

City Administration

DEPARTMENT PURPOSE

The City Administrator provides overall management, administration, and direction for the entire City organization, reporting to the full City Council. For budget purposes, the Administrative Services Department incorporates four key programs: City Council and Clerk, City Administration, Non-Departmental; and, Medical Self-Insurance.

The Administrative Services Department, including the City Attorney, 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 legal services, human resources, finance, budgeting, purchasing, labor relations, management information systems, employee and retiree medical insurance, workers' compensation, records management, customer service management, and other administrative support.

BUDGET OVERVIEW

The FY 2016/17 Administrative Services Department revenue incorporates general fund revenues and reflects increases in Property Tax, Transient Occupancy Tax, Franchise Fees, and Sales Tax, all indicative of an improving economy.

The FY 2016/17 Administrative Services Department expenditure budget reflects obligated expenditure enhancements, including increases in benefit rates such as medical and PERS as well as previously negotiated salary increases effective January 2017. In addition, the budget reflects Council action in November 2015 to reclassify a 0.8 FTE Finance Analyst to a 1.0 FTE Administrative Analyst, and the reclassification of a 0.6 FTE Finance Analyst to a 0.625 FTE Office Assistant-Accounting Technician. Also incorporated is the reclassification of a 1.0 FTE Administrative Assistant to a 1.0 FTE Finance Assistant to better align job responsibilities and duties. Finally, the FY 2016/17 budget includes the reclassification of the City Attorney as an employee which resulted from an audit and the addition of a 1.0 FTE Administrative Services Director. Finance services had previously been provided on a temporary basis with contracted services. The inclusion of both the City Attorney and Administrative Services Director positions are directly offset by a reduction in operating expenditures.

CITY ADMINISTRATION

Finally, as a change from prior practice, the City’s self-insurance costs are being allocated to each Department as an internal service charge to more accurately reflect the cost of providing services.

DEPARTMENTAL SUMMARY OF REVENUES AND EXPENDITURES

	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted	2015/16 Estimated	2016/17 Proposed
REVENUES						
<i>Property Tax</i>	\$ 803,393	\$ 706,294	\$ 733,917	\$ 714,000	\$ 727,282	\$ 763,175
<i>VLF Backfill Property Tax</i>	330,692	335,404	343,438	342,000	360,000	371,800
<i>Sales & Use Tax</i>	2,291,620	2,376,770	2,312,217	2,436,000	2,610,340	2,590,324
<i>Franchise Fees</i>	\$ 98,049	\$ 122,676	\$ 139,294	\$ 135,000	\$ 146,000	\$ 153,700
<i>Business License</i>	\$ 107,462	\$ 110,269	\$ 108,596	\$ 105,000	\$ 109,000	\$ 110,150
<i>Other Sources</i>	234,662	77,947	73,858	77,500	105,905	74,375
<i>Transient Occupancy Tax</i>	298,970	307,056	297,363	290,000	350,000	350,000
<i>Licenses & Permits</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Intergovernmental Revenues</i>	24,746	22,848	109,450	22,000	46,475	34,660
<i>Lease Payments</i>	-	-	-	-	-	-
<i>Charges for Services</i>	\$ 161	\$ 188	\$ 463	\$ 300	\$ 300	\$ 309
<i>Fines & Forfeitures</i>	-	-	-	-	-	-
<i>Interest</i>	\$ 5,974	\$ 3,579	\$ 5,223	\$ 5,000	\$ 5,000	\$ 5,150
<i>Transfers</i>	87,956	170,225	103,056	454,000	255,110	378,500
TOTAL REVENUES	\$ 4,283,685	\$ 4,233,256	\$ 4,226,875	\$ 4,580,800	\$ 4,715,412	\$ 4,832,143
EXPENDITURES						
<i>Salaries and Benefits</i>	\$ 444,335	\$ 470,937	\$ 442,277	\$ 533,015	\$ 522,259	\$ 681,993
<i>Operating Expenditures</i>	264,432	353,554	420,697	338,700	425,794	267,054
<i>Fixed Assets</i>	-	-	-	-	-	-
<i>Internal Service Charges</i>	418,260	363,914	393,720	456,439	-	121,032
<i>Transfers</i>	8,574	94,600	26,551	-	464,470	21,320
TOTAL EXPENDITURES	\$ 1,135,601	\$ 1,283,005	\$ 1,283,245	\$ 1,328,154	\$ 1,412,523	\$ 1,091,399
	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted	2015/16 Estimated	2016/17 Proposed
PROGRAM						
<i>Council & Clerk</i>	\$ 38,674	\$ 48,327	\$ 26,162	\$ 27,378	\$ 61,107	\$ 38,386
<i>City Administration</i>	479,462	550,852	608,336	640,367	669,081	732,310
<i>Non-Departmental</i>	617,465	683,826	648,747	660,409	682,335	320,703
TOTAL EXPENDITURES	\$ 1,135,601	\$ 1,283,005	\$ 1,283,245	\$ 1,328,154	\$ 1,412,523	\$ 1,091,399

∞ CITY ADMINISTRATION ∞

Summary of FTEs

	2012/13 Funded	2013/14 Funded	2014/15 Funded	2015/16 Funded	2016/17 Funded
<i>City Administration</i>					
Elected Official - City Council	5.0	5.0	5.0	5.0	5.0
Elected Official - City Clerk	1.0	1.0	1.0	1.0	1.0
City Administrator	1.0	1.0	1.0	1.0	1.0
City Attorney	0.0	0.0	0.0	0.0	0.2
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
Total Department FTEs	9.0	9.5	9.0	10.0	10.2

<i>Temporary Staff Hours</i>					
Office Assistant - Accounting Tech	1625	845	1690		1040
Administrative Analyst	960	960	960	999	0
Total Annual Hours	2585	1805	2650	999	1040

CITY ADMINISTRATION

CITY COUNCIL AND CLERK FUND 201

PROGRAM PURPOSE

The City Council is the elected legislative body that represents the residents and provides policy direction for the delivery of services and capital improvements for the City of Sonora. The City Council is comprised of five Council members, with the Mayor and Mayor Pro Tem appointed every two years by the Council. The City operates under a Council/Manager form of government that combines the policy leadership of elected officials with the managerial responsibility of an appointed City Administrator and appointed City Attorney reporting to the Council. With the professional support of City staff, the Mayor and City Council identify and adopt appropriate policy, program, and budget priorities for the City.

As an elected legislature, the Council's priorities reflect, through its regulatory and budgetary enactments, the aspirations of the residents of Sonora. These priorities are implicit in the programs adopted and set forth in the annual operating budget for the City of Sonora.

The City Clerk is also an elected position that serves the public by providing information and assistance related to City records, Council actions, Committees, and Commissions, public meetings, and elections.

BUDGET OVERVIEW

The FY 2016/17 budget for the City Council and City Clerk has remained stable for both personnel and operational costs. The overall budget has increased due to the allocation of the City's self-insurance costs to each Department to most accurately reflect the cost to provide services.

**∞ CITY ADMINISTRATION ∞
City Council and Clerk**

SUMMARY OF REVENUES AND EXPENDITURES

	2012/13	2013/14	2014/15	2015/16	2015/16	2016/17
	Actuals	Actuals	Actuals	Adopted	Estimated	Proposed
EXPENDITURES						
<i>Salaries and Benefits</i>	\$ 30,225	\$ 21,263	\$ 14,065	\$ 14,378	\$ 17,618	\$ 14,258
<i>Operating Expenditures</i>	8,449	27,064	12,097	13,000	43,489	13,100
<i>Fixed Assets</i>	-	-	-	-	-	-
<i>Internal Service Charges</i>	-	-	-	-	-	11,028
TOTAL EXPENDITURES	\$ 38,674	\$ 48,327	\$ 26,162	\$ 27,378	\$ 61,107	\$ 38,386

City Administration

CITY ADMINISTRATION FUND 207

PROGRAM PURPOSE

City Administration ensures that all City programs and services are provided effectively and efficiently. City Administration provides core services related to human resources, finance, administrative direction and leadership for all City Departments, programs, and services to ensure the community receives high quality services; oversee the City Council agenda process to provide comprehensive information and analysis to the City Council; provide support to all Council standing Committees, and facilitate associated projects and services; foster public awareness of, equitable access to, and engagement in municipal programs, services, and goals; and provide timely and accurate responses to constituent inquiries, concerns, and requests. Other key duties include providing direct staff assistance to the Mayor and City Council on special projects and day-to-day activities, and initiating new or special projects under the direction of the Council that enhance City government and community.

City Administration provides both finance and human resource services for the City. Finance services assure fiscal accountability to the Council and to the public by providing financial oversight and administering accounting functions for all of the City's funds and accounts; prepare the City's Annual Operating Budgets for fiscal and service accountability; coordinate the annual financial audit to verify that proper fiscal practices are maintained; administer the City's Business License, Accounts Payable, and Accounts Receivable functions; and overseeing the City's Purchasing to ensure proper practices are in place, and that fiscal and operational responsibility is upheld.

The Human Resource function manages recruitments and employee relations to attract, develop, and retain a quality workforce to provide high quality City services. This is accomplished by providing effective and efficient employee recruitment and retention, professional development, training, organizational development, compensation and classification administration, employee relations support, safety and workers' compensation administration, benefit administration, and policy and procedure development and administration. Employee relations activities emphasize proactive and preventive informal resolution of employee and management concerns. Staff is responsible for the development of Memoranda of Understanding (MOUs) with the City's four bargaining units, subject to Council direction and approval as well as administering payroll services.

∞ CITY ADMINISTRATION ∞
City Administration

BUDGET OVERVIEW

The FY 2016/17 City Administration budget reflects Council action in November 2015 reclassifying a 0.8 FTE Finance Analyst to a 1.0 FTE Administrative Analyst, and the reclassification of a 0.6 FTE Finance Analyst to a 0.625 FTE Office Assistant-Accounting Technician. Also incorporated is the reclassification of a 1.0 FTE Administrative Assistant to a 1.0 FTE Finance Assistant to more accurately align job responsibilities and duties. The FY 2016/17 budget also includes the reclassification of the City Attorney as an employee which resulted from an audit and the addition of a 1.0 FTE Administrative Services Director. Finance services had previously been provided on a temporary basis with contracted services. The inclusion of both the City Attorney and Administrative Services Director positions are directly offset by a reduction in operating expenditures. Finally, previously negotiated salary increases effective January 2017 and increased benefit rates, including health and PERS, have been incorporated into the budget. Finally, as a change from prior practice, the City’s self-insurance costs are being allocated to each Department as an internal service charge to more accurately reflect the cost of providing services.

SUMMARY OF REVENUES AND EXPENDITURES

	2012/13	2013/14	2014/15	2015/16	2015/16	2016/17
	Actuals	Actuals	Actuals	Adopted	Estimated	Proposed
EXPENDITURES						
<i>Salaries and Benefits</i>	\$ 385,432	\$ 415,422	\$ 386,482	\$ 477,767	\$ 467,076	\$ 622,375
<i>Operating Expenditures</i>	94,030	135,430	221,854	162,600	202,005	90,700
<i>Internal Service Charges</i>	-	-	-	-	-	43,836
TOTAL EXPENDITURES	\$ 479,462	\$ 550,852	\$ 608,336	\$ 640,367	\$ 669,081	\$ 756,910

City Administration

NON-DEPARTMENTAL FUND 209 AND GENERAL FUND REVENUES

PROGRAM PURPOSE

Appropriated funds are provided in Non-Departmental to account for a variety of City services and activities not specifically attributable to individual Departments. Tax revenues, license and permit fees, and intergovernmental revenues are generated as a result of overall government operations. Non-Departmental retiree expenditures, City-wide organizational costs, City memberships, and joint-agency service agreements benefiting the entire City are also contained in Non-Departmental.

BUDGET OVERVIEW

The majority of the City's general revenues are accounted for in the Non-Departmental Program. Current trends in some tax revenues indicate that the local economy is continuing to improve. The FY 2016/17 proposed General Fund budget assumes growth trends in economically sensitive revenue sources such as Property Tax, Transient Occupancy Tax, Franchise Fees, and Sales Tax. However, the City will continue to examine and align organizational services with projected revenue streams to improve and enhance efficiencies.

Overall, the expenditure budget has decreased over prior years due to a change from prior practice in allocating the City's self-insurance costs to each Department as an internal service charge to more accurately reflect the cost of providing services rather than as a single transaction within the Non-Departmental program.

☞ CITY ADMINISTRATION ☜
Non-Departmental

SUMMARY OF REVENUES AND EXPENDITURES

	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted	2015/16 Estimated	2016/17 Proposed
REVENUES						
<i>Property Tax</i>	\$ 803,393	\$ 706,294	\$ 733,917	\$ 714,000	\$ 727,282	\$ 763,175
<i>VLF Backfill Property Tax</i>	330,692	335,404	343,438	342,000	360,000	371,800
<i>Sales & Use Tax</i>	2,291,620	2,376,770	2,312,217	2,436,000	2,610,340	2,573,324
<i>Franchise Fees</i>	98,049	122,676	139,294	135,000	146,000	153,700
<i>Business License</i>	107,462	110,269	108,596	105,000	109,000	110,150
<i>Transient Occupancy Tax</i>	298,970	307,056	297,363	290,000	350,000	350,000
<i>Licenses & Permits</i>	-	-	-	-	-	-
<i>Intergovernmental Revenues</i>	24,746	22,848	109,450	22,000	46,475	34,660
<i>Lease Payments</i>						
<i>Charges for Services</i>	161	188	463	300	300	309
<i>Fines & Forfeitures</i>	-	-	-	-	-	-
<i>Interest</i>	5,974	3,579	5,223	5,000	5,000	5,150
<i>Other Sources</i>	234,662	77,947	73,858	77,500	105,905	74,375
TOTAL REVENUES	\$ 4,195,729	\$ 4,063,031	\$ 4,123,819	\$ 4,126,800	\$ 4,460,302	\$ 4,436,643
TRANSFERS IN						
<i>Deferred Revenue</i>	\$ -	\$ -	\$ -	\$ 215,000	\$ 80,110	\$ 134,890
<i>Transfer From Gas Tax</i>	87,956	98,146	103,056	75,000	75,000	75,000
<i>Economic Development</i>	-	-	-	55,000	10,000	-
<i>Cost Recovery Tuolumne County</i>	-	72,079	-	-	-	-
<i>General Fund Reserves</i>				109,000	90,000	135,000
TOTAL TRANSFERS IN	\$ 87,956	\$ 170,225	\$ 103,056	\$ 454,000	\$ 255,110	\$ 344,890
TOTAL REVENUES & TRANSFERS	\$ 4,283,685	\$ 4,233,256	\$ 4,226,875	\$ 4,580,800	\$ 4,715,412	\$ 4,781,533
EXPENDITURES						
<i>Salaries and Benefits</i>	\$ 28,678	\$ 34,252	\$ 41,730	\$ 40,870	\$ 37,565	\$ 45,361
<i>Operating Expenditures</i>	161,953	191,060	186,746	163,100	180,300	187,854
<i>Fixed Assets</i>	-	-	-	-	-	-
<i>Internal Services</i>	418,260	363,914	393,720	456,439	-	66,168
<i>Transfers Out</i>	8,574	94,600	26,551	-	464,470	21,320
TOTAL EXPENDITURES	\$ 617,465	\$ 683,826	\$ 648,747	\$ 660,409	\$ 682,335	\$ 320,703



City Administration

MEDICAL SELF-INSURANCE FUND

Fund 502

FUND PURPOSE

The City contracts with Winton Ireland Strom & Green Insurance Agency to administer the City’s self-funded health coverage.

The annual premium paid by the City allows for medical, dental and health coverage with an individual stop loss of \$65,000 - per claimant. The City also purchases an aggregate stop-loss policy to cover claims that exceed 125% of expected losses. Self-Insurance costs are included in fund 502 and to allocate the cost of this internal service fund accurately, all other funds share costs based on staffing levels, thus more accurately distributing and reflecting actual costs of services for each department.

BUDGET OVERVIEW

The Self-Insurance Program is funded through departmental transfers based on staffing levels.

FY 2016/17 operating expenditures for the Self-Insurance Fund were anticipated to increase due to adjustments in insurance premiums and claim history, however to offset these increases, the City has elected to increase the deductible amount from \$60,000 per year per participant to \$65,000 per year per participant. While this change could potentially increase the City’s exposure, the annual fixed cost is more easily absorbed by the City versus the 20% increase in costs projected to maintain the \$60,000 deductible.

SUMMARY OF REVENUES AND EXPENDITURES

	2012/13 Actuals	2013/14 Actuals	2014/15 Actuals	2015/16 Adopted	2015/16 Estimated	2016/17 Proposed
Revenues						
<i>Transfers In</i>	506,023	471,804	466,107	590,640	590,640	550,000
TOTAL REVENUES	506,023	471,804	466,107	590,640	590,640	550,000
EXPENDITURES						
<i>Salaries and Benefits</i>	\$ 535,135	\$ 415,594	\$ 572,972	\$ 590,640	\$ 590,640	\$ 550,000
<i>Operating Expenditures</i>	-	-	-	-	-	-
<i>Fixed Assets</i>	-	-	-	-	-	-
<i>Internal Service Charges</i>	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 535,135	\$ 415,594	\$ 572,972	\$ 590,640	\$ 590,640	\$ 550,000

