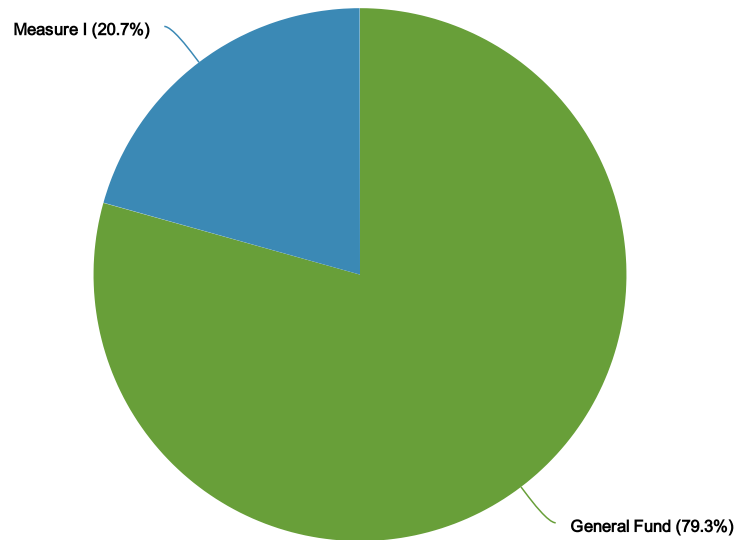
\$1,743,200 **\$290,100**
(19.96% vs. prior year)

Public Works Department Proposed and Historical Budget vs. Actual



Public Works Expenditures by Fund

2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
General Fund						
Salaries & Benefits	\$775,169	\$664,880	\$715,687	\$721,150	\$782,850	8.6%
Operating Expenditures	\$279,429	\$417,401	\$332,692	\$404,650	\$597,350	47.6%
Internal Service Charges	\$2,668	\$1,383	\$2,291	\$2,300	\$3,000	30.4%
Total General Fund:	\$1,057,267	\$1,083,664	\$1,050,670	\$1,128,100	\$1,383,200	22.6%
Measure I						
Transfer Out	\$325,000	\$315,000	\$325,000	\$325,000	\$360,000	10.8%
Total Measure I:	\$325,000	\$315,000	\$325,000	\$325,000	\$360,000	10.8%
Total:	\$1,382,267	\$1,398,664	\$1,375,670	\$1,453,100	\$1,743,200	20%

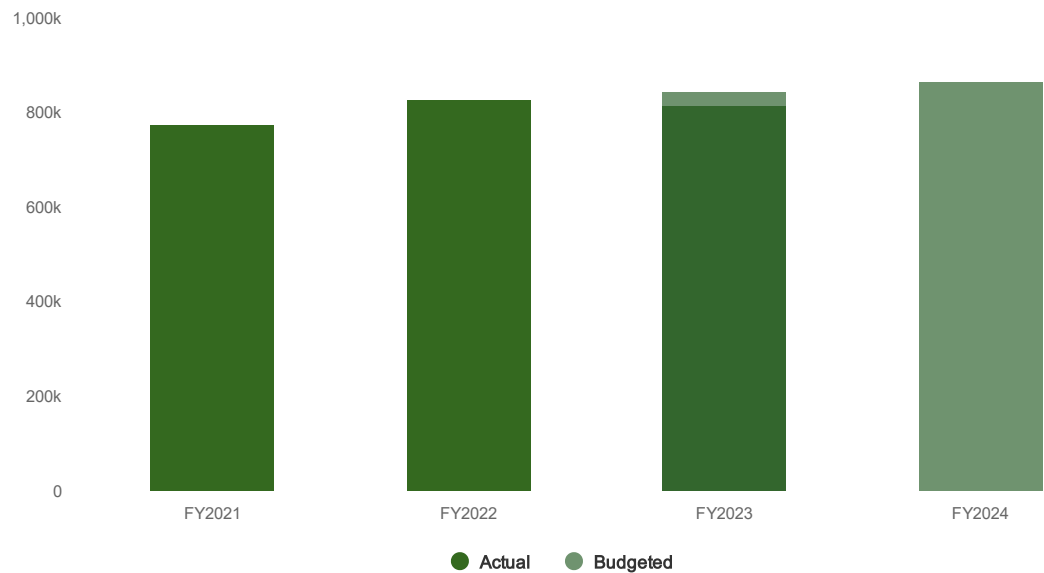
Public Works Revenues Summary

\$867,175

\$23,375

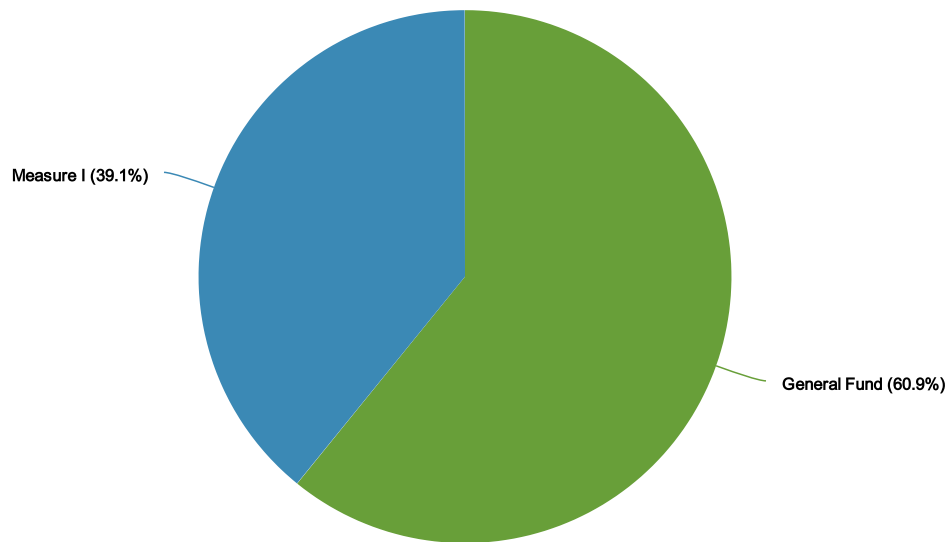
(2.77% vs. prior year)

Public Works Department Proposed and Historical Budget vs. Actual



Public Works Revenue by Fund

2024 Revenue by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
General Fund						
Charges for Services	\$18,707	\$17,999	\$18,382	\$19,800	\$19,800	0%
Use of Money & Property	\$15,995	\$31,574	\$22,246	\$26,000	\$26,000	0%
Transfer In	\$412,976	\$424,824	\$442,000	\$442,000	\$482,000	9%
Total General Fund:	\$447,678	\$474,397	\$482,628	\$487,800	\$527,800	8.2%
Measure I						
Tax Related Revenue	\$322,865	\$352,061	\$323,363	\$347,000	\$330,375	-4.8%
Use of Money & Property	\$2,651	\$1,593	\$9,088	\$9,000	\$9,000	0%
Total Measure I:	\$325,516	\$353,654	\$332,451	\$356,000	\$339,375	-4.7%
Total:	\$773,194	\$828,051	\$815,079	\$843,800	\$867,175	2.8%

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Public Works Operations (General Fund)



Rachelle Kellogg
Public Works Director

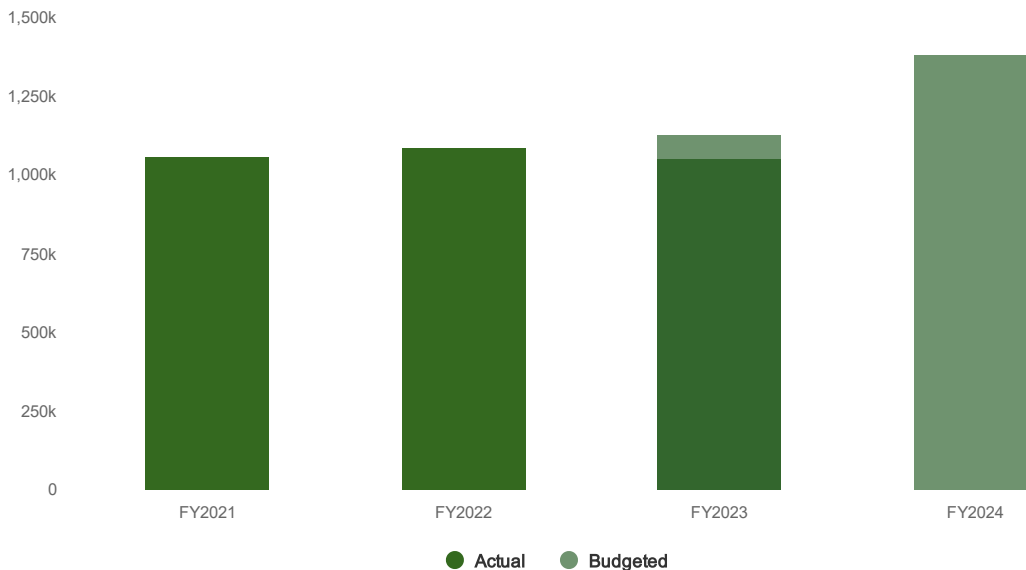
The Public Works Department conducts a variety of activities from its corporation yard at 111 School Street. Street, sidewalk, and storm drain maintenance; building maintenance and repair; park, landscape, and cemetery operations and traffic signal maintenance. Other functions carried out by the department include: the Parks and Landscape budget is to provide maintenance of the City's parks and landscaping, including Woods Creek Rotary Park, Grigsby, Prospector, Old Wards Ferry Road and Coffill Parks, the Parking Lots budget is to provide maintenance for the City's permit, public and leased parking lots, and the Cemetery budget is to provide the maintenance of the City's Mountain Shadow Cemetery.

Public Works Operations (General Fund) Expenditures Summary

The increase in the Public Works department budget includes the leasing of a new leased street sweeper to replace a sweeper well past its useful life.

\$1,383,200 **\$255,100**
(22.61% vs. prior year)

Public Works Operations Proposed and Historical Budget vs. Actual



Public Works Operations (General Fund) Expenditures by Function

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Public Works						
Public Works						
Salaries & Benefits						
Salaries, Regular	\$342,197	\$291,888	\$297,715	\$289,000	\$317,000	9.7%
Overtime	\$876	\$3,074	\$4,290	\$4,700	\$5,100	8.5%
Holiday	\$0	\$4,218	\$5,362	\$5,400	\$5,300	-1.9%
Uniform Allowance	\$4,701	\$3,863	\$3,622	\$3,900	\$5,700	46.2%
CalPERS	\$184,538	\$174,273	\$184,395	\$186,000	\$170,500	-8.3%
F.I.C.A.	\$25,252	\$22,887	\$22,473	\$23,700	\$24,600	3.8%
Health & Medical Insurance	\$124,129	\$103,187	\$100,444	\$107,700	\$137,100	27.3%
Workers Compensation	\$67,886	\$30,236	\$64,430	\$64,500	\$72,900	13%
Other Employee Benefits	\$250	\$0	\$1,750	\$500	\$7,200	1,340%
Travel and Trainings	\$338	\$447	\$503	\$750	\$1,000	33.3%
Dues, Memberships & Publications	\$461	\$726	\$598	\$500	\$750	50%
Total Salaries & Benefits:	\$750,628	\$634,799	\$685,582	\$686,650	\$747,150	8.8%
Operating Expenditures						
Supplies	\$5,199	\$5,752	\$4,947	\$5,000	\$5,000	0%
Materials Street	\$9,893	\$7,646	\$9,410	\$10,000	\$10,000	0%
Equipment Non Capital	\$2,507	\$4,543	\$3,916	\$4,000	\$5,000	25%
Postage and Shipping	\$0	\$3	\$0	\$0	\$0	0%
Landscape Materials	\$255	\$1,036	\$1,183	\$1,200	\$1,500	25%
Signage	\$4,416	\$3,728	\$6,053	\$6,100	\$5,000	-18%
Rental Equipment	\$210	\$1,078	\$210	\$1,000	\$1,500	50%
Communications	\$6,135	\$884	\$2,263	\$1,700	\$1,500	-11.8%
Power and Propane	\$5,747	\$6,344	\$8,003	\$7,500	\$7,500	0%
Transportation Fuel	\$14,172	\$21,716	\$23,862	\$26,000	\$28,000	7.7%
Street Lighting Power	\$60,644	\$67,640	\$62,885	\$73,000	\$74,000	1.4%
Street Lighting Maintenance	\$30,173	\$9,075	\$17,241	\$21,000	\$17,000	-19%
Internet	\$961	\$1,827	\$1,282	\$1,500	\$2,000	33.3%
Outside Services	\$12,477	\$15,627	\$23,648	\$21,000	\$94,500	350%
Pre Employment	\$873	\$308	\$1,755	\$1,800	\$2,000	11.1%
General Liability Insurance	\$38,000	\$52,964	\$59,500	\$59,500	\$66,500	11.8%
Building Equip Maint & Repair	\$957	\$1,894	\$605	\$2,000	\$2,000	0%
Buidling Maint and Repair	\$4,907	\$30,272	\$1,382	\$2,000	\$2,000	0%
Equipment Maintenance	\$21,001	\$17,975	\$27,814	\$28,000	\$18,000	-35.7%
Capital Asset: Vehicles	\$0	\$85,024	\$0	\$0	\$154,000	N/A
Homeless Encampment Cleanup	\$0	\$0	\$996	\$50,000	\$0	-100%
Total Operating Expenditures:	\$218,526	\$335,336	\$256,955	\$322,300	\$497,000	54.2%



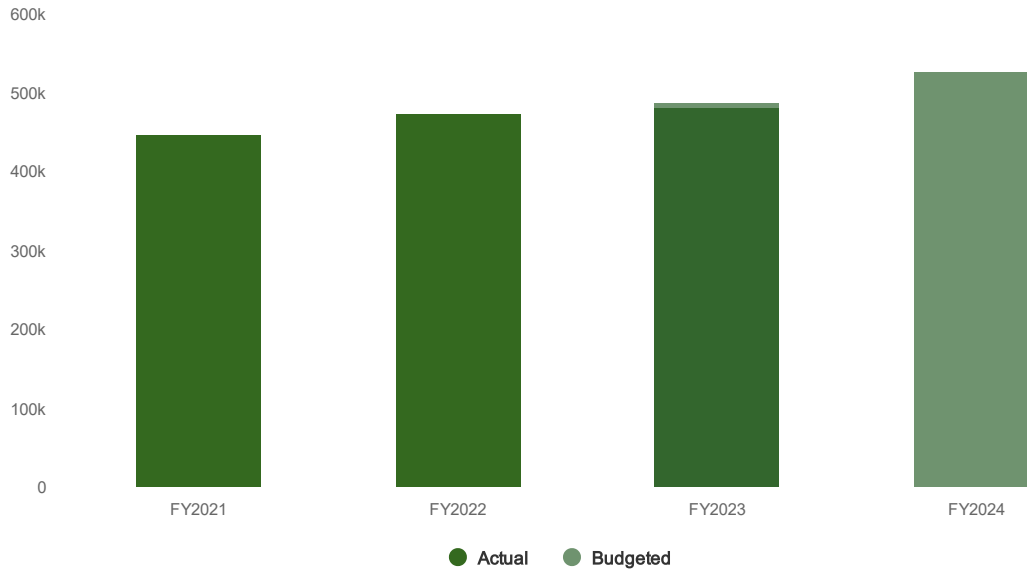
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Internal Service Charges						
Transfer Out	\$2,668	\$1,383	\$2,291	\$2,300	\$3,000	30.4%
Total Internal Service Charges:	\$2,668	\$1,383	\$2,291	\$2,300	\$3,000	30.4%
Total Public Works:	\$971,822	\$971,518	\$944,828	\$1,011,250	\$1,247,150	23.3%
Facilities						
Operating Expenditures						
Supplies	\$0	\$31	\$0	\$0	\$0	0%
Materials Street	\$0	\$139	\$0	\$0	\$0	0%
Landscape Materials	\$209	\$86	\$0	\$200	\$0	-100%
Communications	\$0	\$4,584	\$2,106	\$2,850	\$3,500	22.8%
Water and Waste	\$5,842	\$8,001	\$6,064	\$7,000	\$7,200	2.9%
Power and Propane	\$2,016	\$4,103	\$3,711	\$4,200	\$3,800	-9.5%
Internet	\$1,107	\$1,675	\$1,679	\$1,600	\$1,900	18.8%
Outside Services	\$1,624	\$1,518	\$3,846	\$2,100	\$10,000	376.2%
General Liability Insurance	\$1,700	\$2,600	\$2,599	\$2,800	\$2,900	3.6%
Building Equip Maint & Repair	\$2,663	\$2,688	\$494	\$500	\$750	50%
Buidling Maint and Repair	\$567	\$2,828	\$2,654	\$2,100	\$2,500	19%
Property Taxes	\$978	\$2,173	\$1,924	\$500	\$2,300	360%
Total Operating Expenditures:	\$16,705	\$30,426	\$25,077	\$23,850	\$34,850	46.1%
Total Facilities:	\$16,705	\$30,426	\$25,077	\$23,850	\$34,850	46.1%
Parks Landscaping						
Operating Expenditures						
Supplies	\$736	\$676	\$1,292	\$1,700	\$1,700	0%
Landscape Materials	\$2,229	\$2,209	\$1,167	\$1,500	\$1,500	0%
Water and Waste	\$18,872	\$18,732	\$16,065	\$18,000	\$18,000	0%
Power and Propane	\$508	\$821	\$440	\$1,000	\$1,000	0%
Outside Services	\$1,885	\$5,290	\$4,850	\$5,000	\$5,000	0%
General Liability Insurance	\$400	\$1,978	\$3,100	\$2,800	\$5,700	103.6%
Building Equip Maint & Repair	\$116	\$558	\$837	\$500	\$600	20%
Buidling Maint and Repair	\$0	\$8	\$168	\$400	\$200	-50%
Equipment Maintenance	\$509	\$2,811	\$1,988	\$2,300	\$2,000	-13%
Total Operating Expenditures:	\$25,255	\$33,083	\$29,907	\$33,200	\$35,700	7.5%
Total Parks Landscaping:	\$25,255	\$33,083	\$29,907	\$33,200	\$35,700	7.5%
Parking Lots						
Operating Expenditures						
Supplies	\$96	\$78	\$213	\$250	\$500	100%
Materials Street	\$223	\$484	\$425	\$500	\$500	0%
Landscape Materials	\$0	\$0	\$94	\$100	\$100	0%
Rental Equipment	\$1,440	\$0	\$0	\$0	\$0	0%

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Water and Waste	\$3,674	\$3,925	\$3,575	\$3,500	\$3,800	8.6%
Power and Propane	\$102	\$169	\$145	\$200	\$200	0%
Street Lighting Power	\$523	\$688	\$526	\$600	\$700	16.7%
General Liability Insurance	\$3,500	\$4,200	\$4,723	\$4,750	\$5,700	20%
Building Equip Maint & Repair	\$45	\$2,087	\$828	\$900	\$1,000	11.1%
Buidling Maint and Repair	\$0	\$12	\$1,527	\$1,400	\$2,500	78.6%
Total Operating Expenditures:	\$9,603	\$11,643	\$12,056	\$12,200	\$15,000	23%
Total Parking Lots:	\$9,603	\$11,643	\$12,056	\$12,200	\$15,000	23%
Cemetery						
Salaries & Benefits						
Salaries, Regular	\$19,492	\$25,087	\$21,092	\$25,000	\$27,500	10%
CalPERS	\$2,565	\$3,075	\$3,377	\$3,000	\$4,000	33.3%
F.I.C.A.	\$2,485	\$1,919	\$1,636	\$2,500	\$2,200	-12%
Health & Medical Insurance	\$0	\$0	\$2,700	\$2,700	\$0	-100%
Workers Compensation	\$0	\$0	\$1,300	\$1,300	\$2,000	53.8%
Total Salaries & Benefits:	\$24,541	\$30,081	\$30,105	\$34,500	\$35,700	3.5%
Operating Expenditures						
Supplies	\$76	\$107	\$150	\$200	\$200	0%
Equipment Non Capital	\$836	\$788	\$0	\$500	\$500	0%
Landscape Materials	\$4,879	\$2,329	\$520	\$3,000	\$3,000	0%
Rental Equipment	\$340	\$0	\$0	\$0	\$0	0%
Communications	\$462	\$460	\$482	\$500	\$500	0%
Water and Waste	\$1,074	\$1,609	\$2,678	\$2,900	\$3,100	6.9%
Power and Propane	\$116	\$122	\$283	\$500	\$600	20%
General Liability Insurance	\$333	\$1,246	\$3,999	\$4,000	\$5,400	35%
Buidling Maint and Repair	\$23	\$150	\$535	\$500	\$500	0%
Equipment Maintenance	\$103	\$102	\$50	\$500	\$500	0%
Facility Enhancement	\$1,097	\$0	\$0	\$500	\$500	0%
Total Operating Expenditures:	\$9,340	\$6,913	\$8,697	\$13,100	\$14,800	13%
Total Cemetery:	\$33,881	\$36,994	\$38,802	\$47,600	\$50,500	6.1%
Total Public Works:	\$1,057,267	\$1,083,664	\$1,050,670	\$1,128,100	\$1,383,200	22.6%
Total Expenditures:	\$1,057,267	\$1,083,664	\$1,050,670	\$1,128,100	\$1,383,200	22.6%

Public Works Operations (General Fund) Revenues Summary

\$527,800 **\$40,000**
(8.20% vs. prior year)

Public Works Operations Proposed and Historical Budget vs. Actual



Public Works Operations (General Fund) Revenues by Source

Revenues for the Public Works Department consist of transfers from the Measure I: Public Works fund along with charges for services, which consist of: State Highway Street Cleaning fees, Banner Installation Fees, Debris Pickup Fees, Parking Lot Rentals, Cemetery Receipts.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Charges for Services						
Street Cleaning State Highway	\$9,277	\$6,958	\$9,277	\$9,000	\$10,000	11.1%
Debris Pickup	\$1,040	\$1,960	\$1,040	\$1,800	\$1,800	0%
Banner Installation	\$1,900	\$3,000	\$2,900	\$3,000	\$3,000	0%
Cemetery Receipts	\$6,490	\$6,081	\$5,165	\$6,000	\$5,000	-16.7%
Total Charges for Services:	\$18,707	\$17,999	\$18,382	\$19,800	\$19,800	0%
Use of Money & Property						
Parking Lot Rents	\$15,995	\$31,574	\$22,246	\$26,000	\$26,000	0%
Total Use of Money & Property:	\$15,995	\$31,574	\$22,246	\$26,000	\$26,000	0%
Transfer In	\$412,976	\$424,824	\$442,000	\$442,000	\$482,000	9%

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Total Transfer In:	\$412,976	\$424,824	\$442,000	\$442,000	\$482,000	9%
Total Revenue Source:	\$447,678	\$474,397	\$482,628	\$487,800	\$527,800	8.2%

Measure I: Public Works



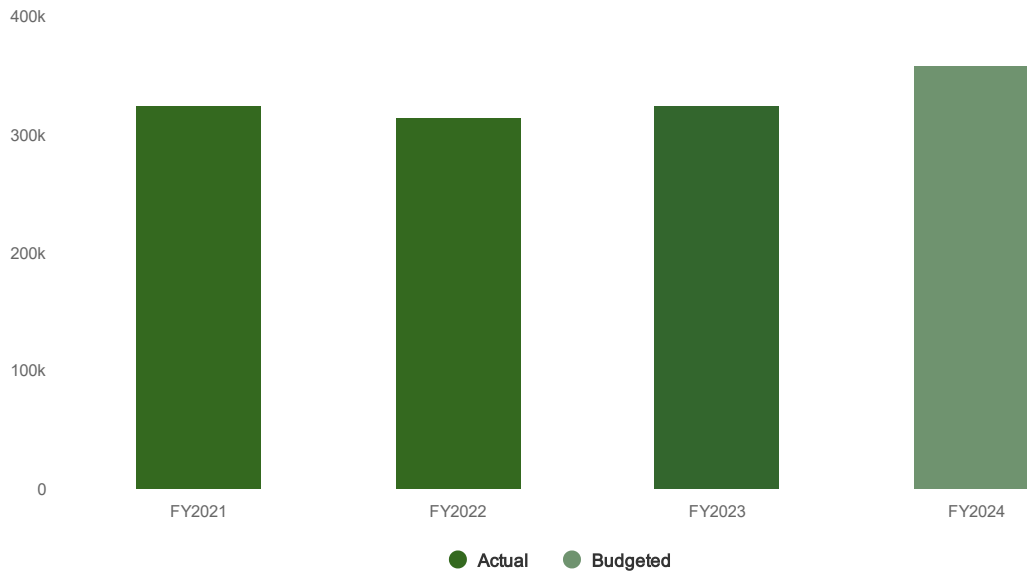
Rachell Kellogg
Public Works Director

The Public Works Department's Measure I fund was established as a result of a sales tax increase which took effect January 1, 2005. In 2004, the voters passed a special tax initiative for a ½% increase of sales tax within the city limits. The purpose of this initiative was to improve city services for residents, businesses, and visitors to the City of Sonora. The Public Works Department receives 15% of this revenue for the purpose of hiring additional employees and support personnel, updating equipment, replacing expired vehicles. The budgeted amount is transferred from the Special Revenue Fund to support the General Fund expenses in this department.

Measure I: Public Works Expenditures Summary

\$360,000 **\$35,000**
(10.77% vs. prior year)

Measure I: Public Works Proposed and Historical Budget vs. Actual



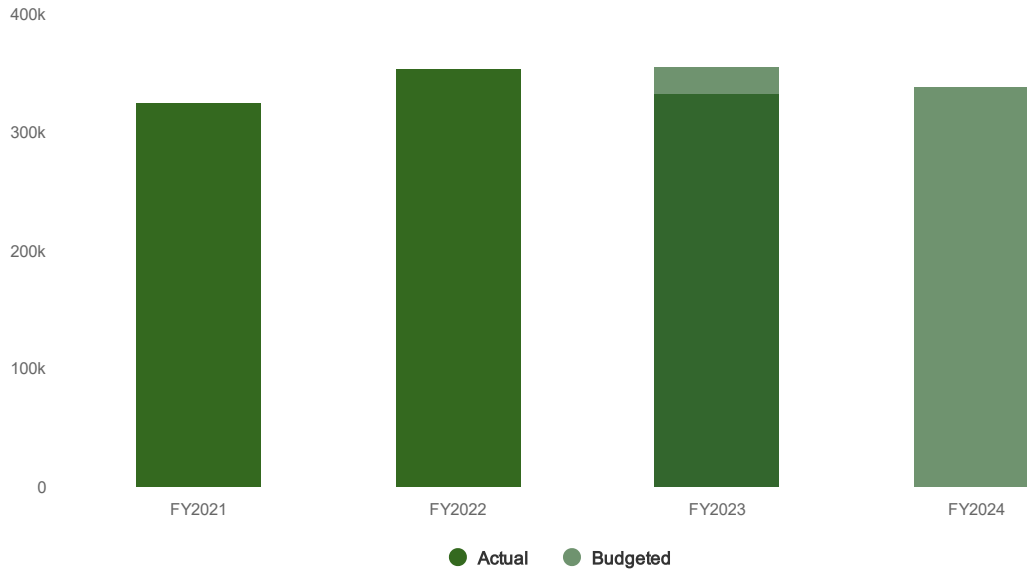
Measure I: Public Works Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Measure I						
Transfer Out	\$325,000	\$315,000	\$325,000	\$325,000	\$360,000	10.8%
Total Measure I:	\$325,000	\$315,000	\$325,000	\$325,000	\$360,000	10.8%

Measure I: Public Works Revenues Summary

\$339,375 **-\$16,625**
(-4.67% vs. prior year)

Measure I: Public Works Proposed and Historical Budget vs. Actual



Measure I: Public Works Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)
Measure I						
Tax Related Revenue	\$322,865	\$352,061	\$323,363	\$347,000	\$330,375	-4.8%
Use of Money & Property	\$2,651	\$1,593	\$9,088	\$9,000	\$9,000	0%
Total Measure I:	\$325,516	\$353,654	\$332,451	\$356,000	\$339,375	-4.7%

CAPITAL IMPROVEMENTS

FY23/24 Capital Improvement Budget

For Fiscal Year 2023/24, the only capital improvement budget presented in the Stockton-Washington Transit Project. Construction began in Fiscal Year 2022/23 and will complete in FY23/24. See **Page 83** or **Fund Summary** for more detail.

DEBT

City of Sonora Debt

The City of Sonora has not issued debt.

APPENDIX



Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Program: A combination of activities to accomplish an end.

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

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

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

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

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

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

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

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

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

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

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



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

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

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

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

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

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

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