

FINANCIAL SUMMARIES

Total Revenues and Expenditures

Summary schedules which provide a high level overview of the entire City budget, in fund-specific and category-specific summary levels.

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General Fund Revenues and Expenditures

Summary schedules which identify the City’s General Fund operating sources and uses at the department and category levels.

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Fund Balance

Fund Balance schedule providing a 5 year trend.

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Staffing

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**TOTAL CITY
REVENUE, EXPENDITURE, & FUND BALANCE TREND INFORMATION**

The City continues to focus on priority issues that involve maintaining public safety, fire and infrastructure including streets and parks; and providing community development, and other services. These priorities are coordinated to protect the City's fiscal health and ensure cost efficient and effective delivery of City-wide administrative services.

The FY 2017/18 budget is a balanced budget, however with the rising cost of providing services, the five-year financial forecast projects short falls in the next five years. The proposed FY 2017/18 budget has been balanced largely due to the staffing transitions and status quo expenditure budgets. While the City does project growth in the economically sensitive revenue sources of Sales Tax, and Property Tax, the City's employer-paid benefits, specifically related to obligated pension contributions and the cost of the new health plans continue to increase, with expectations that these costs will continue to increase for the foreseeable future. Other key trends affecting the fund balance forecast include:

Salaries and Benefits Increases – 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 53% of the City's total expenditures and 73% of General Fund expenditures in FY 2017/18. When fiscal conditions worsened during the recession, employees participated in wage reductions, unpaid furloughs and over a two-year period began paying 100% of the employee's contribution towards PERS, all to assist in achieving a balanced budget. After multiple years of such concessions the City implemented a 2% general wage increase in both January 2016 and 2017 for all employees in the Sonora Firefighters Association (SFFA), Sonora Employees Association (SEA), and Sonora Management Association (SMA). In addition, the employees within the Dispatch classification received a 5% salary realignment in both January 2016 and 2017.

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 percent of salary. The rates are established by actuarial formula and are controlled by the policies adopted in the Public Employment Retirement Law (PERL). For FY 2017/18, the rate for police employees will increase from 53.1% in FY 2016/17 to 57.246% in FY 2017/18, for fire employees the rates will decrease from 37.6% to 32.988%, and for all other employees, the rate will increase from 41.3% in FY 2016/17 to 48.523% in FY 2017/18.

The Public Employees' Pension Reform Act (PEPRA), effective January 1, 2013, implemented lower pension tiers for employees who are new to the PERS pension system. Under PEPRA, the formula is 2% at age 62 for non-sworn and 2.7% at age 57 for sworn employees. While this does not provide immediate cost savings, it is anticipated to reduce future salary and benefit expenditures in the next 10 to 15 years.

During FY 2016/17 the City experienced higher than normal utilization of the self-funded medical plan. In collaboration with the City's four labor associations, a change in medical plan providers will take effect on June 1, 2016. The plan costs are consistent with the average costs the City experienced over the prior five years. While significant savings are not expected, the plan does provide stability in rates and ability to budget costs accurately.

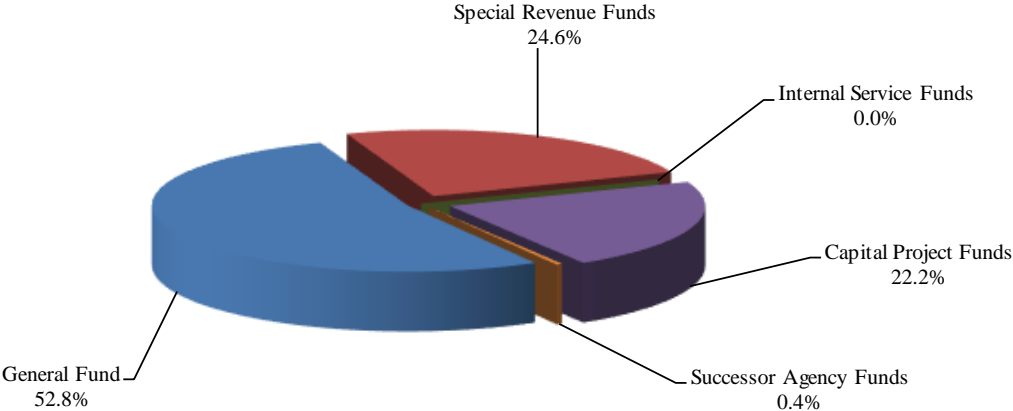
Revenue Recovery – On a positive note, all signs indicate that the economy remains strong as the City is experiencing increases in many economically sensitive revenues such as Property Tax, Transient Occupancy Tax (TOT) and Sales Tax for FY 2017/18. General Fund revenues for FY 2017/18 (excluding fund transfers in) are 3% greater than budgeted prior year revenues. This increase is largely due to forecasted increases in Property Tax, TOT and Sales Tax.

**TOTAL CITY REVENUES
BY FUND
(Includes Transfers In)**

Fund	Fund Name	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted	2016/17 Estimated	2017/18 Proposed	Change from PY
General Fund								
	General Fund	\$ 4,797,954	\$ 4,666,871	\$ 5,238,224	\$ 5,156,325	\$ 5,388,971	\$ 5,237,117	1.6%
Special Revenue Funds								
	Abandon Vehicle	3,217	3,279	2,823	-	3,389	-	0.0%
	AB11	91,490	113,116	116,596	100,000	114,778	100,000	0.0%
	BSCC Police Grant	31,009	45,104	22,552	24,720	16,062	-	-100.0%
	CHP Grant	124,680	86,992	123,697	-	-	70,484	0.0%
	2013 Community Dev Block Grant	-	7,171	1,483,234	851,000	750,000	8,460	-99.0%
	2016 Community Dev Block Grant	-	-	-	-	-	416,887	0.0%
	Farmers Market	30,900	30,600	32,970	34,000	30,000	34,000	0.0%
	Sunrise Hills Lighting Districts	390	428	7,975	-	887	-	0.0%
	Benefit Zone A	25,340	18,016	17,077	15,800	16,415	15,600	-1.3%
	Benefit Zone B	19,758	19,672	20,038	18,800	18,800	18,600	-1.1%
	Home Buyers Assistance Program	55,206	58,500	(17,462)	53,723	53,723	52,222	-2.8%
	Measure I	1,578,912	1,612,258	1,632,470	1,654,382	1,726,504	1,710,094	3.4%
	Program Income	86,371	10,964	234,136	13,942	8,302	5,617	-59.7%
	Micro Enterprise	11,925	101,913	283	-	248	-	0.0%
	Economic Development	94,400	-	6,000	-	15,643	(15,000)	0.0%
	Business Expo	950	1,700	-	800	750	800	0.0%
	Volunteer Fire Assist	400	44,588	26,665	109,000	22,859	-	-100.0%
	FEMA Reimbursement	93,417	44,232	75,283	-	13,544	-	0.0%
	SAFER Grant	128,296	158,145	135,313	115,000	87,364	23,966	-79.2%
Internal Service Funds								
	Self Insurance	471,804	466,107	568,540	550,570	650,570	-	-100.0%
Capital Projects Funds								
	Gas Tax	100,423	102,763	93,643	70,401	91,601	123,599	75.6%
	HUT	68,261	51,278	22,877	8,673	14,371	21,655	149.7%
	Local Transportation Fund	42,978	46,275	35,711	35,000	34,920	40,974	17.1%
	RSTP	490	375,144	312,903	-	210	-	0.0%
	Traffic Mitigation	299,623	(2,833)	12,130	853,179	656,894	208,181	-75.6%
	Mono Way Widening	693,957	3,574,189	-	148,100	-	129,100	-12.8%
	TCTC Mono Way	-	114,158	-	45,800	45,800	-	-100.0%
	Greenley Mono Intersection	-	-	-	3,400,000	971,186	1,138,333	-66.5%
	CalTrans	-	-	4,485	561,276	14,764	525,000	-6.5%
	Dragoon Gulch	-	36,584	(20,084)	23,000	38,120	16,500	-28.3%
Successor Agency to the City of Sonora RDA Funds								
	SA - Low / Moderate Housing	45,394	45,067	44,765	39,374	38,680	37,534	-4.7%
	SA - Trust	370,509	146,603	132,547	-	137,409	-	0.0%
TOTAL Fund Rev & Transfers In		\$ 9,268,054	\$ 11,978,884	\$ 10,365,391	\$ 13,882,865	\$ 10,962,764	\$ 9,919,723	-28.5% *

*Percent change from FY 2017/18 Proposed Budget compared with FY 2016/17 Adopted Budget.

**TOTAL CITY REVENUES
BY FUND**



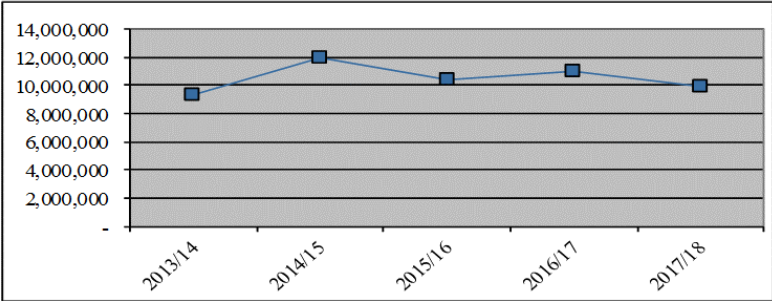
FY 2017/18 Revenues By Fund

	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted	2016/17 Estimated	2017/18 Proposed	% of Total
General Fund	\$ 4,797,954	\$ 4,666,871	\$ 5,238,224	\$ 5,156,325	\$ 5,388,971	\$ 5,237,117	52.8%
Special Revenue Funds	2,376,661	2,356,678	3,919,650	2,991,167	2,879,268	2,441,730	24.6%
Internal Service Funds	471,804	466,107	568,540	550,570	650,570	-	0.0%
Capital Project Funds	1,205,732	4,297,558	461,665	5,145,429	1,867,866	2,203,342	22.2%
Successor Agency Funds	415,903	191,670	177,312	39,374	176,089	37,534	0.4%
Total Rev & Transfers In	\$ 9,268,054	\$ 11,978,884	\$ 10,365,391	\$ 13,882,865	\$ 10,962,764	\$ 9,919,723	100.0%

CITY REVENUE HISTORICAL TREND

(Includes Transfers In)

FY	Total	Status
2013/14	9,268,054	Actuals
2014/15	11,978,884	Actuals
2015/16	10,365,391	Actuals
2016/17	10,962,764	Estimated
2017/18	9,919,723	Projected

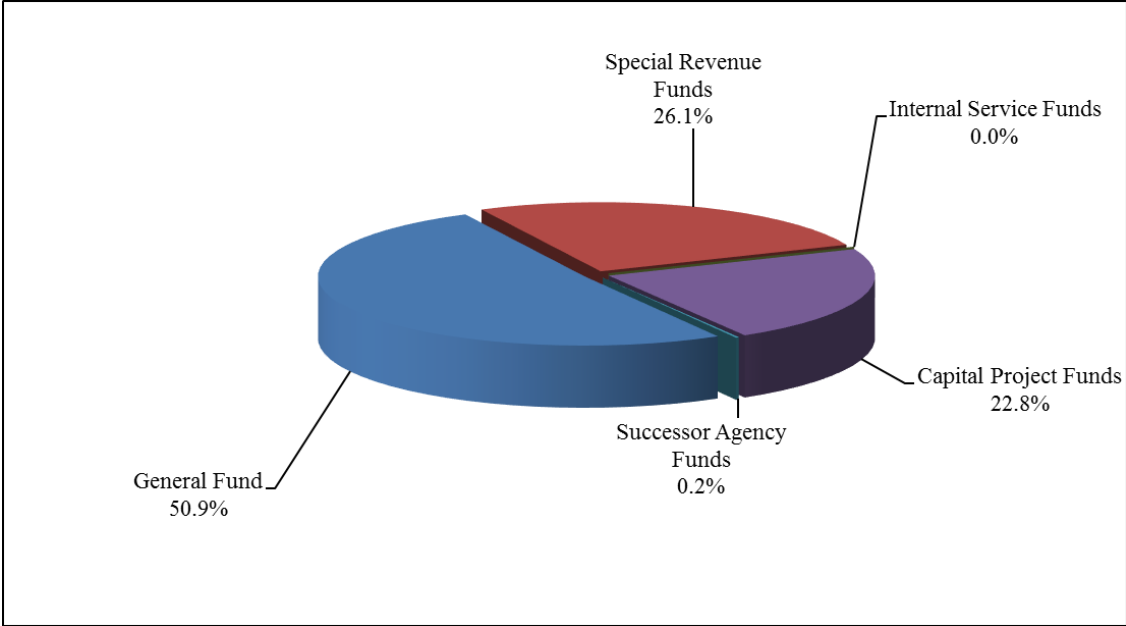


**TOTAL CITY EXPENDITURES
BY FUND
(Includes Transfers Out)**

Fund	Fund Name	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted	2016/17 Estimated	2017/18 Proposed	Change from PY
General Fund								
	General Fund	\$ 4,785,350	\$ 4,570,299	\$ 4,937,330	\$ 5,154,987	\$ 5,355,705	\$ 5,236,670	1.6%
Special Revenue Funds								
	Abandon Vehicle	3,431	116	10,000	-	-	-	
	AB11	86,298	85,554	89,330	103,216	103,216	134,866	30.7%
	BSCC Police Grant	23,440	33,065	10,024	26,036	25,116	29,832	14.6%
	CHP Grant	92,562	82,289	92,644	34,421	46,230	92,128	167.7%
	2013 Community Dev Block Grant	10,137	82,116	1,420,196	835,362	663,317	300	-100.0%
	2016 Community Dev Block Grant						361,887	
	Farmers Market	32,934	29,930	31,496	36,174	35,535	39,735	9.8%
	Sunrise Hills Lighting Districts	2,432	2,473	3,095	7,771	7,059	8,322	7.1%
	Benefit Zone A	7,490	6,880	7,845	8,400	6,450	8,200	-2.4%
	Benefit Zone B	31,541	31,949	35,681	36,887	36,573	41,022	11.2%
	Home Buyers Assistance Program	77,859	-	-	-	-	-	0.0%
	Measure I	1,521,831	1,321,511	1,775,739	1,863,840	1,790,235	1,924,487	3.3%
	Program Income	20,561	5,434	18,574	10,926	391,770	11,959	9.5%
	Micro Enterprise	53,375	48,802	-	-	-	-	0.0%
	Economic Development	-	-	47,329	39,700	34,470	7,000	-82.4%
	Business Expo	503	1,055	593	700	550	800	14.3%
	Volunteer Fire Assist	23,019	45,431	15,280	62,031	31,229	-	-100.0%
	FEMA Reimbursement	58,435	53,350	79,914	-	10,385	-	
	SAFER Grant	142,877	154,146	135,246	80,033	76,849	23,966	-70.1%
Internal Service Funds								
	Self Insurance	415,594	572,972	513,195	550,570	650,570	-	-100.0%
Capital Projects Funds								
	Gas Tax	98,146	103,056	96,057	-	-	-	0.0%
	HUT	-	-	119,000	-	-	-	0.0%
	Local Transportation Fund	-	400	167,400	20,000	20,000	40,974	104.9%
	RSTP	-	608,539	249,848	-	-	-	0.0%
	Traffic Mitigation	58,719	422,078	17,326	1,000	1,000	600	-40.0%
	Mono Way Widening	649,410	3,629,618	14,436	148,100	35	129,100	-12.8%
	TCTC Mono Way	-	108,960	-	-	-	-	0.0%
	Greenley Mono Intersection	-	-	-	3,400,000	1,800,616	1,590,000	-53.2%
	CalTrans	-	37,322	7,661	558,982	16,402	535,204	-4.3%
	Dragoon Gulch	-	720	9,426	20,600	11,545	44,050	113.8%
Successor Agency to the City of Sonora RDA Funds								
	SA - Low / Moderate Housing	34,630	48,991	4,446	11,526	12,450	18,937	64.3%
	SA- Trust	500,625	178,996	-	-	7,750	-	0.0%
TOTAL Fund Exp		\$ 8,731,199	\$ 12,266,052	\$ 9,909,111	\$ 13,011,262	\$ 11,135,057	\$ 10,280,039	-21.0%
Plus Estimated Capital Projects Funds Transfers					1,770,800	936,500	945,200	
TOTAL Fund Exp & Transfers					\$ 14,782,062	\$ 12,071,557	\$ 11,225,239	

*Expenditures and Transfers Out may exceed Revenues due to the inclusion of planned and carry-forward capital projects.

**TOTAL CITY EXPENDITURES
BY FUND**



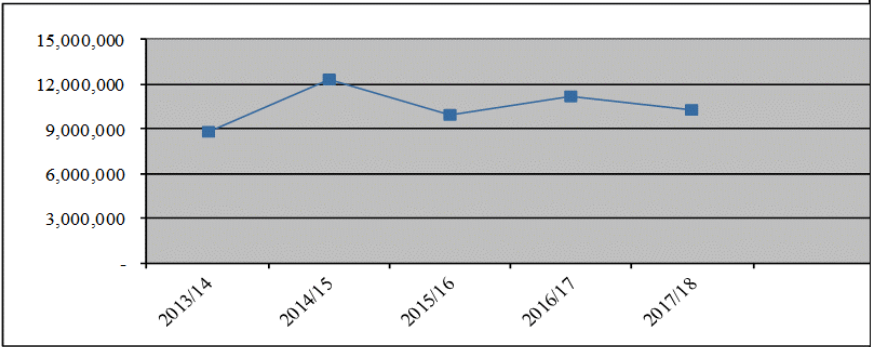
**FY 2017/18 Expenditures by Fund
Excluding Transfers Out**

	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted	2016/17 Estimated	2017/18 Proposed	% of Total
General Fund	\$ 4,785,350	\$ 4,570,299	\$ 4,937,330	\$ 5,154,987	\$ 5,355,705	\$ 5,236,670	50.9%
Special Revenue Funds	2,188,725	1,984,101	3,772,986	3,145,497	3,258,984	2,684,504	26.1%
Internal Service Funds	415,594	572,972	513,195	550,570	650,570	-	0.0%
Capital Project Funds	806,275	4,910,693	681,154	4,148,682	1,849,598	2,339,928	22.8%
Successor Agency Funds	535,255	227,987	4,446	11,526	20,200	18,937	0.2%
Total Exp	\$ 8,731,199	\$ 12,266,052	\$ 9,909,111	\$ 13,011,262	\$ 11,135,057	\$ 10,280,039	100.0%

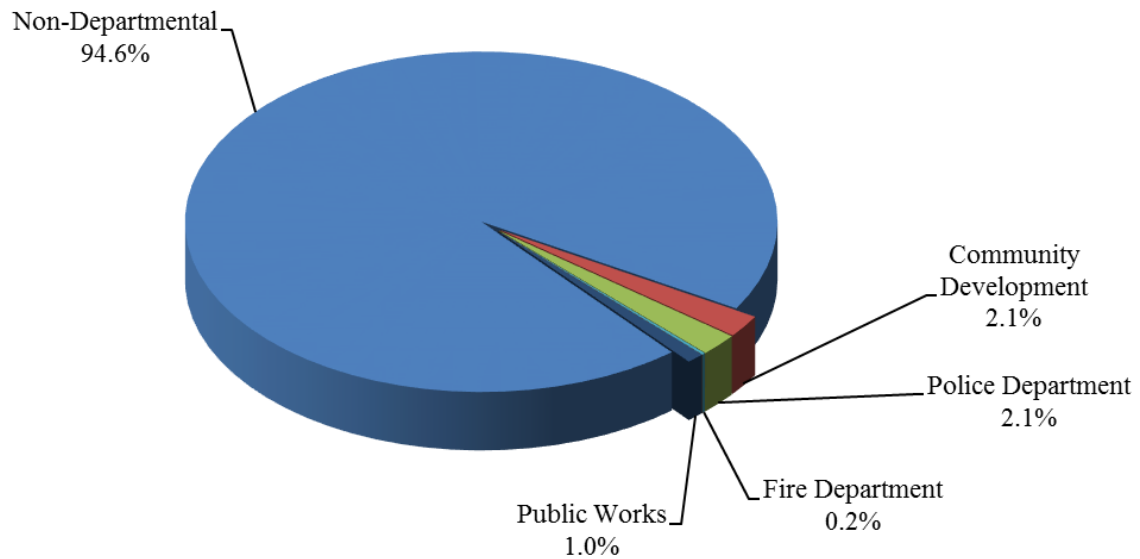
CITY EXPENDITURE HISTORICAL TREND

(Excludes Transfers Out)

FY	Total	Status
2013/14	\$ 8,731,199	Actuals
2014/15	\$ 12,266,052	Actuals
2015/16	\$ 9,909,111	Actuals
2016/17	\$ 11,135,057	Estimated
2017/18	\$ 10,280,039	Projected



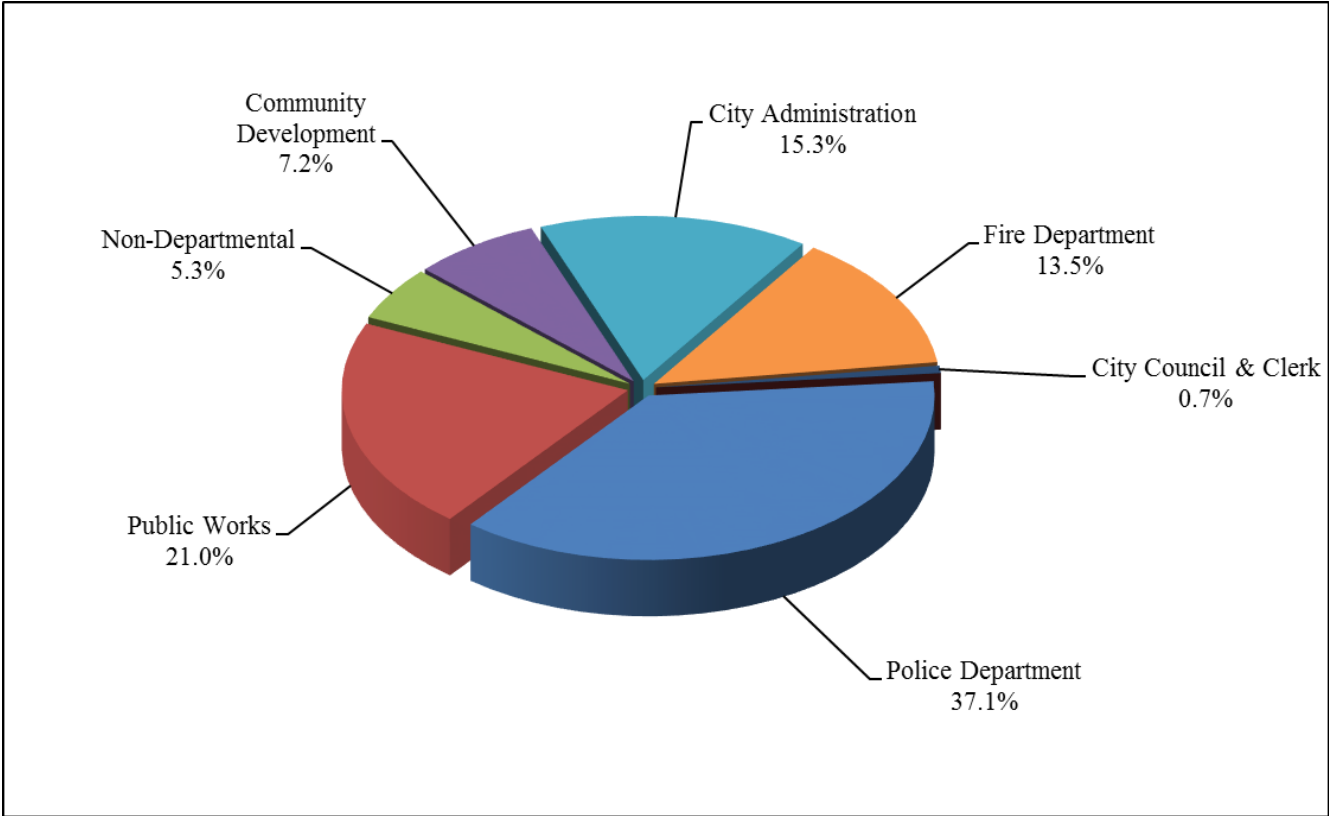
**GENERAL FUND REVENUES
BY DEPARTMENT**



FY 2017/18 Departmental Revenues

Departments	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted	2016/17 Estimated	2017/18 Proposed	% of Total
City Council and Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Non-Departmental	4,063,031	4,123,819	4,430,148	4,453,643	4,503,309	4,601,407	94.6%
City Administration	-	-	-	-	-	-	0.0%
Community Development	110,487	116,572	198,726	119,075	129,330	104,000	2.1%
Police Department	117,842	130,150	136,468	127,566	89,738	103,410	2.1%
Fire Department	24,257	4,351	6,187	8,400	5,962	8,650	0.2%
Public Works	62,113	48,971	44,604	46,642	44,132	47,332	1.0%
Total General Fund Revenues	\$ 4,377,730	\$ 4,423,863	\$ 4,816,133	\$ 4,755,326	\$ 4,772,471	\$ 4,864,799	100%
Transfers In:	420,225	243,009	422,092	401,000	616,500	372,319	
Net Operating Revenues	\$ 4,797,955	\$ 4,666,872	\$ 5,238,225	\$ 5,156,326	\$ 5,388,971	\$ 5,237,118	

**GENERAL FUND EXPENDITURES
BY DEPARTMENT**

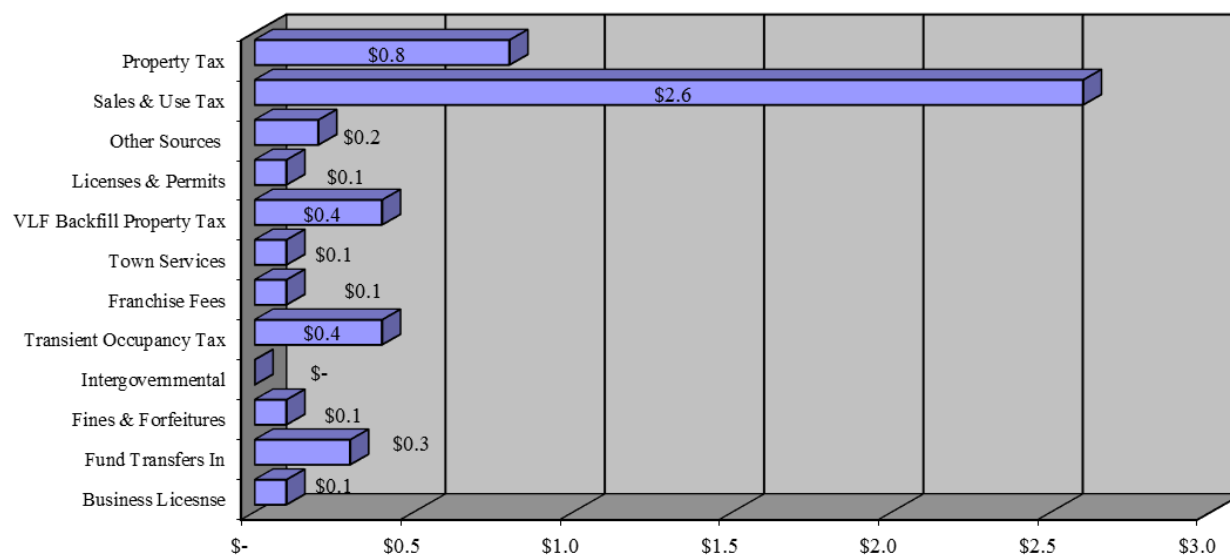


FY 2017/18 Departmental Expenditures

Departments	2013/14 Actuals	2014/15 Actuals	2015/16 Actuals	2016/17 Adopted	2016/17 Estimated	2017/18 Proposed	% of Total
Police Department	\$ 1,527,434	\$ 1,562,637	\$ 1,731,172	\$ 1,937,791	\$ 2,087,275	\$ 1,940,899	37.1%
Public Works	834,335	784,784	810,144	1,140,851	975,386	1,098,329	21.0%
Non-Departmental	683,826	648,747	705,457	320,703	404,690	278,922	5.3%
Community Development	524,277	377,458	317,983	301,414	335,943	376,535	7.2%
City Administration	550,852	608,336	702,937	732,310	829,875	798,965	15.3%
Fire Department	616,299	562,176	615,438	683,532	709,346	704,591	13.5%
City Council and Clerk	48,327	26,162	54,199	38,386	41,378	38,429	0.7%
Total General Fund Exp	\$ 4,785,350	\$ 4,570,300	\$ 4,937,330	\$ 5,154,987	\$ 5,383,893	\$ 5,236,670	100%
Transfers Out:							
Net Operating Expenditures	\$ 4,785,350	\$ 4,570,300	\$ 4,937,330	\$ 5,154,987	\$ 5,383,893	\$ 5,236,670	

GENERAL FUND REVENUES BY CATEGORY

\$5.2 Million



Revenue Category	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18	% of Total
	Actuals	Actuals	Actuals	Adopted	Estimated	Proposed	
Sales & Use Tax	\$ 2,376,770	\$ 2,312,217	\$ 2,539,835	\$ 2,590,324	\$ 2,605,043	\$ 2,648,888	50.6%
Property Tax	\$ 706,294	\$ 733,917	\$ 766,380	\$ 763,175	\$ 790,718	\$ 818,827	15.6%
VLF Backfill Property Tax	\$ 335,404	\$ 343,438	\$ 359,583	\$ 371,800	\$ 374,832	\$ 386,076	7.4%
Franchise Fees	\$ 122,676	\$ 139,294	\$ 137,567	\$ 153,700	\$ 131,476	\$ 129,401	2.5%
Business License	\$ 110,269	\$ 108,596	\$ 112,580	\$ 110,150	\$ 118,789	\$ 110,150	2.1%
Transient Occupancy Tax	\$ 307,056	\$ 297,363	\$ 392,487	\$ 350,000	\$ 400,000	\$ 400,000	7.6%
Licenses & Permits	\$ 86,622	\$ 89,782	\$ 160,949	\$ 95,150	\$ 105,010	\$ 79,650	1.5%
Intergovernmental	\$ 25,518	\$ 120,748	\$ 50,786	\$ 49,020	\$ 22,629	\$ 29,380	0.6%
Charges for Service	\$ 65,621	\$ 63,301	\$ 67,026	\$ 62,765	\$ 49,659	\$ 56,660	1.1%
Fines & Forfeitures	\$ 60,472	\$ 67,763	\$ 74,280	\$ 70,770	\$ 51,370	\$ 64,380	1.2%
Interest	\$ 3,579	\$ 5,223	\$ 5,066	\$ 5,150	\$ 6,800	\$ 5,500	0.1%
Other Sources	\$ 177,449	\$ 142,221	\$ 149,594	\$ 133,322	\$ 116,145	\$ 135,887	2.6%
Total Revenues	\$ 4,377,730	\$ 4,423,863	\$ 4,816,133	\$ 4,755,326	\$ 4,772,471	\$ 4,864,799	
Transfers In:	\$ 420,225	\$ 243,009	\$ 422,092	\$ 401,000	\$ 616,500	\$ 372,319	7.1%
Total Revenues & Transfers In	\$ 4,797,955	\$ 4,666,872	\$ 5,238,225	\$ 5,156,326	\$ 5,388,971	\$ 5,237,118	100%

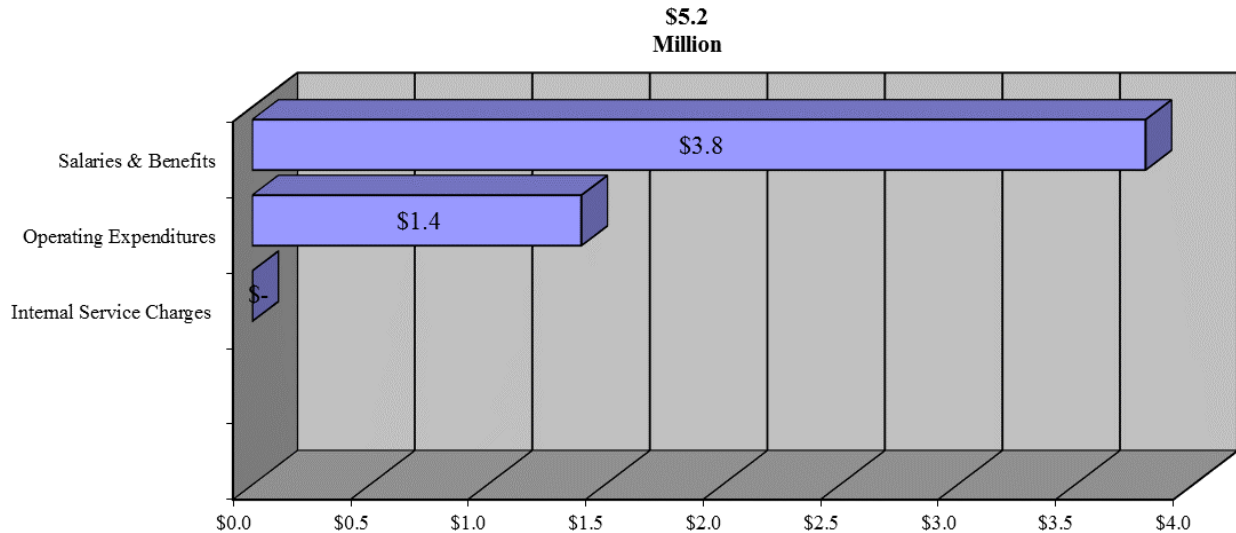
FY 2017/18 General Fund revenues and fund transfers are essentially status quo due to less utilization of general fund reserves. The City's operations are funded through a variety of revenue sources as depicted above. Revenues were estimated by trend analysis and historical data as explained below:

Sales Tax – The FY 2017/18 budget reflects \$2.65 million in sales tax revenue, or a 2% increase compared to the prior year budgeted amount.

Property Tax – Property Tax receipts in are expected to increase from the estimated year-end for FY 2016/17 amount by 3.5% totaling slightly more than \$800,000.

TOT – TOT receipts in are expected to increase from budgeted FY 2016/17 amount by 14% to better align with year-end actual receipts for FY 2016/17.

GENERAL FUND EXPENDITURES BY CATEGORY



Expenditure Category	Actuals	Actuals	Actuals	Adopted	Estimated	Proposed	Total
Salaries & Benefits	\$ 3,125,267	\$ 2,991,161	\$ 3,196,839	\$ 3,328,935	\$ 3,521,934	\$ 3,837,108	73.4%
Operating Expenditures	1,194,113	1,158,227	1,284,052	1,376,022	1,328,748	1,399,562	26.7%
Internal Service Charges	363,914	393,720	456,439	450,031	513,711	-	-0.1%
Total Expenditures	\$ 4,683,294	\$ 4,543,108	\$ 4,937,330	\$ 5,154,988	\$ 5,364,393	\$ 5,236,670	
Transfers Out	\$ 94,600	\$ 26,551	\$ -	\$ -	\$ 19,500	\$ -	0.0%
Total Exp & Transfers Out	\$ 4,777,894	\$ 4,569,659	\$ 4,937,330	\$ 5,154,988	\$ 5,383,893	\$ 5,236,670	100.0%

The FY 2017/18 General Fund Operating Budget of \$5.2 million (net of transfers) represents a 1.6% increase compared to the net FY 2016/17 adopted operating expenditures budget of \$5.15 million.

Salaries & Benefits – The delivery of City services is highly dependent on labor, which comprises 73% of budgeted General Fund expenditures for FY 2017/18. Salaries and benefits continue to be the largest portion of the City’s costs and continue to rise. The FY 2017/18 budget reflects a 1.5% increase in salaries and benefits attributed to previously negotiated cost of living increases and increased PERS rates.

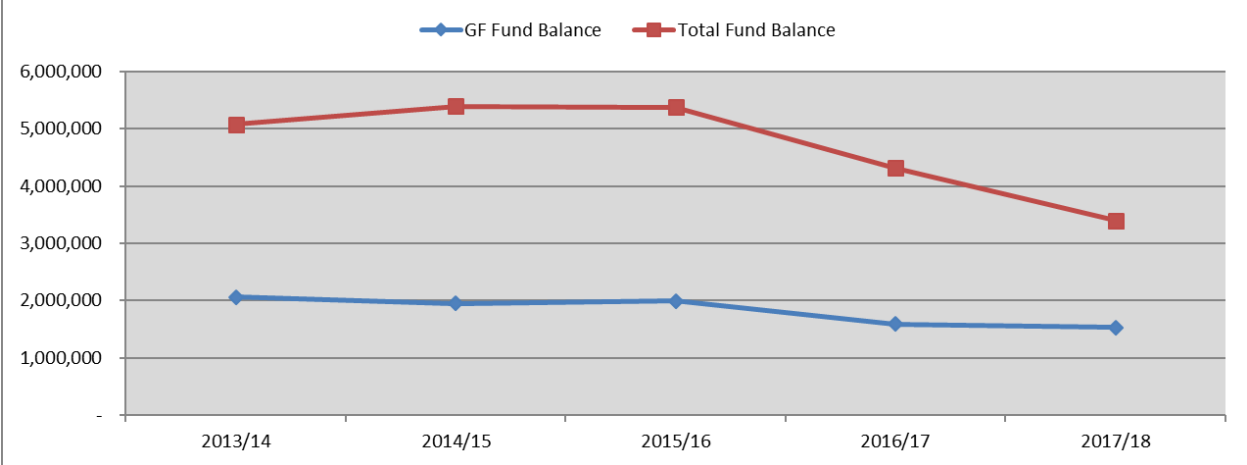
Operating Expenditures – The FY 2017/18 operating expenditures have increased by 2% due to one-time project costs such as lighting and ADA access to Coffill Park and repairs needed at the Fire Museum building. Department cost containment measures minimized further increases in operating expenditures with departmental operating budgets remaining lean.

Internal Service Charges – These expenditures represented the service program costs charged back to the operational programs for the City’s self-insurance. During FY 2016/17, the City, in collaboration with the employee associations, changed medical plan providers. As a result, there is no longer a self-funded operational program costs to charge back to Departments and therefore no internal service fund charges incorporated into the FY 2017/18 budget.

FUND BALANCE RESERVES 5 YEAR COMPARATIVE BALANCES

Fund Balance Reserves	6/30/2014 Actual YE Balance	6/30/2015 Actual YE Balance	6/30/2016 Actual YE Balance	6/30/2017 Estimated YE Balance	6/30/2018 Budgeted YE Balance
GENERAL FUND					
<i>Unreserved Fund Balances</i>					
Undesignated Reserves	2,060,804	1,944,639	1,991,180	1,591,180	1,531,180
Total General Fund Reserves	\$ 2,060,804	\$ 1,944,639	\$ 1,991,180	\$ 1,591,180	\$ 1,531,180
SPECIAL REVENUE FUNDS					
Abandon Vehicle	11,247	14,410	7,233	10,622	10,622
AB11	(1,314)	26,248	53,514	61,860	26,994
BSCC Police Grant	31,080	43,119	55,647	46,593	16,761
CHP Grant	32,118	36,821	67,874	21,644	-
2013 Community Dev Block Grant	(10,137)	(85,082)	(22,044)	1,601	9,761
2016 Community Dev Block Grant	-	-	-	(175)	54,825
CDBG Program Income	559,677	565,207	780,769	397,301	390,959
Farmers Market	(2,034)	(1,364)	110	(5,425)	(11,160)
Sunrise Hills Lighting Districts	137,580	135,535	140,415	134,243	125,921
Benefit Zone A	(27,423)	(16,287)	(7,055)	2,910	10,310
Benefit Zone B	(19,942)	(32,219)	(47,862)	(63,580)	(88,371)
Measure I - PD	329,474	391,852	210,016	109,953	17,087
Measure I - Fire	94,378	216,278	216,079	204,993	122,711
Measure I - PW	151,188	257,657	296,423	343,841	304,596
Micro Enterprise	(41,450)	11,661	11,944	11,909	11,909
Economic Development	94,400	94,400	53,071	34,244	12,244
Business Expo	447	1,092	499	699	699
Volunteer Fire Assist	(22,619)	(23,462)	(12,077)	(20,447)	(20,447)
FEMA Reimbursement	39,512	30,394	25,763	28,922	28,922
SAFR Grant	(14,581)	(10,582)	(10,515)	-	-
Code 5 Fire	39,512	30,394	25,763	28,922	28,922
Historic Preservation	6,079	4,347	4,347	4,347	4,347
Cemetery - Perpetual Care	299,270	300,037	300,037	302,578	306,000
In-Lieu Parking	10,439	10,439	10,439	10,439	10,439
Total Special Revenue Fund Balance	\$ 1,696,901	\$ 2,000,894	\$ 2,160,390	\$ 1,667,994	\$ 1,374,051
INTERNAL SERVICE FUNDS					
Self-Insurance	\$ 28,105	\$ (78,760)	\$ (23,415)	\$ (78,760)	\$ -
Total Internal Service Fund Balance	\$ 28,105	\$ (78,760)	\$ (23,415)	\$ (78,760)	\$ -
CAPITAL PROJECTS FUNDS					
Gas Tax	\$ 9,839	\$ 9,546	\$ 7,132	\$ 4,733	\$ 34,332
HUT	218,043	269,321	173,198	187,569	209,224
Local Transportation Fund	86,207	132,082	375	15,295	-
Traffic Mitigation	918,370	1,072,535	1,067,339	854,007	256,188
Mono Way Widening	53,640	(1,789)	(16,225)	(16,260)	(16,260)
TCTC Mono Way	-	5,198	5,198	50,998	5,198
CalTrans	-	-	-	-	-
Dragoon Gulch	-	35,864	6,354	32,929	5,379
Total Capital Projects Fund Balance	\$ 1,286,099	\$ 1,522,757	\$ 1,243,371	\$ 1,129,271	\$ 494,061
TOTAL RESERVES	\$ 5,071,909	\$ 5,389,530	\$ 5,371,526	\$ 4,309,685	\$ 3,399,292

FUND BALANCE RESERVES 5 YEAR COMPARATIVE BALANCES



SUMMARY OF POSITIONS BY DEPARTMENT

	2013/14 Funded	2014/15 Funded	2015/16 Funded	2016/17 Funded	2017/18 Funded	Comments
<i>City Administration</i>						
City Administrator	1.0	1.0	1.0	1.0	1.0	
City Attorney	0.0	0.0	0.0	0.2	0.0	Contracted Services
Admin Serv Dir/Finance Dir	1.0	1.0	1.0	1.0	1.0	
Administrative Analyst	0.0	0.0	0.0	1.0	1.0	
Admin/Finance Assistant	1.5	1.0	2.0	1.0	1.0	
Total Department FTEs	3.5	3.0	4.0	4.2	4.0	
<i>Community Development</i>						
Community Development Director	1.0	1.0	1.0	1.0	1.0	
Community Development Specialist	1.0	1.0	1.0	1.0	1.0	
Special Programs Coordinator	1.0	1.0	1.0	1.0	1.0	
Building Inspector	1.0	1.0	0.0	0.0	0.0	
Total Department FTEs	4.0	4.0	3.0	3.0	3.0	
<i>Police Department</i>						
Chief of Police	1.0	1.0	1.0	1.0	1.0	
Police Lieutenant	0.0	0.0	0.0	1.0	1.0	
Police Sergeant	2.0	2.0	2.0	2.0	2.0	
Police Officer	10.0	10.0	10.0	10.0	10.0	
Communications Dispatcher	5.0	5.0	5.0	5.0	5.0	
Police Records Technician	1.0	1.0	1.0	1.0	1.0	
Total Department FTEs	19.0	19.0	19.0	20.0	20.0	
<i>Fire Department</i>						
Fire Chief	1.0	1.0	1.0	1.0	1.0	
Fire Captain	3.0	3.0	3.0	3.0	3.0	
Fire Engineer	3.0	3.0	3.0	3.0	3.0	
Total Department FTEs	7.0	7.0	7.0	7.0	7.0	
<i>Public Works</i>						
Public Works Supervisor	1.0	1.0	1.0	1.0	1.0	
Public Works Specialist	4.0	4.0	4.0	4.0	3.0	1 Specialist reclassified to an Assistant
Public Works Assistant	1.0	1.0	1.0	1.0	3.0	Addition of 1 limited-duration position
Supervising Mechanic	1.0	1.0	1.0	1.0	1.0	
Equipment Mechanic	1.0	1.0	1.0	1.0	1.0	
Public Works/Building Inspector	0.0	0.0	0.0	0.0	0.0	
Total Department FTEs	8.0	8.0	8.0	8.0	9.0	
Total City FTEs	41.5	41.0	41.0	42.2	43.0	

* Reflects the promotion of a Public Works Specialist to Public Works Supervisor that occurred in July 2012.

**SUMMARY OF POSITIONS
BUDGETED FTEs BY DEPARTMENT**

<i>Elected Officials</i>					
	2013/14	2014/15	2015/16	2016/17	2017/18
	Funded	Funded	Funded	Funded	Funded
City Council	5.0	5.0	5.0	5.0	5.0
City Clerk	1.0	1.0	1.0	1.0	1.0
Total Department FTEs	6.0	6.0	6.0	6.0	6.0
<i>Hourly Employees</i>					
	2013/14	2014/15	2015/16	2016/17	2017/18
	Funded	Funded	Funded	Funded	Funded
Temporary Hours by Department					
City Administration	1,805	2,650	999	1,040	1,040
Community Development	0	0	0	0	0
Police Department	4,792	4,900	8,532	7,280	7,280
Fire Department	2,146	2,176	1,894	3,740	2,760
Public Works Department	1,831	0	0	0	0
Total Temporary Hours by Department	10,574	9,726	11,425	12,060	11,080
Converted Hourly Employees	5.1	4.7	5.5	5.8	5.3

CY 980 hour reduction

(1.0 FTE = 2080 hours)

Hourly Employee positions result from seasonal, temporary, and part-time labor needs.