

# 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.*

Total City Revenues – by Fund .....	B - 3
Total City Expenditures – by Fund.....	B - 5

## **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.*

5 Year Comparative Fund Balance – by Fund.....	B – 11
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## **Staffing**

*The labor position schedules provide a summary level view of operational staffing assignments, funding, and trends.*

Summary of FTEs – by Department.....	B – 13
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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.

Reflecting the positive economy, FY 2016/17 budget is a balanced budget, however with the rising cost of providing services, the five-year financial forecast projects no surpluses in the next five years. The FY 2016/17 budget has been balanced largely due to revenue enhancements, resulting from the positive economy and the City's growth in the economically sensitive revenue sources such as Sales Tax, Property Tax, and Transient Occupancy Tax. In regard to expenditures, the City's employer-paid benefits including obligated pension contributions and the cost of current 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 40.1% of the City's total expenditures and 64.7% of General Fund expenditures in FY 2016/17. When fiscal conditions worsened during the recession, employees participated in wage reductions and unpaid furloughs to assist in achieving a balanced budget. After multiple years of such concessions and 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 2016/17, the rate for police employees will increase from xx% in FY 2015/16 to xx% in FY 2016/17, for fire employees the rates will increase from xx% to xx%, and for all other employees, the rate will increase from xx% in FY 2015/16 to xx% in FY 2016/17.

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.

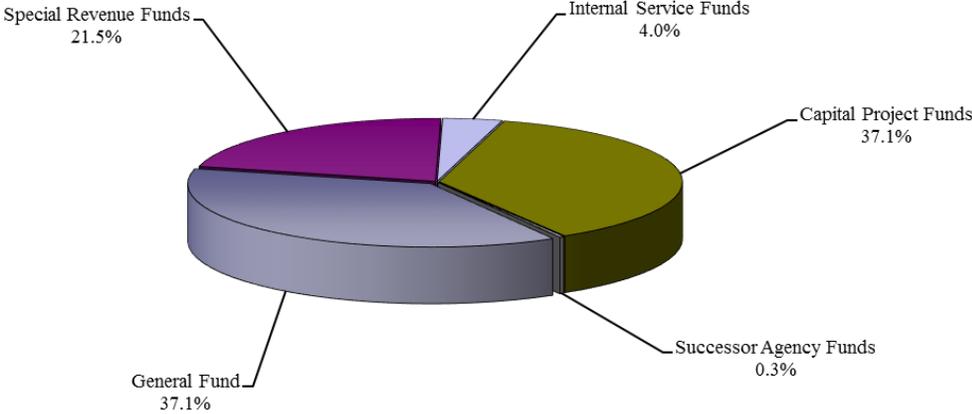
The City's cost to fund current medical benefits remains unstable since a self-funded plan is dependent on utilization. This instability creates unpredictability for budget projections.

**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 2016/17. General Fund revenues for FY 2016/17 (excluding fund transfers in) are 4% greater than budgeted prior year revenues. This increase is largely due to forecasted increases in Property Tax, Sales Tax and Transient Occupancy Tax (TOT) as a result of strong travel and tourism.

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

<b>Fund</b>	<b>Fund Name</b>	<b>2012/13 Actuals</b>	<b>2013/14 Actuals</b>	<b>2014/15 Actuals</b>	<b>2015/16 Adopted</b>	<b>2015/16 Estimated</b>	<b>2016/17 Proposed</b>	<b>Change from PY</b>
<i>General Fund</i>								
	General Fund	\$ 4,888,497	\$ 4,797,954	\$ 4,666,871	\$ 5,100,899	\$ 5,125,415	\$ 5,156,325	1.1%
<i>Special Revenue Funds</i>								
	Abandon Vehicle	3,351	3,217	3,279	-	2,823	-	0.0%
	AB11	83,181	91,490	113,116	100,000	94,000	100,000	0.0%
	BSCC Police Grant	27,062	31,009	45,104	24,000	23,000	24,720	3.0%
	CHP Grant	22,730	124,680	86,992	87,000	87,000	-	-100.0%
	2013 Community Dev Block Grant	-	-	7,171	1,900,000	1,428,012	851,000	-55.2%
	Farmers Market	30,540	30,900	30,600	33,000	34,000	34,000	3.0%
	Sunrise Hills Lighting Districts	2,267	390	428	-	340	-	0.0%
	Benefit Zone A	23,302	25,340	18,016	15,800	17,200	15,800	0.0%
	Benefit Zone B	19,603	19,758	19,672	17,800	19,150	18,800	5.6%
	Home Buyers Assistance Program*	152,795	55,206	58,500	59,204	(12,277)	53,723	N/A
	Measure I	1,486,331	1,578,912	1,612,258	1,601,150	1,643,241	1,654,382	3.3%
	Program Income	8,724	86,371	10,964	6,410	98,325	13,942	117.5%
	Micro Enterprise	37,944	11,925	101,913	-	(1,697)	-	0.0%
	Economic Development	-	94,400	-	-	4,500	-	0.0%
	Business Expo	-	950	1,700	-	-	800	0.0%
	Volunteer Fire Assist	8,370	400	44,588	-	17,800	109,000	0.0%
	FEMA Reimbursement	87,542	93,417	44,232	-	75,300	-	0.0%
	SAFR Grant	-	128,296	158,145	86,640	81,000	115,000	32.7%
<i>Internal Service Funds</i>								
	Self Insurance	506,023	471,804	466,107	590,640	590,640	550,000	-6.9%
<i>Capital Projects Funds</i>								
	Gas Tax	87,657	100,423	102,763	75,000	91,184	70,401	-6.1%
	HUT	149,782	68,261	51,278	35,000	23,089	8,673	-75.2%
	Local Transportation Fund	153	42,978	46,275	12,000	36,040	35,000	191.7%
	RSTP	600	490	375,144	383,000	313,859	-	-100.0%
	Traffic Mitigation	9,351	299,623	3,908	1,003,000	152,500	852,550	-15.0%
	Mono Way Widening	205,507	693,957	3,574,189	157,000	-	148,100	-5.7%
	TCTC Mono Way	-	-	114,158	45,800	-	45,800	0.0%
	Greenley Mono Intersection	-	-	-	-	-	3,400,000	0.0%
	CalTrans	-	-	-	-	4,500	561,276	0.0%
	Dragoon Gulch	-	-	36,584	31,800	11,000	23,000	-27.7%
<i>Successor Agency to the City of Sonora RDA Funds</i>								
	SA - Low / Moderate Housing	44,075	45,394	45,067	8,700	11,350	39,374	352.6%
	SA - Trust	378,381	370,509	146,603	-	132,547	-	0.0%
<b>TOTAL Fund Rev &amp; Transfers In</b>		<b>\$ 8,263,768</b>	<b>\$ 9,268,054</b>	<b>\$ 11,985,625</b>	<b>\$ 11,373,843</b>	<b>\$ 10,103,841</b>	<b>\$ 13,881,666</b>	<b>22.0%</b>

**TOTAL CITY REVENUES  
BY FUND**

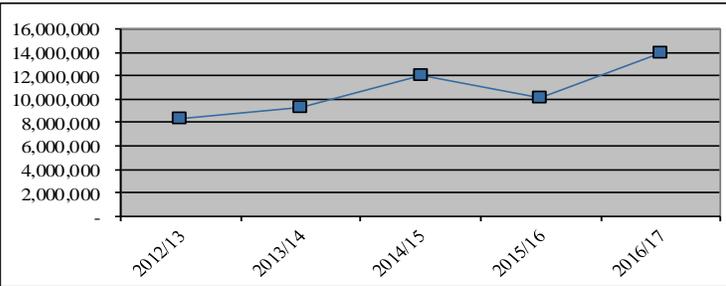


**FY 2016/17 Revenues By Fund**

	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted	2015/16 Estimated	2016/17 Proposed	% of Total
General Fund	\$ 4,888,497	\$ 4,797,954	\$ 4,666,871	\$ 5,100,899	\$ 5,125,415	\$ 5,156,325	37.1%
Special Revenue Funds	1,993,742	2,376,661	2,356,678	3,931,004	3,611,717	2,991,167	21.5%
Internal Service Funds	506,023	471,804	466,107	590,640	590,640	550,000	4.0%
Capital Project Funds	453,050	1,205,732	4,304,299	1,742,600	632,172	5,144,800	37.1%
Successor Agency Funds	422,456	415,903	191,670	8,700	143,897	39,374	0.3%
<b>Total Rev &amp; Transfers In</b>	<b>\$ 8,263,768</b>	<b>\$ 9,268,054</b>	<b>\$ 11,985,625</b>	<b>\$ 11,373,843</b>	<b>\$ 10,103,841</b>	<b>\$ 13,881,666</b>	<b>100.0%</b>

**CITY REVENUE HISTORICAL TREND  
(Includes Transfers In)**

FY	Total	Status
2012/13	8,263,768	Actuals
2013/14	9,268,054	Actuals
2014/15	11,985,625	Actuals
2015/16	10,103,841	Estimated
2016/17	13,881,666	Projected

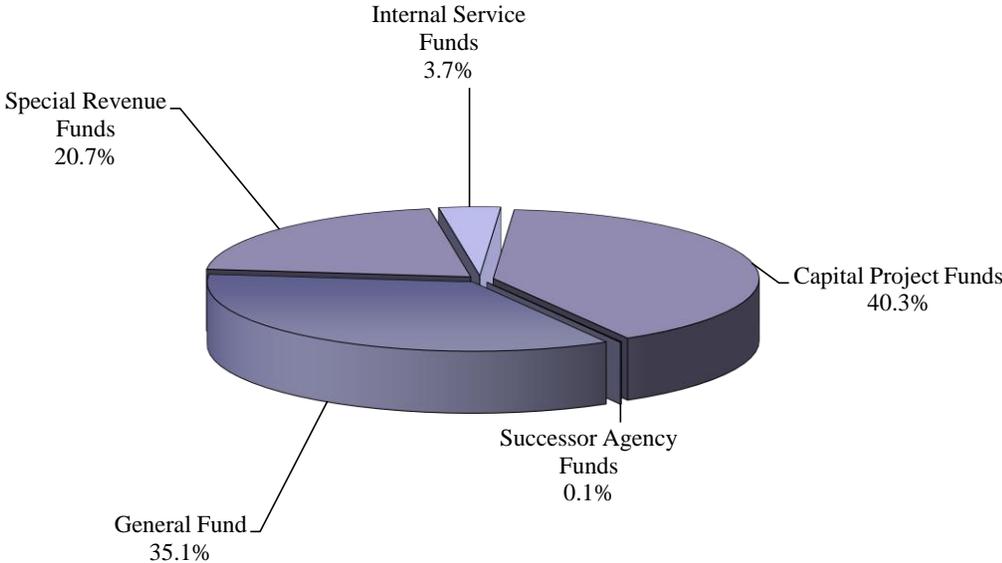


**TOTAL CITY EXPENDITURES  
BY FUND  
(Includes Transfers Out)**

<b>Fund</b>	<b>Fund Name</b>	<b>2012/13 Actuals</b>	<b>2013/14 Actuals</b>	<b>2014/15 Actuals</b>	<b>2015/16 Adopted</b>	<b>2015/16 Estimated</b>	<b>2016/17 Proposed</b>	<b>Change from PY</b>
<b>General Fund</b>								
	General Fund	\$ 4,537,349	\$ 4,785,347	\$ 4,570,299	\$ 5,074,745	\$ 5,098,934	\$ 5,154,987	1.6%
<b>Special Revenue Funds</b>								
	Abandon Vehicle	5,763	3,431	116	10,000	10,000	-	-100.0%
	AB11	89,687	86,298	85,555	82,459	82,459	103,216	25.2%
	BSCC Police Grant	3,551	23,440	33,065	29,200	29,200	26,036	-10.8%
	CHP Grant	22,730	92,562	82,289	89,400	89,400	14,027	-84.3%
	2013 Community Dev Block Grant	-	10,137	82,116	1,901,737	1,351,737	835,362	-56.1%
	Farmers Market	30,774	32,934	29,930	31,496	31,496	36,174	14.9%
	Sunrise Hills Lighting Districts	7,601	2,432	2,473	7,700	1,565	7,771	0.9%
	Benefit Zone A	7,004	7,490	6,880	8,400	8,400	8,400	0.0%
	Benefit Zone B	31,309	31,541	31,949	35,681	35,681	36,887	3.4%
	Home Buyers Assistance Program	56,186	77,859	-	-	-	-	0.0%
	Measure I	1,298,608	1,521,831	1,321,511	1,822,956	1,800,229	1,861,840	2.1%
	Program Income	148,977	20,561	5,434	236,300	395,369	10,926	-95.4%
	Micro Enterprise	34,065	53,375	48,802	-	-	-	0.0%
	Economic Development	-	-	-	-	27,531	39,700	0.0%
	Business Expo	-	503	1,055	-	593	700	0.0%
	Volunteer Fire Assist	8,370	23,019	45,431	-	17,800	62,031	0.0%
	FEMA Reimbursement	63,013	58,435	53,350	-	45,577	-	0.0%
	SAFR Grant	142,877	154,146	86,640	122,711	80,033	-	-100.0%
<b>Internal Service Funds</b>								
	Self Insurance	535,135	415,594	572,972	590,640	590,640	550,000	-6.9%
<b>Capital Projects Funds</b>								
	Gas Tax	199,022	98,146	103,056	75,000	75,000	75,000	0.0%
	HUT	-	-	-	119,000	119,000	-	-100.0%
	Local Transportation Fund	8,900	-	400	130,000	152,122	20,000	-84.6%
	RSTP	-	-	608,539	65,000	249,848	-	-100.0%
	Traffic Mitigation	28,383	58,719	428,783	476,000	17,326	1,651,000	246.8%
	Mono Way Widening	196,414	649,411	3,629,617	157,000	13,134	148,100	-5.7%
	TCTC Mono Way	-	-	108,960	45,800	-	45,800	0.0%
	Greenley Mono Intersection	-	-	-	-	-	3,400,000	0.0%
	CalTrans	-	-	37,322	300,500	-	558,982	86.0%
	Dragoon Gulch	-	-	720	29,000	29,000	20,600	-29.0%
<b>Successor Agency to the City of Sonora RDA Funds</b>								
	SA - Low / Moderate Housing	7,204	34,630	48,991	1,700	-	11,526	578.0%
	SA- Trust	551,417	500,625	178,996	-	7,750	-	0.0%
<b>TOTAL Fund Exp &amp; Transfers Out</b>		<b>\$ 8,014,339</b>	<b>\$ 8,742,466</b>	<b>\$ 12,205,251</b>	<b>\$ 11,442,425</b>	<b>\$ 10,359,824</b>	<b>\$ 14,679,065</b>	<b>28.3%</b>

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

**TOTAL CITY EXPENDITURES  
BY FUND**



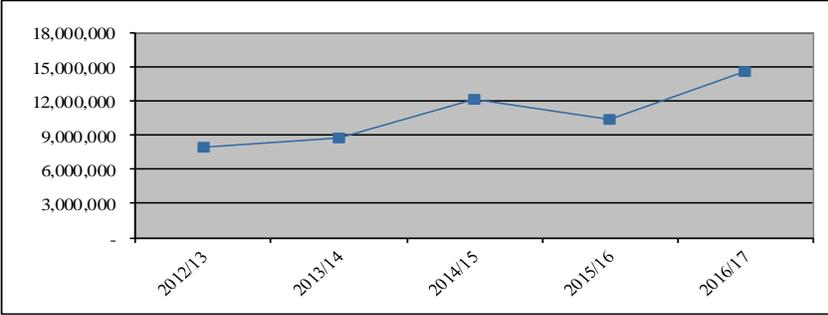
**FY 2016/17 Expenditures by Fund**

	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted	2015/16 Estimated	2016/17 Proposed	% of Total
General Fund	\$ 4,537,349	\$ 4,785,347	\$ 4,570,299	\$ 5,074,745	\$ 5,098,934	\$ 5,154,987	35.1%
Special Revenue Funds	1,950,515	2,199,994	1,916,596	4,378,040	4,007,070	3,043,070	20.7%
Internal Service Funds	535,135	415,594	572,972	590,640	590,640	550,000	3.7%
Capital Project Funds	432,719	806,276	4,917,397	1,397,300	655,430	5,919,482	40.3%
Successor Agency Funds	558,621	535,255	227,987	1,700	7,750	11,526	0.1%
<b>Total Exp &amp; Transfers Out</b>	<b>\$ 8,014,339</b>	<b>\$ 8,742,466</b>	<b>\$ 12,205,251</b>	<b>\$ 11,442,425</b>	<b>\$ 10,359,824</b>	<b>\$ 14,679,065</b>	<b>100.0%</b>

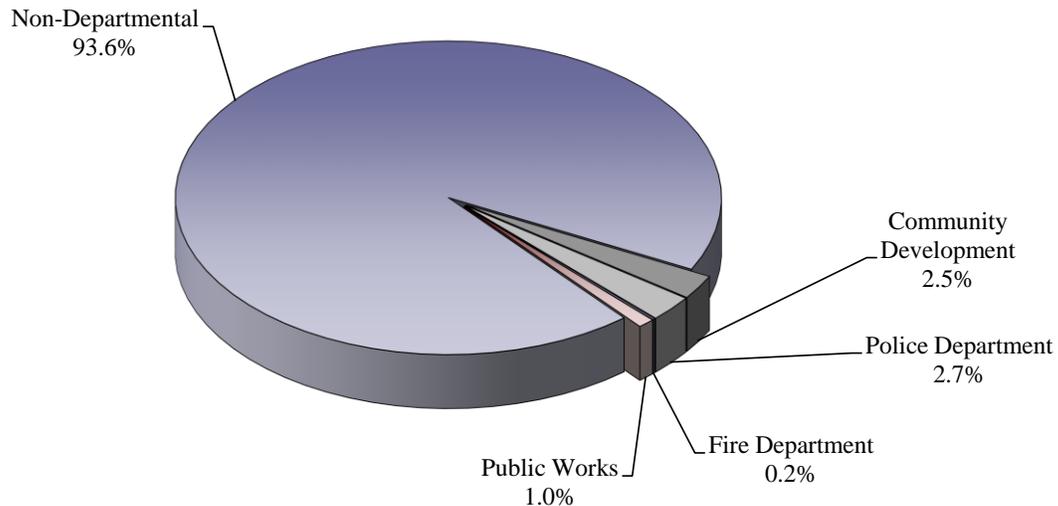
**CITY EXPENDITURE HISTORICAL TREND**

(Includes Transfers Out)

FY	Total	Status
2012/13	\$ 8,014,339	Actuals
2013/14	\$ 8,742,466	Actuals
2014/15	\$ 12,205,251	Actuals
2015/16	\$ 10,359,824	Estimated
2016/17	\$ 14,679,065	Projected



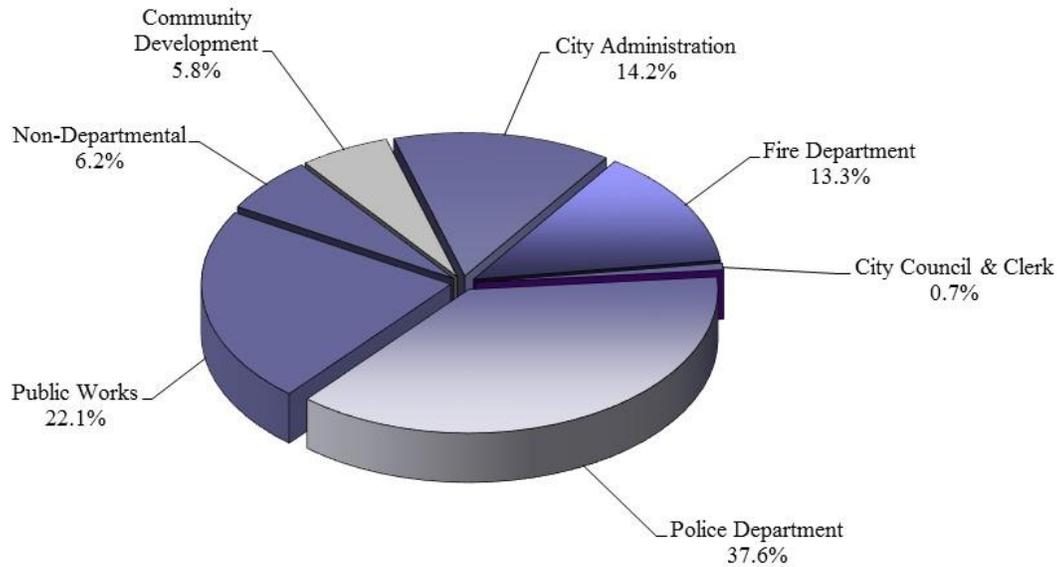
**GENERAL FUND REVENUES  
BY DEPARTMENT**



**FY 2016/17 Departmental Revenues**

<b>Departments</b>	<b>2012/13 Actuals</b>	<b>2013/14 Actuals</b>	<b>2014/15 Actuals</b>	<b>2015/16 Adopted</b>	<b>2015/16 Estimated</b>	<b>2016/17 Proposed</b>	<b>% of Total</b>
City Council and Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Non-Departmental	4,195,729	4,063,031	4,123,819	4,126,800	4,460,302	4,453,643	93.7%
City Administration	-	-	-	-	-	-	0.0%
Community Development	110,682	110,487	116,572	279,500	193,437	119,075	2.5%
Police Department	190,855	117,842	130,150	117,200	122,142	127,566	2.7%
Fire Department	7,302	24,257	4,351	3,000	4,100	8,400	0.2%
Public Works	45,974	62,113	48,971	45,400	45,325	46,642	1.0%
<b>Total General Fund Revenues</b>	<b>\$ 4,550,542</b>	<b>\$ 4,377,730</b>	<b>\$ 4,423,863</b>	<b>\$ 4,571,900</b>	<b>\$ 4,825,306</b>	<b>\$ 4,755,326</b>	<b>100%</b>
Transfers In:	337,956	420,225	243,009	529,000	300,110	401,000	
<b>Net Operating Revenues</b>	<b>\$ 4,888,497</b>	<b>\$ 4,797,955</b>	<b>\$ 4,666,872</b>	<b>\$ 5,100,900</b>	<b>\$ 5,125,416</b>	<b>\$ 5,156,326</b>	

**GENERAL FUND EXPENDITURES  
BY DEPARTMENT**

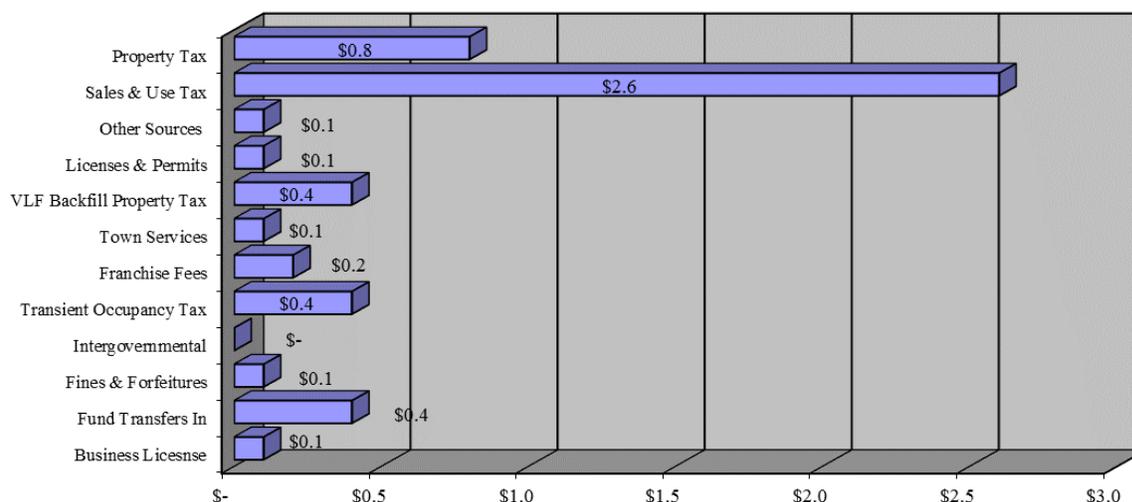


**FY 2016/17 Departmental Expenditures**

Departments	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted	2015/16 Estimated	2016/17 Proposed	% of Total
Police Department	\$ 1,443,258	\$ 1,527,434	\$ 1,562,637	\$ 1,718,013	\$ 1,818,684	\$ 1,937,791	37.6%
Public Works	775,771	834,332	784,784	986,929	943,499	1,140,851	22.1%
Non-Departmental	617,465	683,826	648,747	660,409	682,335	320,703	6.2%
Community Development	634,083	524,277	377,458	432,701	292,756	301,414	5.8%
City Administration	479,462	550,852	608,336	640,367	669,081	732,310	14.2%
Fire Department	548,636	616,299	562,175	608,948	631,472	683,532	13.3%
City Council and Clerk	38,674	48,327	26,162	27,378	61,107	38,386	0.7%
<b>Total General Fund Exp</b>	<b>\$ 4,537,349</b>	<b>\$ 4,785,347</b>	<b>\$ 4,570,299</b>	<b>\$ 5,074,745</b>	<b>\$ 5,098,934</b>	<b>\$ 5,154,987</b>	<b>100%</b>
Transfers Out:							
<b>Net Operating Expenditures</b>	<b>\$ 4,537,349</b>	<b>\$ 4,785,347</b>	<b>\$ 4,570,299</b>	<b>\$ 5,074,745</b>	<b>\$ 5,098,934</b>	<b>\$ 5,154,987</b>	

**GENERAL FUND REVENUES  
BY CATEGORY**

**\$5.2 Million**



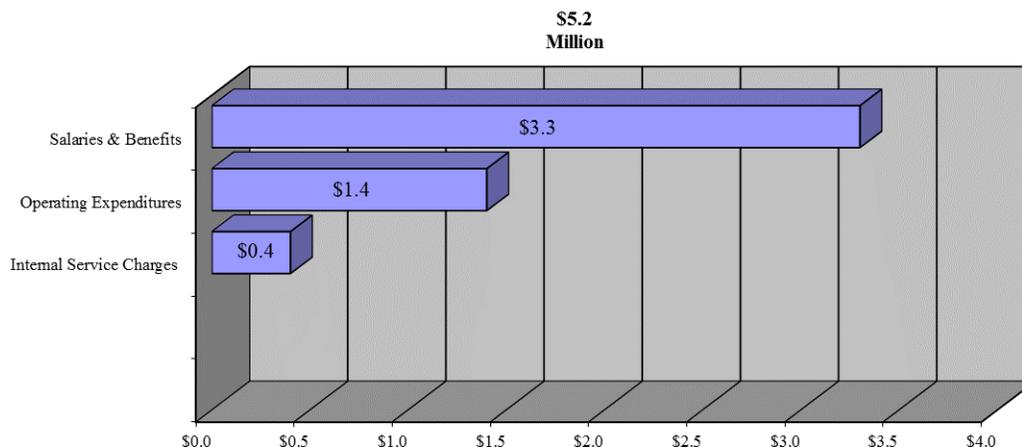
Revenue Category	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted	2015/16 Estimated	2016/17 Proposed	% of Total
Sales & Use Tax	\$ 2,291,620	\$ 2,376,770	\$ 2,312,217	\$ 2,436,000	\$ 2,610,340	\$ 2,590,324	50.2%
Property Tax	\$ 803,393	\$ 706,294	\$ 733,917	\$ 714,000	\$ 727,282	\$ 763,175	14.8%
VLF Backfill Property Tax	\$ 330,692	\$ 335,404	\$ 343,438	\$ 342,000	\$ 360,000	\$ 371,800	7.2%
Franchise Fees	\$ 98,049	\$ 122,676	\$ 139,294	\$ 135,000	\$ 146,000	\$ 153,700	3.0%
Business License	\$ 107,462	\$ 110,269	\$ 108,596	\$ 105,000	\$ 109,000	\$ 110,150	
Transient Occupancy Tax	\$ 298,970	\$ 307,056	\$ 297,363	\$ 290,000	\$ 350,000	\$ 350,000	6.8%
Licenses & Permits	\$ 88,092	\$ 86,622	\$ 89,782	\$ 255,000	\$ 155,225	\$ 95,150	1.8%
Intergovernmental	\$ 33,253	\$ 25,518	\$ 120,748	\$ 34,000	\$ 47,475	\$ 49,020	1.0%
Charges for Service	\$ 65,060	\$ 65,621	\$ 63,301	\$ 58,500	\$ 58,500	\$ 62,765	1.2%
Fines & Forfeitures	\$ 46,771	\$ 60,472	\$ 67,763	\$ 64,000	\$ 65,500	\$ 70,770	1.4%
Interest	\$ 5,974	\$ 3,579	\$ 5,223	\$ 5,000	\$ 5,000	\$ 5,150	0.1%
Other Sources	\$ 381,206	\$ 177,449	\$ 142,221	\$ 133,400	\$ 190,984	\$ 133,322	2.6%
<b>Total Revenues</b>	<b>\$ 4,550,542</b>	<b>\$ 4,377,730</b>	<b>\$ 4,423,863</b>	<b>\$ 4,571,900</b>	<b>\$ 4,825,306</b>	<b>\$ 4,755,326</b>	
Transfers In:	\$ 337,956	\$ 420,225	\$ 243,009	\$ 529,000	\$ 300,110	\$ 401,000	7.8%
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 4,888,498</b>	<b>\$ 4,797,955</b>	<b>\$ 4,666,872</b>	<b>\$ 5,100,900</b>	<b>\$ 5,125,416</b>	<b>\$ 5,156,326</b>	<b>98%</b>

FY 2016/17 General Fund revenues and fund transfers are estimated to increase by 1.1% from the FY 2015/16 adopted budget. 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 2016/17 budget reflects \$2.6 million in sales tax revenue, or a 6.3% increase compared to the prior year budgeted amount.

**Property Tax** – Property Tax receipts in are expected to increase from the budgeted FY 2015/16 amount by 6.9% totaling \$0.8 million.

## GENERAL FUND EXPENDITURES BY CATEGORY



Expenditure Category	2012/13	2013/14	2014/15	2015/16	2015/16	2016/17	% of Total
	Actuals	Actuals	Actuals	Adopted	Estimated	Proposed	
Salaries & Benefits	\$ 2,925,895	\$ 3,125,267	\$ 2,991,161	\$ 3,111,313	\$ 3,196,516	\$ 3,328,934	64.7%
Operating Expenditures	1,173,887	1,194,110	1,158,226	1,506,993	1,437,948	1,376,022	26.7%
Internal Service Charges	418,260	363,914	393,720	456,439	-	428,711	8.2%
<b>Total Expenditures</b>	<b>\$ 4,518,042</b>	<b>\$ 4,683,291</b>	<b>\$ 4,543,107</b>	<b>\$ 5,074,745</b>	<b>\$ 4,634,464</b>	<b>\$ 5,133,667</b>	
Transfers Out	\$ 8,574	\$ 94,600	\$ 26,551	\$ -	\$ 464,470	\$ 21,320	0.4%
<b>Total Exp &amp; Transfers Out</b>	<b>\$ 4,526,616</b>	<b>\$ 4,777,891</b>	<b>\$ 4,569,658</b>	<b>\$ 5,074,745</b>	<b>\$ 5,098,934</b>	<b>\$ 5,154,987</b>	<b>100.0%</b>

The FY 2016/17 General Fund Operating Budget of \$5.1 million (net of transfers) represents a 1.2% increase compared to the net FY 2015/16 adopted operating expenditures budget of.

**Salaries & Benefits** –The delivery of City services is highly dependent on labor which comprises 64.7% of budgeted General Fund expenditures for FY 2016/17. Salaries and benefits continue to be the largest portion of the City’s costs and continue to rise. The FY 2016/17 budget reflects a 7% increase in salaries and benefits attributed to previously negotiated cost of living increases, increased PERS and benefit rates.

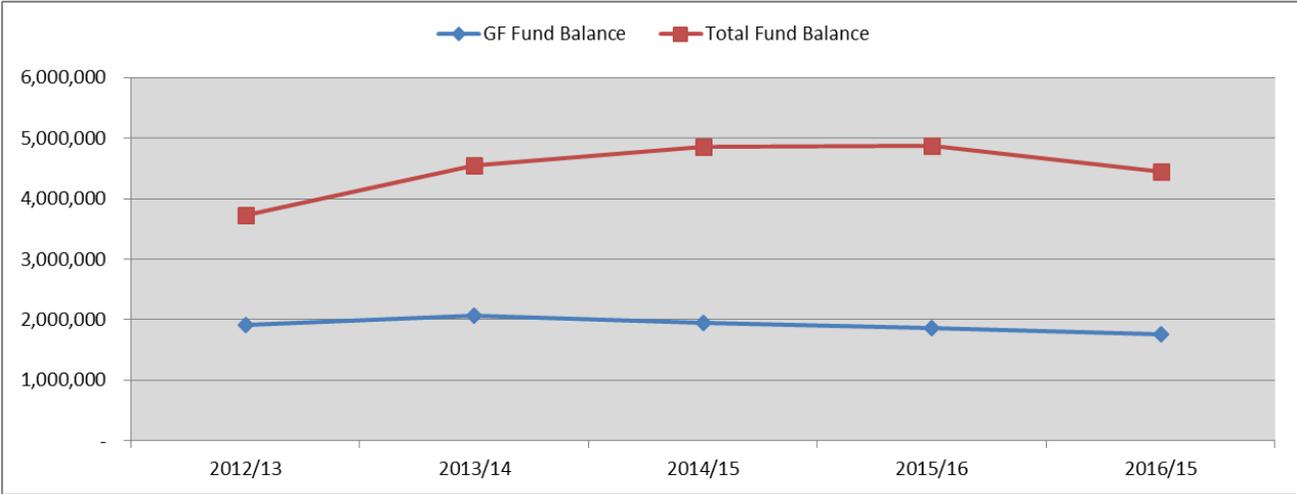
**Operating Expenditures** – The FY 2016/17 operating expenditures represents a 4.2% decrease when compared to the FY 2015/16 adopted budget. Departmental operating budgets remain lean with a city-wide emphasis on containing costs.

**Internal Service Charges** – These expenditures represent the service program costs charged back to the operational programs for the City’s self-insurance. The FY 2016/17 budget reflects a 0.9% decrease when compared to the FY 2015/16 adopted budget.

**FUND BALANCE RESERVES  
5 YEAR COMPARATIVE BALANCES**

<b>Fund Balance Reserves</b>	<b>6/30/2013 Actual YE Balance</b>	<b>6/30/2014 Actual YE Balance</b>	<b>6/30/2015 Actual YE Balance</b>	<b>6/30/2016 Estimated YE Balance</b>	<b>6/30/2017 Budgeted YE Balance</b>
<b>GENERAL FUND</b>					
<i>Unreserved Fund Balances</i>					
<i>Undesignated Reserves</i>	1,909,961	2,060,804	1,944,639	1,860,639	1,750,639
<b>Total General Fund Reserves</b>	<b>\$ 1,909,961</b>	<b>\$ 2,060,804</b>	<b>\$ 1,944,639</b>	<b>\$ 1,860,639</b>	<b>\$ 1,750,639</b>
<b>SPECIAL REVENUE FUNDS</b>					
Abandon Vehicle	11,461	11,247	14,410	4,410	7,233
AB11	(6,506)	(1,314)	26,247	43,788	37,788
BSCC Police Grant	23,511	31,080	43,119	37,919	36,919
CHP Grant	-	32,118	36,821	34,421	34,421
2013 Community Dev Block Grant	-	(10,137)	(85,082)	(86,819)	(8,807)
Farmers Market	-	(2,034)	(1,364)	140	1,140
Sunrise Hills Lighting Districts	139,622	137,580	135,535	127,835	134,310
Benefit Zone A	(45,273)	(27,423)	(16,287)	(8,887)	(7,487)
Benefit Zone B	(8,159)	(19,942)	(32,219)	(50,100)	(48,750)
Measure I - PD	334,423	329,474	391,852	157,029	208,971
Measure I - Fire	28,311	94,378	216,278	200,593	208,772
Measure I - PW	155,225	151,188	257,657	286,359	291,056
Micro Enterprise	-	(41,450)	11,661	11,661	9,964
Economic Development	-	94,400	94,400	94,400	71,369
Business Expo	-	447	1,092	1,092	499
Volunteer Fire Assist	-	(22,619)	(23,462)	(23,462)	(23,462)
FEMA Reimbursement	4,530	39,512	30,394	30,394	60,117
SAFR Grant	-	(14,581)	(10,582)	(10,582)	(52,293)
Historic Preservation	6,017	6,079	4,347	4,347	4,347
Cemetery - Perpetual Care	298,293	299,270	300,037	303,037	306,067
In-Lieu Parking	10,439	10,439	10,439	10,439	10,439
<b>Total Special Revenue Fund Balance</b>	<b>\$ 951,894</b>	<b>\$ 1,097,712</b>	<b>\$ 1,405,292</b>	<b>\$ 1,168,014</b>	<b>\$ 1,282,613</b>
<b>INTERNAL SERVICE FUNDS</b>					
Self-Insurance	\$ (28,105)	\$ 28,105	\$ (78,760)	\$ (78,760)	\$ (78,760)
<b>Total Internal Service Fund Balance</b>	<b>\$ (28,105)</b>	<b>\$ 28,105</b>	<b>\$ (78,760)</b>	<b>\$ (78,760)</b>	<b>\$ (78,760)</b>
<b>CAPITAL PROJECTS FUNDS</b>					
Gas Tax	\$ 7,562	\$ 9,839	\$ 9,546	\$ 9,546	\$ 25,730
HUT	149,782	286,304	337,582	253,582	241,671
Local Transportation Fund	43,229	86,207	132,082	14,082	-
Traffic Mitigation	677,466	918,370	1,072,571	1,599,571	1,207,745
Mono Way Widening	9,093	53,639	(1,789)	(1,789)	(14,923)
TCTC Mono Way	-	-	5,198	5,198	5,198
CalTrans	-	-	-	-	-
Dragoon Gulch	-	-	35,864	38,664	17,864
<b>Total Capital Projects Fund Balance</b>	<b>\$ 887,132</b>	<b>\$ 1,354,359</b>	<b>\$ 1,591,054</b>	<b>\$ 1,918,854</b>	<b>\$ 1,483,285</b>
<b>TOTAL RESERVES</b>	<b>\$ 3,720,882</b>	<b>\$ 4,540,980</b>	<b>\$ 4,862,225</b>	<b>\$ 4,868,747</b>	<b>\$ 4,437,777</b>

### FUND BALANCE RESERVES 5 YEAR COMPARATIVE BALANCES



**SUMMARY OF POSITIONS  
BY DEPARTMENT**

	2012/13	2013/14	2014/15	2015/16	2016/17	
	Funded	Funded	Funded	Funded	Funded	Comments
<b><i>City Administration</i></b>						
City Administrator	1.0	1.0	1.0	1.0	1.0	
City Attorney	0.0	0.0	0.0	0.0	0.2	Prior Years 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	0.0	1.0	
Admin/Finance Assistant	1.0	1.5	1.0	2.0	1.0	
<b>Total Department FTEs</b>	<b>3.0</b>	<b>3.5</b>	<b>3.0</b>	<b>4.0</b>	<b>4.2</b>	
<b><i>Community Development</i></b>						
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	1.0	0.0	0.0	
<b>Total Department FTEs</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>3.0</b>	<b>3.0</b>	
<b><i>Police Department</i></b>						
Chief of Police	1.0	1.0	1.0	1.0	1.0	
Police Lieutenant	0.0	0.0	0.0	0.0	1.0	CY add 1.0 FTE
Police Sergeant	2.0	2.0	2.0	2.0	2.0	
Police Officer	9.0	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	
<b>Total Department FTEs</b>	<b>18.0</b>	<b>19.0</b>	<b>19.0</b>	<b>19.0</b>	<b>20.0</b>	
<b><i>Fire Department</i></b>						
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	1.0	3.0	3.0	3.0	3.0	
<b>Total Department FTEs</b>	<b>5.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	
<b><i>Public Works</i></b>						
Public Works Supervisor	0.0	1.0	1.0	1.0	1.0	
Public Works Specialist	5.0	4.0	4.0	4.0	4.0	
Public Works Assistant	1.0	1.0	1.0	1.0	1.0	
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	0.3	0.0	0.0	0.0	0.0	
<b>Total Department FTEs</b>	<b>8.3</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	
<b>Total City FTEs</b>	<b>38.3</b>	<b>41.5</b>	<b>41.0</b>	<b>41.0</b>	<b>42.2</b>	

**SUMMARY OF POSITIONS  
BUDGETED FTEs BY DEPARTMENT**

<i>Elected Officials</i>					
	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
	<b>Funded</b>	<b>Funded</b>	<b>Funded</b>	<b>Funded</b>	<b>Funded</b>
City Council	5.0	5.0	5.0	5.0	5.0
City Clerk	1.0	1.0	1.0	1.0	1.0
<b>Total Department FTEs</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>

<i>Hourly Employees</i>						
	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	
	<b>Funded</b>	<b>Funded</b>	<b>Funded</b>	<b>Funded</b>	<b>Funded</b>	
Temporary Hours by Department						
City Administration	2,585	1,805	2,650	999	1,040	<i>CY 41 hours increase</i>
Community Development	0	0	0	0	0	
Police Department	8,080	4,792	4,900	8,532	7,280	<i>CY 1281 hours reduction</i>
Fire Department	5,068	2,146	2,176	1,894	3,740	<i>CY 1846 hours increase</i>
Public Works Department	0	1,831	0	0	0	
Total Temporary Hours by Department	15,733	10,574	9,726	11,425	12,060	
<b>Converted Hourly Employees</b>	<b>7.6</b>	<b>5.1</b>	<b>4.7</b>	<b>5.5</b>	<b>5.8</b>	<i>(1.0 FTE = 2080 hours)</i>

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