PROPOSED

CITY OF SONORA

94 N WASHINGTON ST
SONORA, CA

June 3, 2019

Honorable Mayor and City Council:

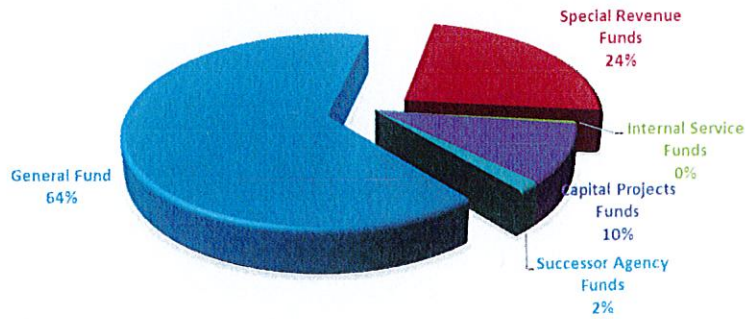
Presented herewith is a balanced Fiscal Year (FY) 2019/20 Proposed Operating Budget for the City of Sonora. The budget for FY 2019/20 reflects a total City budget of $8.7 million (including Capital transfers between funds). The City's proposed total General Fund expenditures are $5.8 million, an increase of $301,000 or 5.5% when compared to the FY 2018/19 budget. This increase is the result of higher personnel costs related to negotiated salary increases, increased PERS costs and higher benefit rates. The General Fund revenues are budgeted at $5.7 million (excluding fund transfers in), a 4% increase over FY 2018/19 budgeted revenues. A majority of this increase is due to budgeted cannabis fee revenues in FY2019/20.

FY 2019/20 FISCAL OUTLOOK

Overview
As shown in the chart below, the Proposed Budget is largely funded by the General Fund (64%).

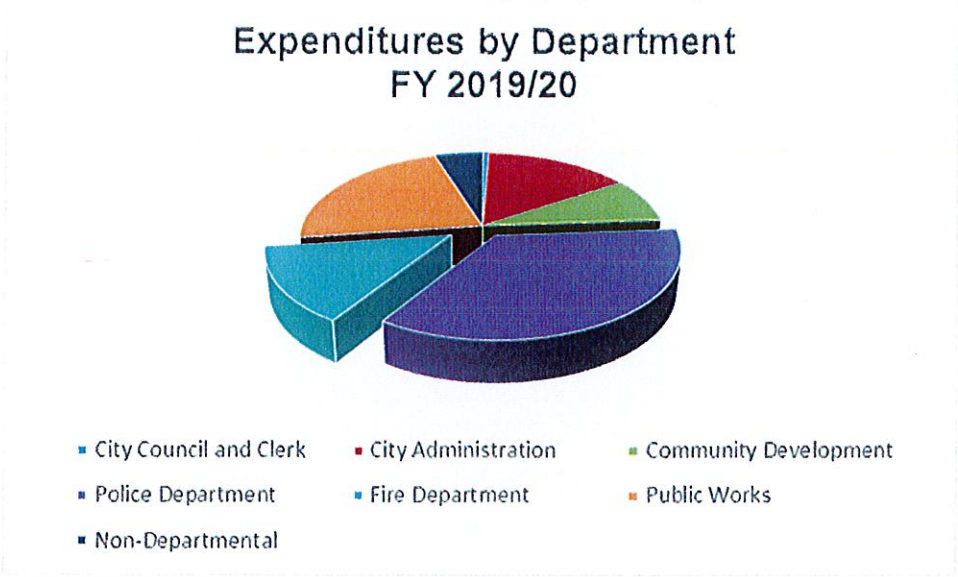
FY 2019/20 Percentage of Total City Expenditures by Fund

(Excluding Fund Transfers Out)



The General Fund pays for core services such as public safety, community development, public works, fire protection, and other services. The revenue used to pay for these services comes primarily from local taxes such as property tax, sales tax, transient occupancy tax, franchise fees, licenses and permits, City services, fines and forfeitures and a variety of other sources. As illustrated in the chart below, the majority of General Fund revenue supports funding for Police, Public Works, Community Development, and Fire Protection services.

General Fund Expenditures by Department



Internal Service Fund

Internal Service Funds are used for areas where goods or services are provided to other City departments. The City's self-insurance fund was the City's only internal service fund. However, with a change in health care plans the City only uses the internal service fund for its self-insured dental plan.

Capital Projects Funds

Capital Project Funds are typically used to account for financial resources that are used for the acquisition or construction of major capital infrastructure or to provide or improve facilities for City Departments.

The proposed FY 2019/20 City-wide expenditures from the Capital Projects Funds is $501,000, which includes the Stockton-Washington Transit Project and the Washington-Elkin Improvement Project.

Special Revenue Funds

Special Revenue Funds are a fund type used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Special Revenue Funds account

for 26.8% of the City-wide expenditure budget. The City's largest Special Revenue Fund is the Measure I sales tax measure fund at approximately $1.8 million. The Total proposed Budget for Special Revenue Funds for FY 2019/20 is $2 million, an increase of approximately $170,000 from FY 2018/19 Adopted Budget.

Successor Agency to the City of Sonora RDA Funds and Low Moderate Housing Fund
The Successor Agency to the City of Sonora Redevelopment Agency (RDA) private-purpose trust fund accounts for the assets, liabilities and operations transferred from the dissolution of the City's RDA. The FY 2019/20 budgeted expenditures in this trust fund total $63,000.

General Fund Reserves

The total General Fund Reserves are forecasted at a balance of approximately $1.7 million as of June 30, 2019. The City utilizes these funds for one-time expenditures. The proposed FY 2019/20 Budget incorporates use of Reserves as highlighted below:

Deferred Revenue Funds - $314,000

The adopted FY 2018/19 budget included use of $314,000 of deferred revenue to complete projects such as the ADA access at Coffill Park, Woods Creek Irrigation Well, Police Department Dispatch Improvements, Fire Museum Flooring Repairs and the Farmers Market Restroom Project. These budgeted projects are not projected to be completed by the close of the fiscal year 18/19 and therefore $314,000 will be carried forward.

- Fire Museum Flooring Repair - $14,000
- Farmer's Market Restroom Project - $200,000
- New Well - $35,000
- ADA access at Coffill Park - $25,000
- Police Department Dispatch Improvements - $40,000

Key Budget Assumptions

Staffing

The FY 2019/20 Operating Budget has 48.2 budgeted FTEs, including temporary staff. This reflects a zero net change in staffing from FY18/19.

On-Going Budget Issues:

Pension Liabilities

The City's unfunded pension liability (UL) as of June 30, 2018 is approximately $10.8 million. In December 2016, the CalPERS Board approved a gradual reduction in the assumed earnings of its pension fund referred to as the "discount rate" which is expected to add stability to the pension trust fund, and will also impact the City's employer contribution rates and increase the unfunded liability calculation. The implications of the reduced discount rate first affected the City in FY 2018/19 and continue through the ensuing four years.

Conclusion

While the global, national, state, and local economy appears to remain on the positive side, the economy is likely to weaken within the next couple of years. In consideration of the implications of the PERS discount rate changes, the City anticipates tight budgets in the upcoming years and plans to work proactively to address both revenues and expenditures to plan for those years now. Therefore, the FY 2019/20 budget proposes to maintain service levels with an essentially status quo budget.

In light of future projections, opportunities to enhance service delivery, while lowering operating costs through resource and workload redeployments and organizational restructuring continue to be explored.

Respectfully submitted,

Timothy A. Miller
City Administrator

Chris Gorsky
Administrative Services Director

City of Sonora

Fiscal Year 2019/20 Proposed Budget

City of Sonora

Proposed FY 2019/20 Budget

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Financial Summary

Total City Revenue, Expenditure and Fund Balance

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 2019/20 budget is a balanced budget; however, with the rising cost of providing services, the next few years may be difficult. The proposed FY 2019/20 budget has been balanced largely due to status quo expenditure budgets. While City does project slow 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 49% of the City's total expenditures and 74% of General Fund expenditures in FY 2019/20.

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). These rates increased for FY 2019/20.

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.

Revenues – The economy showed resilience and remained buoyant as the City has experienced slow growth in many economically sensitive revenues such as Property Tax, Transient Occupancy Tax (TOT) and Sales Tax for FY 2018/19. General Fund revenues estimated for FY 2019/20 (excluding fund transfers in) are budgeted to be similar to the prior year revenues with continued slow growth, with risks to the economy increasing over the next 2 years.

City of Sonora

Proposed FY 2019/20 Budget

Total City Revenues by Fund (Includes Transfers In)

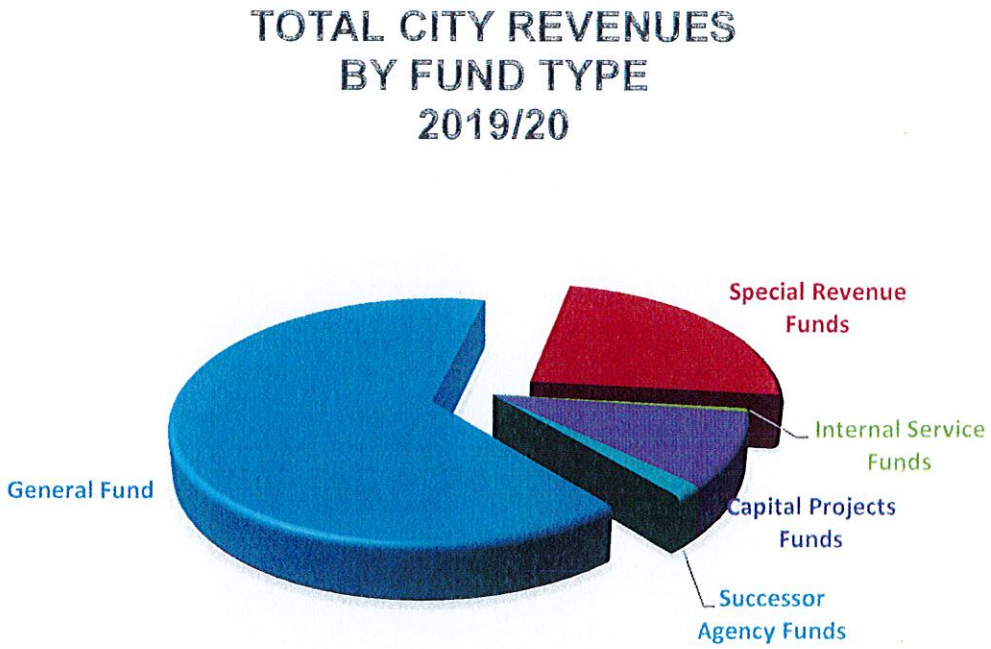
Fund	Fund Name	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2018/19 Estimated	2019/20 Proposed
General Fund							
	General Fund	$ 5,003,373	$ 5,087,223	$ 5,120,462	$ 5,491,580	$ 5,284,227	$ 5,792,376
Special Revenue Funds							
	Abandon Vehicle	$ 2,823	$ 3,389	$ 3,125	$ 3,528	$ 3,528	$ 3,700
	AB11	$ 116,596	$ 129,924	$ 143,419	$ 100,000	$ 147,538	$ 135,000
	BSCC Police Grant	$ 22,552	$ 16,062	$ -	$ -	$ -	$ -
	CHP Grant	$ 123,697	$ -	$ -	$ -	$ 21,956	$ -
	2013 Community Dev Block Grant	$ 1,483,234	$ 718,989	$ 69,980	$ -	$ -	$ -
	2016 Community Dev Block Grant	$ -	$ -	$ -	$ -	$ 27,434	$ -
	Farmers Market	$ 32,970	$ 30,900	$ 41,762	$ 34,000	$ 35,665	$ 41,431
	Sunrise Hills Lighting Districts	$ 7,975	$ 3,024	$ 1,882	$ -	$ 2,109	$ 2,000
	Benefit Zone A	$ 17,077	$ 17,188	$ 17,424	$ 17,000	$ 17,300	$ 17,500
	Benefit Zone B	$ 20,038	$ 23,242	$ 20,046	$ 20,000	$ 20,400	$ 20,600
	Home Buyers Assistance Program	$ (17,462)	$ 49,710	$ 47,210	$ 5,071	$ 44,043	$ 44,799
	Measure I	$ 1,632,470	$ 1,740,273	$ 1,835,873	$ 1,749,000	$ 1,756,366	$ 1,845,601
	Program Income	$ (221,974)	$ 14,845	$ 83,578	$ 5,197	$ 216,272	$ 3,403
	Micro Enterprise	$ 283	$ 257	$ 200	$ 153	$ 1	$ -
	Economic Development	$ 6,000	$ 15,643	$ 1,700	$ -	$ 9,073	$ 10,000
	Business Expo	$ -	$ 750	$ 454	$ 800	$ 355	$ -
	Volunteer Fire Assist	$ 61,002	$ 29,746	$ 37,720	$ -	$ 23,222	$ -
	FEMA Reimbursement	$ 75,283	$ 13,544	$ 199,130	$ -	$ 121,609	$ -
	SAFER Grant	$ 135,313	$ 86,322	$ 11,427	$ -	$ -	$ -
Internal Service Funds							
	Self Insurane	$ 568,540	$ 636,928	$ 45,335	$ 45,335	$ 41,214	$ 42,000
Capital Project Funds							
	Gas Tax	$ 93,643	$ 95,092	$ 93,075	$ 97,151	$ 91,899	$ 95,936
	HUT	$ 22,877	$ 15,674	$ 21,779	$ 18,764	$ 18,837	$ 43,316
	Road Maintenance and Rehab (SB1)	$ -	$ -	$ 28,795	$ 77,553	$ 78,216	$ 81,753
	Local Transportation Fund	$ 35,693	$ 17,185	$ 67,478	$ 40,000	$ 40,577	$ 750
	RSTP	$ 312,903	$ 240	$ 589	$ -	$ 590	$ 600
	Traffic Mitigation	$ 12,130	$ 661,512	$ 209,932	$ 450,000	$ 31,569	$ 465,950
	Mono Way Widening	$ -	$ (6,975)	$ -	$ -	$ 27,846	$ -
	TCTC Mono Way	$ -	$ -	$ -	$ -	$ 5,198	$ -
	Greenley Mono Intersection	$ -	$ 1,790,911	$ 1,385,676	$ -	$ 16,690	$ -
	CalTrans (Stockton/Wash Trans)	$ 4,485	$ 20,783	$ 35,776	$ 305,500	$ 35,000	$ 131,200
	Washington Elkin Improvement	$ -	$ -	$ 6,167	$ -	$ -	$ 20,000
	Dragoon Gulch	$ (20,084)	$ 43,014	$ 16,319	$ -	$ 10,000	$ 12,000
Successor Agency to the City of Sonora RDA Funds							
	SA - Low/Moderate Housing	$ 39,374	$ 43,011	$ 45,400	$ 25,000	$ 32,740	$ 25,609
	SA - Trust	$ 132,547	$ 130,259	$ 291,312	$ 160,000	$ 14,300	$ -
	Total Fund Revs and Transfers In	$ 9,703,358	$ 11,428,665	$ 9,883,025	$ 8,645,632	$ 8,175,775	$ 8,835,524

**Percent change from FY 2019/20 Proposed Budget compared with FY 2018/19 Adopted Budget.*

City of Sonora

Proposed FY 2019/20 Budget

Revenues by Fund Type (Graph)



FY 2019/20 Revenues by Fund

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimate	2019/20 Proposed	% of Total
General Fund	$ 5,003,373	$ 5,087,223	$ 5,120,462	$ 5,284,227	$ 5,792,376	65.6%
Special Revenue Funds	$ 3,497,877	$ 2,893,808	$ 2,514,930	$ 2,446,871	$ 2,124,034	24.0%
Internal Service Funds	$ 568,540	$ 636,928	$ 45,335	$ 41,214	$ 42,000	0.5%
Capital Projects Funds	$ 461,647	$ 2,637,436	$ 1,865,586	$ 356,422	$ 851,505	9.6%
Successor Agency Funds	$ 171,921	$ 173,270	$ 336,712	$ 47,040	$ 25,609	0.3%
Total Expenditure	$ 9,703,358	$ 11,428,665	$ 9,883,025	$ 8,175,775	$ 8,835,524	100.0%

City Revenues
City Historical Trends
(Includes Transfers In)

Fiscal Year		Total
15/16 Actual	$	10,365,391
16/17 Actual	$	11,428,665
17/18 Actual	$	9,883,025
18/19 Estimate	$	8,175,775
19/20 Proposed	$	8,835,524

City of Sonora

Proposed FY 2019/20 Budget

Total City Expenditure
by Fund
(Includes Transfers Out)

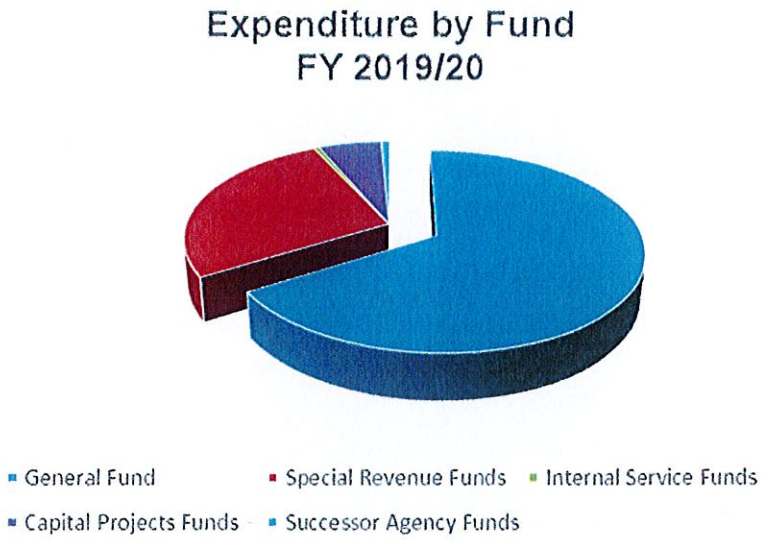
Fund	Fund Name	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2018/19 Estimated	2019/20 Proposed
General Fund							
	General Fund	$ 4,937,330	$ 5,282,205	$ 4,827,691	$ 5,491,580	$ 4,910,696	$ 5,792,376
Special Revenue Funds							
	Abandon Vehicle	$ 10,000	$ -	$ -	$ -	$ -	$ -
	AB11	$ 89,330	$ 108,573	$ 115,668	$ 147,046	$ 144,304	$ 161,500
	BSCC Police Grant	$ 18,276	$ 28,921	$ 25,884	$ 2,121	$ 2,404	$ -
	CHP Grant	$ 92,644	$ 47,016	$ 8,937	$ 17,588	$ 33,877	$ -
	2013 Community Dev Block Grant	$ 1,420,196	$ 232,251	$ 7,294	$ 7,294	$ -	$ -
	2016 Community Dev Block Grant	$ -	$ 173	$ 22,733	$ 9,418	$ 23,029	$ -
	Farmers Market	$ 31,496	$ 33,437	$ 38,915	$ 38,777	$ 35,992	$ 41,600
	Sunrise Hills Lighting Districts	$ 3,095	$ 2,856	$ 2,468	$ 3,000	$ 2,669	$ 2,800
	Benefit Zone A	$ 7,845	$ 7,798	$ 7,876	$ 7,700	$ 7,100	$ 9,600
	Benefit Zone B	$ 35,681	$ 37,033	$ 40,932	$ 40,138	$ 26,475	$ 43,600
	Home Buyers Assistance Program	$ -	$ -	$ 68,356	$ -	$ 217,462	$ -
	Measure I	$ 1,775,739	$ 1,682,821	$ 1,594,985	$ 1,832,444	$ 1,792,759	$ 2,004,672
	Program Income	$ 23,794	$ 22,558	$ 17,770	$ 11,195	$ 38,801	$ 11,380
	Micro Enterprise	$ 3,930	$ 3,924	$ 3,950	$ -	$ 594	$ -
	Economic Development	$ 47,329	$ 30,541	$ 13,548	$ 500	$ 10,500	$ 10,800
	Business Expo	$ 593	$ 791	$ 704	$ 800	$ 563	$ -
	Volunteer Fire Assist	$ 15,280	$ 29,746	$ 37,719	$ -	$ 23,222	$ -
	FEMA Reimbursement	$ 79,914	$ 8,169	$ 110,643	$ 31,493	$ 84,904	$ 54,000
	SAFER Grant	$ 135,246	$ 88,318	$ 12,465	$ -	$ -	$ -
Internal Service Funds							
	Self Insurane	$ 513,195	$ 617,884	$ 40,964	$ -	$ 41,214	$ 42,000
Capital Project Funds							
	Gas Tax	$ 96,057	$ 92,000	$ 97,373	$ 97,000	$ 97,000	$ 95,000
	HUT	$ 119,000	$ -	$ 156,540	$ -	$ -	$ -
	Road Maintenance and Rehab (SB1)	$ -	$ -	$ -	$ -	$ -	$ 188,764
	Local Transportation Fund	$ 167,400	$ 13,948	$ 40,000	$ -	$ -	$ -
	RSTP	$ 249,848	$ -	$ -	$ -	$ -	$ -
	Traffic Mitigation	$ 17,326	$ 678,194	$ 294,225	$ -	$ 500	$ 49,734
	Mono Way Widening	$ 14,436	$ 1,427	$ 3,198	$ -	$ 21	$ -
	TCTC Mono Way	$ -	$ -	$ -	$ -	$ -	$ -
	Greenley Mono Intersection	$ 27,494	$ 1,235,786	$ 1,917,634	$ -	$ 12,363	$ -
	CalTrans (Stockton/Wash Trans)	$ 7,661	$ 24,406	$ 37,785	$ 271,000	$ 141,592	$ 131,200
	Washington Elkin Improvement	$ -	$ -	$ 10,561	$ 76,000	$ 57,394	$ 20,000
	Dragoon Gulch	$ 9,426	$ 15,799	$ 41,168	$ -	$ 14,000	$ 16,700
Successor Agency to the City of Sonora RDA Funds							
	SA - Low/Moderate Housing	$ 5,786	$ 12,673	$ 20,282	$ 36,043	$ 42,458	$ 63,400
	SA - Trust	$ 163,253	$ 150,722	$ 140,981	$ -	$ 141,000	$ -
	Total Fund Revs and Transfers In	$ 10,118,600	$ 10,489,970	$ 9,759,248	$ 8,121,137	$ 7,902,894	$ 8,739,126

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

City of Sonora

Proposed FY 2019/20 Budget

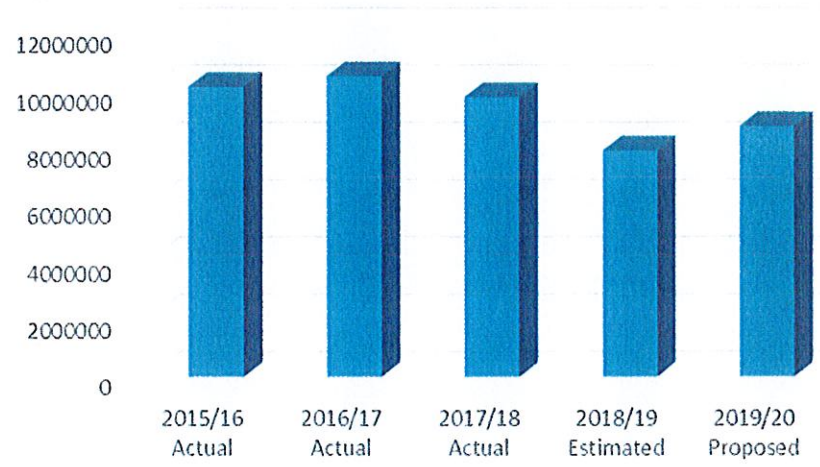
Total City Expenditures by Fund (Graph)



FY 2019/20 Expenses by Fund
Excluding Transfers Out

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimate	2019/20 Proposed	% of Total
General Fund	$ 4,937,330	$ 5,282,205	$ 4,827,691	$ 4,910,696	$ 5,792,376	66.3%
Special Revenue Funds	$ 3,790,388	$ 2,364,926	$ 2,130,847	$ 2,444,656	$ 2,339,952	26.8%
Internal Service Funds	$ 513,195	$ 617,884	$ 40,964	$ 41,214	$ 42,000	0.5%
Capital Projects Funds	$ 708,648	$ 2,061,560	$ 2,598,484	$ 322,870	$ 501,398	5.7%
Successor Agency Funds	$ 169,039	$ 163,395	$ 161,263	$ 183,458	$ 63,400	0.7%
Total Expenditure	$ 10,118,600	$ 10,489,970	$ 9,759,248	$ 7,902,894	$ 8,739,126	100.0%

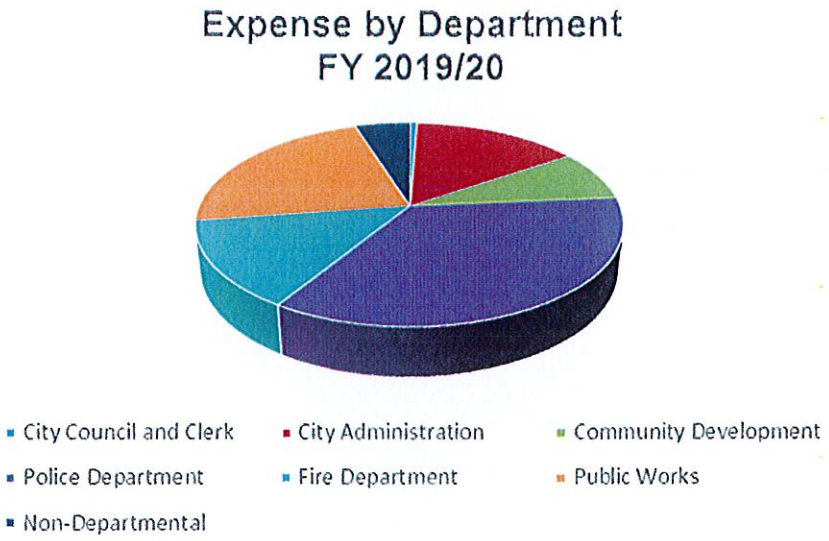
Expenditure History (Graph)



City of Sonora

Proposed FY 2019/20 Budget

General Fund Expense by Department (Graph)



FY 2019/20 Departmental Expense

Departments	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimate	2019/20 Proposed	% of Total
City Council and Clerk	$ 54,199	$ 48,334	$ 37,333	$ 24,262	$ 33,250	0.6%
City Administration	$ 702,937	$ 821,544	$ 753,598	$ 820,529	$ 870,200	15.0%
Community Development	$ 317,983	$ 280,951	$ 384,150	$ 405,989	$ 475,700	8.2%
Police Department	$ 1,731,172	$ 1,888,562	$ 1,884,054	$ 1,817,362	$ 2,031,236	35.1%
Fire Department	$ 615,438	$ 616,066	$ 640,924	$ 710,012	$ 801,571	13.8%
Public Works	$ 810,144	$ 850,851	$ 847,188	$ 864,030	$ 1,284,204	22.2%
Non-Departmental	$ 705,457	$ 775,897	$ 268,852	$ 266,513	$ 288,200	5.0%
Total General Fund Expenditures	$ 4,937,330	$ 5,282,205	$ 4,816,099	$ 4,908,696	$ 5,784,361	99.9%
Transfers Out	$ -	$ -	$ 11,592	$ 2,000	$ 8,015	0.1%
Net Operating Expenditures	$ 4,937,330	$ 5,282,205	$ 4,827,691	$ 4,910,696	$ 5,792,376	100.0%

FY 2019/20 Expenses by Category

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimate	2019/20 Proposed	% of Total
Salaries & Benefits	$ 3,196,839	$ 3,574,475	$ 3,587,709	$ 3,833,587	$ 4,295,391	74.2%
Operating Expenditures	$ 1,284,052	$ 1,151,048	$ 1,155,828	$ 1,003,369	$ 1,415,870	24.4%
Internal Service Charges	$ 456,439	$ 556,682	$ 72,562	$ 71,740	$ 73,100	1.3%
	$ 4,937,330	$ 5,282,205	$ 4,816,099	$ 4,908,696	$ 5,784,361	99.9%
Transfers Out	$ -	$ -	$ 11,592	$ 2,000	$ 8,015	0.1%
Total Expenditure	$ 4,937,330	$ 5,282,205	$ 4,827,691	$ 4,910,696	$ 5,792,376	100.0%

FY 2019/20 General Fund revenues and fund transfers are essentially status quo. 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 2019/20 budget reflects $2.69 million in sales tax revenue, or flat compared to the prior year budgeted amount.

Property Tax – Property Tax receipts in are expected to increase from the estimated year-end for FY 2018/19 amount by 1% totaling slightly more than $820,000.

Transient Occupancy Tax (TOT) – TOT receipts are expected to be flat from a FY 2018/19 estimated amount of $435,000 to a 2019/20 budgeted amount of $437,000.

General Fund Expenditures

The FY 2019/20 General Fund Operating Budget of $5.8 million (net of transfers) represents a 5.4% increase compared to the net FY 2018/19 adopted operating expenditures budget of $5.5 million.

Salaries & Benefits –The delivery of City services is highly dependent on labor, which comprises 74% of budgeted General Fund expenditures for FY 2018/19. Salaries and benefits continue to be the largest portion of the City's costs and continue to rise. The FY 2019/20 budget reflects a 4% increase in salaries and benefits attributed to previously negotiated cost of living increases, increased PERS rates, increased unfunded PERS liability, increased benefit costs and the prospect of being fully staffed in FY19/20.

Operating Expenditures – The FY 2019/20 operating expenditures have increased due to one-time project costs such as Woods Creek Well, ADA access to Coffill Park, repairs needed at the Fire Museum building, the Farmers Market Restroom project and the improvements to the police dispatch area. Department cost containment measures minimized further increases in operating expenditures with departmental operating budgets remaining lean.

Summary of Positions by Department

Departmental Summary of FTE's

Summary Positions by Department

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimate	2019/20 Proposed
Elected Officials					
City Council	5	5	5	5	5
City Clerk	1	1	1	1	1
Total Department FTE's	6.0	6.0	6.0	6.0	6.0
City Administration					
City Administrator	1.0	1.0	1.0	1.0	1.0
City Attorney	0.0	0.2	0.0	0.0	0.0
Administrative Svs Dir	1.0	1.0	1.0	1.0	1.0
Administrative Analyst	0.0	1.0	1.0	1.0	1.0
Finance Assistant	2.0	1.0	1.0	1.0	1.0
Office Assistant-Accounting Tech	0.0	0.0	0.5	0.5	0.5
Total Department FTE's	4.0	4.2	4.5	4.5	4.5
Community Development					
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	0.0	0.0	0.0	0.0	0.0
Total Department FTE's	3.0	3.0	3.0	3.0	3.0
Police Department					
Chief of Police	1.0	1.0	1.0	1.0	1.0
Police Lieutenant	0.0	1.0	1.0	0.0	1.0
Police Sergent	2.0	2.0	2.0	2.0	2.0
Police Officer	10.0	10.0	10.0	10.0	10.0
Reserve Police Officer	0.5	0.2	0.2	0.2	0.2
Community Service Officer (PT)	1.6	1.6	1.6	1.6	1.6
School Resource Officer (PT)	0.0	0.0	0.0	0.0	1.0
Communications Dispatcher	5.0	5.0	5.0	5.0	5.0
Communications Dispatcher Relief	1.0	1.0	1.0	1.0	1.0
Police Records Technician	1.0	1.0	1.0	1.0	1.0
Background Investigator	0.1	0.1	0.1	0.1	0.1
Information Technology Tech	0.2	0.2	0.2	0.2	0.2
Total Department FTE's	22.4	23.1	23.1	22.1	24.1
Fire Department					
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	2.0
Fire Engineer Relief	1.6	1.6	1.6	1.6	1.6
Volunteers Interns	0.3	0.3	0.4	0.4	0.4
Office Assistant	0.4	0.6	0.6	0.6	0.6
Total Department FTE's	9.3	9.5	9.6	9.6	8.6
Public Works					
Public Works Supervisor	1.0	1.0	1.0	1.0	1.0
Public Works Specialist	4.0	4.0	4.0	3.0	3.0
Public Works Assistant	1.0	1.0	1.0	3.0	2.0
Supervising Mechanic	1.0	1.0	1.0	1.0	1.0
Equipment Mechanic	1.0	1.0	1.0	1.0	1.0
Total Department FTE's	8.0	8.0	8.0	9.0	8.0
Total City FTE's	46.7	47.8	48.2	48.2	48.2

Administration

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, Administration Department incorporates four key programs: City Council and Clerk, City Administration, Non-Departmental; and, Medical Self-Insurance (Dental).

Administration 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, management information systems, employee and retiree medical insurance, workers' compensation, safety programs, liability and property insurance, records management, customer service management, and other administrative support.

Budget Overview

The FY 2019/20 Administration revenue incorporates general fund revenues and reflects either flat or slow growth in revenues such as Property Tax, Transient Occupancy Tax, and Sales Tax, signs of a slowing economy.

The FY 2019/20 Administration Department expenditure budget reflects obligated expenditure enhancements, including increases in medical insurance and benefit rates such as PERS as well as previously negotiated salary COLA increases.

City of Sonora

Proposed FY 2019/20 Budget

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Revenues					
Property Tax	$ 769,630	$ 794,220	$ 799,841	$ 829,500	$ 839,000
VLF Backfill	$ 359,583	$ 374,832	$ 389,517	$ 403,778	$ 409,000
Sales & Use Tax	$ 2,539,835	$ 2,638,978	$ 2,678,336	$ 2,704,300	$ 2,692,000
Franchise Fees	$ 137,567	$ 140,987	$ 144,704	$ 140,969	$ 148,600
Business License	$ 112,580	$ 123,308	$ 119,028	$ 122,147	$ 125,000
Other Sources	$ 73,093	$ 54,914	$ 82,750	$ 164,001	$ 338,223
Transient Occupancy Tax	$ 392,487	$ 495,864	$ 433,539	$ 435,000	$ 437,000
Licenses & Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental	$ 41,910	$ 34,174	$ 56,020	$ 61,842	$ 45,500
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -
Interest	$ 5,066	$ 8,230	$ 14,093	$ 28,540	$ 30,000
Transfers	$ 133,457	$ 90,576	$ 97,373	$ 97,000	$ 422,351
Total Revenues	$ 4,565,208	$ 4,756,083	$ 4,815,201	$ 4,987,077	$ 5,486,674
Expenditures					
Salaries & Benefits	$ 1,060,778	$ 1,335,139	$ 720,446	$ 815,351	$ 875,350
Operating Expenditures	$ 458,571	$ 430,716	$ 379,676	$ 331,520	$ 353,300
Internal Service Charges	$ 456,439	$ 497,804	$ 625	$ 5,646	$ 5,000
Transfers	$ -	$ -	$ 11,592	$ 2,000	$ 8,015
Total Expenditures	$ 1,975,788	$ 2,263,659	$ 1,112,339	$ 1,154,518	$ 1,241,665

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Propsed
Program					
Council & Clerk	$ 54,199	$ 48,334	$ 37,333	$ 24,262	$ 33,250
City Administration	$ 702,937	$ 821,544	$ 753,598	$ 820,529	$ 870,200
Non-Departmental	$ 705,457	$ 775,897	$ 280,444	$ 268,513	$ 296,215
Medical Self-Insurance	$ 513,195	$ 617,884	$ 40,964	$ 41,214	$ 42,000
Total Expenditures	$ 1,975,788	$ 2,263,659	$ 1,112,339	$ 1,154,518	$ 1,241,665

Departmental Summary of FTE's

Summary Positions by Department

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimate	2019/20 Proposed
City Administration					
City Administrator	1.0	1.0	1.0	1.0	1.0
City Attorney	0.0	0.2	0.0	0.0	0.0
Administrative Svs Dir	1.0	1.0	1.0	1.0	1.0
Administrative Analyst	0.0	1.0	1.0	1.0	1.0
Finance Assistant	2.0	1.0	1.0	1.0	1.0
Office Assistant-Accounting Tech	0.0	0.0	0.5	0.5	0.5
Total Department FTE's	4.0	4.2	4.5	4.5	4.5

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 2019/20 budget for the City Council and City Clerk has remained stable for both personnel and operational costs with a decrease in the prior year's actual expense because of the retirement of the City Clerk during the year.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Expenditures					
Salaries & Benefits	$ 17,494	$ 15,069	$ 19,161	$ 14,144	$ 17,550
Operating Expenditures	$ 36,705	$ 32,668	$ 17,547	$ 9,437	$ 15,700
Internal Service Charges	$ -	$ 597	$ 625	$ 681	$ -
Transfers	$ -				
Total Expenditures	$ 54,199	$ 48,334	$ 37,333	$ 24,262	$ 33,250

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; oversees 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 activities 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 proving 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 of Sonora

Proposed FY 2019/20 Budget

Budget Overview

The FY 2019/20 City Administration budget reflects a maintenance budget, with no changes from the last fiscal year other than the increased costs of benefits and negotiated COLA's.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Expenditures					
Salaries & Benefits	$ 488,736	$ 664,818	$ 608,375	$ 705,993	$ 754,200
Operating Expenditures	$ 214,201	$ 156,726	$ 145,223	$ 109,571	$ 111,000
Internal Service Charges	$ -	$ -	$ -	$ 4,966	$ 5,000
Transfers	$ -	$ -	$ -		$ -
Total Expenditures	$ 702,937	$ 821,544	$ 753,598	$ 820,529	$ 870,200

Non-Departmental and General Fund Revenues

Department 209

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. The FY 2019/20 proposed General Fund budget assumes small to flat 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 a small increase due the costs to close out the Tuolumne County Economic Development Agency (TCEDA) JPA and the anticipated economic development functions the City will be developing and performing in FY 2019/20.

City of Sonora

Proposed FY 2019/20 Budget

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Revenues					
Property Tax	$ 769,630	$ 794,220	$ 799,841	$ 829,500	$839,000
VLF Backfill	$ 359,583	$ 374,832	$ 389,517	$ 403,778	$409,000
Sales & Use Tax	$ 2,539,835	$ 2,638,978	$ 2,678,336	$ 2,704,300	$2,692,000
Franchise Fees	$ 137,567	$ 140,987	$ 144,704	$ 140,969	$148,600
Business License	$ 112,580	$ 123,308	$ 119,028	$ 122,147	$125,000
Other Sources	$ 73,093	$ 54,914	$ 82,750	$ 164,001	$338,223
Transient Occupancy Tax	$ 392,487	$ 495,864	$ 433,539	$ 435,000	$437,000
Licenses & Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental	$ 41,910	$ 34,174	$ 56,020	$ 61,842	$45,500
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines & Forfeitures	$ -	$ -	$ -	$ -	$ -
Interest	$ 5,066	$ 8,230	$ 14,093	$ 28,540	$30,000
Total Revenues	$ 4,431,751	$ 4,665,507	$ 4,717,828	$ 4,890,077	$ 5,064,323
Transfers In					
Transfers	$ 24,457	$ -	$ 97,373	$ 97,000	$ 95,000
General Fund Reserves	$ 109,000	$ 90,576	$ -	$ -	$ 327,351
Total Transfers In	$ 133,457	$ 90,576	$ 97,373	$ 97,000	$ 422,351
Total Revenues & Transfer In	**$ 4,565,208**	**$ 4,756,083**	**$ 4,815,201**	**$ 4,987,077**	**$ 5,486,674**
Expenditures					
Salaries & Benefits	$ 41,353	$ 37,368	$ 51,946	$ 54,000	$ 61,600
Operating Expenditures	$ 207,665	$ 241,322	$ 216,906	$ 212,513	$ 226,600
Internal Service Charges	$ 456,439	$ 497,207	$ -	$ -	$ -
Transfers	$ -	$ -	$ 11,592	$ 2,000	$ 8,015
Total Expenditures	$ 705,457	$ 775,897	$ 280,444	$ 268,513	$ 296,215

City of Sonora

Proposed FY 2019/20 Budget

Medical Self-Insurance Fund

Fund 502

Fund Purpose

In FY 2017/18 an agreement with the associations, the City has agreed to provide two health care options to employees and retirees. Both options will be Anthem Blue Cross plans, one being a PPO option and the other being an HMO based medical plan option.

Budget Overview

The FY 2019/20 budget only includes a self-insurance component of the dental costs due to the change in health care plans to being fully insured. The costs for medical insurance is reflected in each department's salary and benefits budget and therefore there is only budget for self-insured dental in this program for FY 2019/20.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Sources of Funds					
Beginning Fund Balance	$ (78,760)	$ (23,415)	$ (4,371)	$ -	$ -
Revenues					
Transfers	$ 568,540	$ 636,928	$ 45,335	$ 41,214	$ 42,000
Total Revenues	$ 568,540	$ 636,928	$ 45,335	$ 41,214	$ 42,000
Expenditures					
Salaries & Benefits	$ 513,195	$ 617,884	$ 40,964	$ 41,214	$ 42,000
Operating Expenditures	$ -	$ -	$ -	$ -	$ -
Internal Service Charges	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 513,195	$ 617,884	$ 40,964	$ 41,214	$ 42,000
Ending Fund Balance	$ (23,415)	$ (4,371)	$ -	$ -	$ -

Community Development

Community Development Department

Department Purpose

The Community Development Department (CDD) works with elected and appointed officials, other Departments, and the community to guide the physical growth, development, and preservation of the City. Community development encompasses many aspects of the City and as such the Department oversees several programs and projects designed to benefit its residents and businesses. Department functions include planning, building, economic development, grants, and special programs.

Budget Overview

The Department is supported by a combination of general fund revenue along with generated fees and grant funding. As grant funding decreases personnel costs will need to be absorbed by the general fund if current service levels are to be maintained. As new grants are obtained staff time for the implementation of grant programs and projects will be allocated to these grants as allowed under each funding source. The Department's operating costs remain status quo with the exception of the anticipated PERS and medical insurance increases.

The Department is currently working on two Vision Sonora projects, the Linoberg Closure and the Stewart Street Restroom Project, both in the design phase, with construction anticipated for FY 2019/20.

City of Sonora

Proposed FY 2019/20 Budget

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Revenues					
Licenses & Permits	$ 157,214	$ 131,174	$ 93,166	$ 91,084	$ 90,000
Charges for Services	$ 40,410	$ 44,865	$ 43,205	$ 71,306	$ 46,500
Other Revenue	$ 1,257,319	$ 993,130	$ 479,830	$ 139,813	$ 238,300
Interest	$ 91,835	$ 90,511	$ 92,686	$ 72,304	$ 73,811
Transfers	$ 134,720	$ 22,429	$ 91,048	$ 235,801	$ 29,381
Total Revenues	$ 1,681,498	$ 1,282,109	$ 799,935	$ 610,308	$ 477,992
Expenditures					
Salaries & Benefits	$ 343,069	$ 295,051	$ 383,011	$ 367,843	$ 437,430
Operating Expenditures	$ 1,696,876	$ 523,397	$ 397,766	$ 572,767	$ 382,450
Grants	$ -	$ -	$ -	$ -	$ -
Internal Service Charges	$ 25,878	$ 25,169	$ 3,441	$ 4,454	$ 4,100
Transfers	$ 3,930	$ 3,924	$ 72,306	$ 212,351	$ -
Total Expenditures	$ 2,069,753	$ 847,541	$ 856,525	$ 1,157,416	$ 823,980

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Programs					
Building/Planning	$ 198,803	$ 203,987	$ 307,060	$ 319,074	$ 388,550
RDA Successor Agency	$ 58,044	$ 22,690	$ 23,688	$ 21,336	$ 21,450
Opera Hall	$ 61,136	$ 54,274	$ 53,402	$ 65,579	$ 65,700
Farmers Market	$ 31,496	$ 33,437	$ 38,915	$ 30,459	$ 41,600
Benefit Zone A	$ 7,845	$ 7,798	$ 7,876	$ 7,100	$ 9,600
Benefit Zone B	$ 35,681	$ 37,033	$ 40,932	$ 26,475	$ 43,600
Caltrans Projects	$ 7,661	$ 24,406	$ 37,785	$ 141,592	$ 131,200
Washington/Elkin	$ -	$ -	$ 10,561	$ 57,394	$ 20,000
2013 CDBG Grant	$ 1,420,196	$ 232,251	$ 7,294	$ -	$ -
2016 CDBG Grant	$ -	$ 173	$ 22,733	$ 23,029	$ -
Dragoon Gulch	$ 9,426	$ 15,799	$ 41,168	$ 14,000	$ 16,700
MicroEnterprise	$ 3,930	$ 3,924	$ 3,950	$ 594	$ -
Program Income	$ 18,574	$ 17,042	$ 17,290	$ 38,801	$ 11,380
Home Buyers Assistance	$ -	$ -	$ 68,356	$ 217,462	$ -
Business Expo	$ 593	$ 791	$ 704	$ 563	$ -
Economic Development	$ 47,329	$ 30,541	$ 13,548	$ 10,500	$ 10,800
Low Moderate Housing	$ 5,786	$ 12,673	$ 20,282	$ 42,458	$ 63,400
Successor Agency Housing	$ 163,253	$ 150,722	$ 140,981	$ 141,000	$ -
Total Expenditures	$ 2,069,753	$ 847,541	$ 856,525	$ 1,157,416	$ 823,980

Departmental Summary of FTE's

Summary Positions by Department

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimate	2019/20 Proposed
Community Development					
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	0.0	0.0	0.0	0.0	0.0
Total Department FTE's	3.0	3.0	3.0	3.0	3.0

Building and Planning

DEPARTMENT 205

Program Purpose

The Community Development Department reviews plans, issues permits and inspects projects covering a variety of construction activities throughout the City. They also provide contract planning and building inspection services in the City. The Department also oversees all projects requiring planning and environmental review. The Sonora Planning Commission considers all applications for use permits, design review applications, development projects, land division maps, and site plans. All reviews and inspections are conducted based upon the California Building Codes, Sonora General Plan, Sonora Municipal Code and applicable State Laws. The Department also manages updates and revisions to the City's General Plan and Zoning Ordinance.

Budget Overview

Budgeted salary and benefit expenditures have increased as a result of previously negotiated salary increases effective January 2019 and increases in both medical insurance and the PERS contribution.

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Revenues					
Licenses & Permits	$ 157,214	$ 131,174	$ 93,166	$91,084	$90,000
Charges for Services	$ 3,295	$ 4,435	$ 5,735	$6,172	$8,400
Total Revenues	$ 160,509	$ 135,609	$ 98,901	$ 97,256	$ 98,400
Expenditures					
Salaries & Benefits	$ 58,114	$ 71,761	$ 180,613	$ 194,856	$ 264,150
Operating Expenditures	$ 140,689	$ 130,883	$ 125,127	$ 122,918	$ 122,900
Grants	$ -	$ -	$ -	$ -	$ -
Internal Service Charges	$ -	$ 1,343	$ 1,320	$ 1,300	$ 1,500
Total Expenditures	$ 198,803	$ 203,987	$ 307,060	$ 319,074	$ 388,550

Successor Agency to the former Sonora Redevelopment Agency

DEPARTMENT 202

Program Purpose

On December 29, 2011, the Supreme Court issued its final decision on the redevelopment dissolution litigation, upholding AB 1X 26, invalidating AB 1X 27, and essentially dissolving all redevelopment agencies throughout the State effective February 1, 2012. AB 1X 26 provides that successor agencies be designated as successor entities to the former redevelopment agencies, to oversee the wind down activities of the former redevelopment agencies. The City of Sonora elected to serve as the Successor Agency for the former Sonora Redevelopment Agency. City staff is responsible for all wind down activities including preparation of required documents and reports under the direction of the Successor Agency's Oversight Board and State Department of Finance.

Budget Overview

The wind down of the former Sonora Redevelopment Agency will continue during Fiscal Year 2019/20. As the wind down continues less staff time will be allocated to this Fund which will need to be absorbed by the General Fund or other sources of City revenue.

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Revenues					
Transfer From Successor Agency	$ 43,092	$ 21,450	$ 7,150	$ 21,450	$21,450
Total Revenues	$ 43,092	$ 21,450	$ 7,150	$ 21,450	$ 21,450
Expenditures					
Salaries & Benefits	$ 44,521	$ 20,809	$ 21,171	$ 19,386	$ 20,700
Operating Expenditures	$ 13,523	$ 1,881	$ 2,517	$ 1,950	$ 750
Grants	$ -	$ -	$ -	$ -	$ -
Internal Service Charges	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 58,044	$ 22,690	$ 23,688	$ 21,336	$ 21,450

City of Sonora

Proposed FY 2019/20 Budget

Opera Hall

DEPARTMENT 208

Program Purpose

The Sonora Opera Hall was originally constructed as a flour mill in 1879 but the mill burned down in 1885. It was subsequently reconstructed as the Sonora Opera Hall hosting balls, events, meetings, etc. However in 1896 the Opera Hall was closed and the building was converted to a carpenter shop. The building was eventually converted to automobile repair garage. In 1986 the City of Sonora acquired the building and rehabilitated it as a community center and rental facility. The Community Development Department oversees the Sonora Opera Hall facility.

Budget Overview

In the FY 19/20 budget there is funding to strip, paint and seal the floors and stage, otherwise the operating costs for the Sonora Opera Hall will be status quo for Fiscal Year 2020 except for the PERS and medical insurance increases.

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Revenues					
Other Revenue	$ 38,743	$ 24,817	$ 19,256	$ 30,520	$31,600
Total Revenues	$ 38,743	$ 24,817	$ 19,256	$ 30,520	$ 31,600
Expenditures					
Salaries & Benefits	$ 28,724	$ 32,983	$ 35,972	$ 40,134	$ 45,100
Operating Expenditures	$ 32,412	$ 19,758	$ 15,797	$ 22,580	$ 18,600
Grants	$ -	$ -	$ -	$ -	$ -
Internal Service Charges	$ -	$ 1,533	$ 1,632	$ 2,865	$ 2,000
Total Expenditures	$ 61,136	$ 54,274	$ 53,402	$ 65,579	$ 65,700

City of Sonora

Proposed FY 2019/20 Budget

Farmers Market

FUND 317

Program Purpose

The Sonora Certified Farmers Market operates from May to October and is located at Theall and Stewart Streets in Downtown Sonora. The Market came under the oversight of the City in 1997 as a small venue with only 7 agricultural vendors. Today's Market has expanded to include vendors that are agricultural, artisans and food purveyors. The Community Development Department oversees its operation along with a Contract Market Supervisor who is responsible for overseeing the Market day activities.

Budget Overview

Previously the Sonora Certified Farmers Market utilized the City's building located at Stewart and Theall Streets for a public restroom and for storage. The building experienced major water damage in 2016 and is no longer habitable. The City is planning to renovate the building under the Stewart Street Public Restroom Project in the fall of 2020.

Farmers Market

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Sources of Funds					
Beginning Fund Balance	$ (1,364)	$ 110	$ (2,427)	$ 420	$ 93
Revenues					
Other Revenue	$ 32,970	$ 30,900	$ 30,170	$ 32,165	$ 33,500
Transfer	$ -	$ -	$ 11,592	$ 3,500	$ 7,931
Total Revenues	$ 32,970	$ 30,900	$ 41,762	$ 35,665	$ 41,431
Expenditures					
Salaries & Benefits	$ 20,887	$ 21,886	$ 28,148	$ 26,282	$ 30,400
Operating Expenditures	$ 6,998	$ 7,730	$ 10,661	$ 9,421	$ 10,600
Grants	$ -	$ -	$ -	$ -	$ -
Internal Service Charges	$ 3,611	$ 3,821	$ 106	$ 289	$ 600
Total Expenditures	$ 31,496	$ 33,437	$ 38,915	$ 35,992	$ 41,600
Ending Fund Balance	$ 110	$ (2,427)	$ 420	$ 93	$ (76)

Benefit Zone A

FUND 340

Program Purpose

Benefit Zone A encompasses the downtown area between Wykoff, Gold, Shepherd and Green Streets. Benefit Zone fees are calculated based on the number of employees for each business and are collected along with the City Business License fees. These fees are used to finance specific business related activities including annual special events sponsored by the City to encourage patronage by local residents and tourists in the downtown area.

Budget Overview

The proposed budget includes funding for the City's sponsored special events.

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Sources of Funds					
Beginning Fund Balance	$ (16,287)	$ (7,055)	$ 2,335	$ 11,883	$ 22,083
Revenues					
Charges for Services	$ 17,077	$ 17,188	$ 17,424	$ 17,300	$ 17,500
Total Revenues	$ 17,077	$ 17,188	$ 17,424	$ 17,300	$ 17,500
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ 7,845	$ 7,798	$ 7,876	$ 7,100	$ 9,600
Grants	$ -	$ -	$ -	$ -	$ -
Internal Service Charges	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 7,845	$ 7,798	$ 7,876	$ 7,100	$ 9,600
Ending Fund Balance	$ (7,055)	$ 2,335	$ 11,883	$ 22,083	$ 29,983

Benefit Zone B

FUND 341

Program Purpose

Benefit Zone B encompasses all business activity located outside of Benefit Zone A. Benefit Zone fees are calculated based on the number of employees for each business and are collected along with the City Business License fees. These fees are used to finance specific business related activities including annual special events sponsored by the City to encourage patronage by local residents and tourists.

Budget Overview

The proposed budget includes funding for the City's sponsored special events and a portion of the Special Events Coordinator position. During Fiscal Year 2019/20 the Benefit Zone fee structure needs to be evaluated due to the continued revenue shortfall for covering operating expenditures.

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Sources of Funds					
Beginning Fund Balance	$ (39,986)	$ (55,629)	$ (69,420)	$ (90,306)	$ (96,381)
Revenues					
Charges for Services	$ 20,038	$ 23,242	$ 20,046	$ 20,400	$ 20,600
Total Revenues	$ 20,038	$ 23,242	$ 20,046	$ 20,400	$ 20,600
Expenditures					
Salaries & Benefits	$ 24,368	$ 25,937	$ 33,428	$ 21,379	$ 35,400
Operating Expenditures	$ 7,100	$ 6,637	$ 7,206	$ 5,096	$ 8,200
Grants	$ -	$ -	$ -	$ -	$ -
Internal Service Charges	$ 4,213	$ 4,459	$ 298	$ -	$ -
Total Expenditures	$ 35,681	$ 37,033	$ 40,932	$ 26,475	$ 43,600
Ending Fund Balance	$ (55,629)	$ (69,420)	$ (90,306)	$ (96,381)	$ (119,381)

Caltrans Projects
FUND 348

Program Purpose

This Fund includes grant funded projects through the State Department of Transportation.

Budget Overview

The proposed budget includes the completion of the preliminary engineering, final design and environmental documents for Vision Sonora's Stockton-Washington Street Transit and Accessibility Project.

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Revenues					
Other Revenue	$ 4,485	$ 20,783	$ 35,776	$ 35,000	$ 131,200
Total Revenues	$ 4,485	$ 20,783	$ 35,776	$ 35,000	$ 131,200
Expenditures					
Salaries & Benefits	$ 7,661	$ 23,120	$ 25,928	$ 4,685	$ -
Operating Expenditures	$ -	$ 1,286	$ 11,857	$ 136,907	$ 131,200
Grants	$ -	$ -	$ -	$ -	$ -
Internal Service Charges	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 7,661	$ 24,406	$ 37,785	$ 141,592	$ 131,200

Caltrans Projects

FUND 349

Program Purpose

This Fund includes grant funded projects through the State Department of Transportation.

Budget Overview

The proposed budget includes the continued design and completion of the Washington-Elkin Red Church Project.

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Revenues					
Other Revenue	$ -	$ -	$ 6,167	$ -	$ 20,000
Total Revenues	$ -	$ -	$ 6,167	$ -	$ 20,000
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ -	$ -	$ 10,561	$ 57,394	$ 20,000
Grants	$ -	$ -	$ -	$ -	$ -
Internal Service Charges	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ -	$ -	$ 10,561	$ 57,394	$ 20,000

2016 CDBG Grant

FUND 339

Program Purpose

On October 25, 2016 the City was notified by the Department of Housing and Community Development that the City's Community Development Block Grant was approved for the Homebuyers Assistance Loan Program and Affordable Housing Inventory Planning Grant. On February 8, 2017, the City received Standard Agreement #16-CDBG-11145 allocating $494,331 for the Homebuyers Program, $75,000 for the Planning Grant and $42,700 for General Program Administration.

Budget Overview

Grant will be closed out in September 2019.

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Sources of Funds					
Beginning Fund Balance	$ -	$ -	$ (173)	$ (22,906)	$ (18,501)
Revenues					
Charges for Services	$ -	$ -	$ -	$ 27,434	$ -
Total Revenues	$ -	$ -	$ -	$ 27,434	$ -
Expenditures					
Salaries & Benefits	$ -	$ -	$ 22,733	$ 23,029	$ -
Operating Expenditures	$ -	$ 173	$ -	$ -	$ -
Grants	$ -	$ -	$ -	$ -	$ -
Internal Service Charges	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ -	$ 173	$ 22,733	$ 23,029	$ -
Ending Fund Balance	$ -	$ (173)	$ (22,906)	$ (18,501)	$ (18,501)

2013 CDBG Grant

FUND 337

Program Purpose

In 2014 the City received CDBG Grant #13-CDBG-8946 in the amount of $2,000,000 to fund the Stewart Street Multi-Family Housing Project, Sonora Residential Fire Flow Improvement Project and Final Phase – Sonora Historic Resources Inventory. In February of 2015 the City Council approved utilizing the City's available CDBG Program Income to provide additional funding for the Sonora Residential Fire Flow Improvement Project and for Microenterprise Technical and Financial Assistance which was subsequently approved by the Department of Housing and Community Development.

Budget Overview

The Sonora Residential Fire Flow Project was completed during Fiscal Year 2016. The Sonora Historic Resources Inventory was completed in November of 2016. Construction for the Stewart Street Multi-Family Housing Project began on September 12, 2016 and was completed on May 12, 2017. **Projects have been completed and closed, no further activity.**

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Revenues					
Other Revenues	$ 1,021,874	$ 718,989	$ 69,980	$ -	$ -
Transfers	$ 461,360	$ -	$ -	$ -	$ -
Total Revenues	$ 1,483,234	$ 718,989	$ 69,980	$ -	$ -
Expenditures					
Salaries & Benefits	$ 137,555	$ 72,583	$ 1,618	$ -	$ -
Operating Expenditures	$ 1,264,587	$ 145,655	$ 5,676	$ -	$ -
Grants	$ -	$ -	$ -	$ -	$ -
Internal Service Charges	$ 18,054	$ 14,013	$ -	$ -	$ -
Total Expenditures	$ 1,420,196	$ 232,251	$ 7,294	$ -	$ -

Dragoon Gulch Trail

FUND 319

Program Purpose

The Dragoon Gulch Trail Project officially began in 2002 with the City's receipt of a $500,000 Roberti-Z'Berg-Harris Nonurbanized Area Grant (RZH). The 35 acre site had been slated for residential development. The remaining grant funds were used to develop the initial 2.5 mile looped trail. Through an additional $500,000 RZH Grant, the City purchased the adjacent 67 acres. On June 3, 2013 the City Council approved the Dragoon Gulch Mater Trail Plan. The Plan details the expansion of the trail system, and other recreational facilities, within the adjust 67 acres. It was funded under the Community Transformation Grant Program through the Tuolumne County Public Health Department.

Environmental review, funded through the Tuolumne County Transportation Council, of the Dragoon Gulch Trail Expansion Project was completed in 2016 allowing the City to move forward with the Trail expansion. The Dragoon Gulch Trail Expansion Project – Phase 1 was completed in 2018. The project added an additional 1.5 miles of trails. It was funded through grants from the Sonora Area Foundation and Front Porch and Trail Me About Fund and proceeds from the Annual Dragoon Gulch Run.

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Sources of Funds					
Beginning Fund Balance	$ 35,864	$ 6,354	$ 33,569	$ 8,720	$ 4,720
Revenues					
Other Revenues	$ 12,000	$ 43,014	$ 16,319	$ 10,000	$ 12,000
Transfers	$ (32,084)	$ -	$ -		
Total Revenues	$ (20,084)	$ 43,014	$ 16,319	$ 10,000	$ 12,000
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ 9,426	$ 15,799	$ 41,168	$ 14,000	$ 16,700
Grants	$ -	$ -	$ -	$ -	$ -
Internal Service Charges	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 9,426	$ 15,799	$ 41,168	$ 14,000	$ 16,700
Ending Fund Balance	$ 6,354	$ 33,569	$ 8,720	$ 4,720	$ 20

Miscellaneous Funds

The following is a list of Funds that have expenses budgeted during Fiscal Year 2020 which are associated with a specific event or project, or have allocated Department personnel costs. Some of these Funds are not administered by the Community Development Department but the Department is responsible for oversight of the items listed below.

- Fund 311 – Program Income — Personnel Costs
- Fund 342 – Business Expo — Business Expo Event
- Fund 374 – Economic Development — Vision Sonora – Linoberg Project
- Home Buyers Assistance Program
  - Fund 322
  - Fund 330
  - Fund 332-336
- Fund 701 – Low/Moderate Housing Program
- Fund 702 – Successor Agency Housing

City of Sonora

Proposed FY 2019/20 Budget

CDBG Program Income
Fund 311

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Sources of Funds					
Beginning Fund Balance	$ 424,954	$ 147,072	$ 136,774	$ 200,562	$ 378,033
Revenues					
Interest	$ 6,859	$ 5,765	$ 8,772	$ 3,921	$ 3,403
Other Revenue	$ -	$ -	$ -	$ -	$ -
Transfers	$ (266,167)	$ 979	$ 72,306	$ 212,351	$ -
Total Revenues	$ (259,308)	$ 6,744	$ 81,078	$ 216,272	$ 3,403
Expenditures					
Salaries & Benefits	$ 17,470	$ 16,243	$ 15,607	$ 9,708	$ 11,080
Operating Expenditures	$ 1,104	$ 799	$ 1,598	$ 29,093	$ 300
Grants	$ -	$ -	$ -	$ -	$ -
Internal Service Charges	$ -	$ -	$ 85	$ -	$ -
Total Expenditures	$ 18,574	$ 17,042	$ 17,290	$ 38,801	$ 11,380
Ending Fund Balance	$ 147,072	$ 136,774	$ 200,562	$ 378,033	$ 370,056

City of Sonora

Proposed FY 2019/20 Budget

Business Expo
Fund 342

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Sources of Funds					
Beginning Fund Balance	$ 1,092	$ 499	$ 458	$ 208	$ -
Revenues					
Interest	$ -	$ -	$ -	$ -	$ -
Other Revenue	$ -	$ 750	$ 454	$ 355	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total Revenues	$ -	$ 750	$ 454	$ 355	$ -
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ 593	$ 791	$ 704	$ 563	$ -
Grants	$ -	$ -	$ -	$ -	$ -
Internal Service Charges	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 593	$ 791	$ 704	$ 563	$ -
Ending Fund Balance	$ 499	$ 458	$ 208	$ -	$ -

City of Sonora

Proposed FY 2019/20 Budget

Economic Development
Fund 374

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Sources of Funds					
Beginning Fund Balance	$ 94,400	$ 53,071	$ 38,173	$ 26,325	$ 24,898
Revenues					
Interest	$ -	$ -	$ -	$ -	$ -
Other Revenue	$ 6,000	$ 15,643	$ 1,700	$ 9,073	$ 10,000
Transfers	$ -	$ -	$ -		$ -
Total Revenues	$ 6,000	$ 15,643	$ 1,700	$ 9,073	$ 10,000
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ 47,329	$ 30,541	$ 13,548	$ 10,500	$ 10,800
Grants	$ -	$ -	$ -	$ -	$ -
Internal Service Charges	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 47,329	$ 30,541	$ 13,548	$ 10,500	$ 10,800
Ending Fund Balance	$ 53,071	$ 38,173	$ 26,325	$ 24,898	$ 24,098

City of Sonora

Proposed FY 2019/20 Budget

Home Buyers Assistance
Funds 322, 333, 332-336

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Revenues					
Interest	$ 54,019	$ 49,710	$ 47,210	$ -	$ 44,799
Transfer	$ (71,481)	$ -	$ -	$ -	$ -
Total Revenues	$ (17,462)	$ 49,710	$ 47,210	$ -	$ 44,799
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ -	$ -	$ -	$ 5,705	$ -
Grants	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ 68,356	$ 211,757	$ -
Total Expenditures	$ -	$ -	$ 68,356	$ 217,462	$ -

City of Sonora

Proposed FY 2019/20 Budget

Successor Agency
Fund 701

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Revenues					
Other Revenues	$ 132,547	$ 130,259	$ 291,312	$ 14,300	$ -
Total Revenues	$ 132,547	$ 130,259	$ 291,312	$ 14,300	$ -
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ 163,253	$ 150,722	$ 140,981	$ 141,000	$ -
Grants	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 163,253	$ 150,722	$ 140,981	$ 141,000	$ -

City of Sonora

Proposed FY 2019/20 Budget

Low Mod Housing
Fund 702

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Revenues					
Other Revenues	$ 8,700	$ 7,975	$ 8,696	$ 8,400	$ -
Interest	$ 30,674	$ 35,036	$ 36,704	$ 24,340	$ 25,609
Total Revenues	$ 39,374	$ 43,011	$ 45,400	$ 32,740	$ 25,609
Expenditures					
Salaries & Benefits	$ 3,769	$ 9,729	$ 17,793	$ 33,918	$ 30,600
Operating Expenditures	$ 2,017	$ 2,944	$ 2,489	$ 8,540	$ 32,800
Grants	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 5,786	$ 12,673	$ 20,282	$ 42,458	$ 63,400

Police

Police Department

Department Purpose

The Sonora Police Department provides police services to 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; recruiting, hiring, and training of personnel; crime prevention and community outreach; traffic safety; maintenance of records, property, and evidence; and community problem solving.

The Police Department continues to build upon a strong police/community partnership through innovative Department and community programs, including funding of a School Resource Officer, through the DOJ Tobacco Grant Unit, implementing school emergency response and readiness plans, and the development of programs such as the Police Explorer program and Community Service Volunteers.

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 the public and private schools, neighborhood watch groups, and local businesses. All field staff are trained in effective community based policing tactics and strategies to de-escalate 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.

Budget Overview

This budget overview discusses the Police Department's focus for FY 2019/20, as well as its revenue and expenditure outlook.

The proposed FY 19/20 departmental budget reflects an increase in operating expenditures over the prior years adopted budget. The increases are primarily due to increases in staff costs, including increases to CALPERS costs and medical insurance costs.

Department Reorganization

School Resource Officer (SRO) position has again been incorporated into our service delivery model and funded with a DOJ Tobacco Grant. The Police Department budget consists of the following programs: General Fund Operating Expenditures, Measure I, Vehicle Abatement, AB 11 Grant Funds, BSCC Police Grant funds, CHP Grant Funding and the SRO program.

City of Sonora

Proposed FY 2019/20 Budget

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Revenues					
Sales & Use Tax	$ 969,979	$ 1,037,721	$ 1,092,465	$ 1,020,140	$ 1,095,660
Intergovernmental	$ 14,052	$ 3,476	$ 3,862	$ 3,154	$ 3,500
Interest	$ 1,010	$ 1,167	$ 4,153	$ 4,969	$ 6,625
Licenses & Permits	$ 610	$ 360	$ 290	$ 170	$ 300
Charges for Services	$ 49,986	$ 30,974	$ 28,266	$ 29,298	$ 30,200
Fines & Forfeitures	$ 74,280	$ 55,592	$ 73,253	$ 46,980	$ 50,200
Other Revenues	$ 227,299	$ 158,950	$ 149,184	$ 149,216	$ 202,676
Transfers	$ 48,410	$ -	$ -	$ 21,956	$ -
Total Revenues	$ 1,385,626	$ 1,288,240	$ 1,351,473	$ 1,275,883	$ 1,389,161
Expenditures					
Salaries & Benefits	$ 2,516,004	$ 2,710,626	$ 2,530,094	$ 2,667,626	$ 3,000,620
Operating Expenditures	$ 485,938	$ 287,738	$ 305,405	$ 317,736	$ 350,862
Internal Service Charges	$ -	$ 67,538	$ 65,321	$ 50,925	$ 52,300
Transfers	$ -	$ 38,217	$ -	$ -	$ -
Total Expenditures	$ 3,001,942	$ 3,104,119	$ 2,900,820	$ 3,036,287	$ 3,403,782

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Expenditure by Fund					
General Fund	$ 1,731,172	$ 1,888,562	$ 1,884,054	$ 1,817,362	$ 2,031,236
Measure I	$ 1,165,326	$ 1,031,047	$ 866,277	$ 1,037,678	$ 1,146,169
Vehicle Abatement	$ 10,000	$ -	$ -	$ -	$ -
AB11	$ 89,330	$ 108,573	$ 115,668	$ 144,304	$ 161,500
BSCC Police Grant	$ 18,276	$ 28,921	$ 25,884	$ 2,404	$ -
CHP Grant	$ 92,644	$ 47,016	$ 8,937	$ 33,877	$ -
SRO Grant	$ -	$ -	$ -	$ 662	$ 64,877
Total Expenditures	$ 3,106,748	$ 3,104,119	$ 2,900,820	$ 3,036,287	$ 3,403,782

Departmental Summary of FTE's

Summary Positions by Department

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimate	2019/20 Proposed
Police Department					
Chief of Police	1.0	1.0	1.0	1.0	1.0
Police Lieutenant	0.0	1.0	1.0	1.0	1.0
Police Sergent	2.0	2.0	2.0	2.0	2.0
Police Officer	10.0	10.0	10.0	10.0	10.0
Reserve Police Officer	0.5	0.2	0.2	0.2	0.2
Community Service Officer (PT)	1.6	1.6	1.6	1.6	1.6
School Resource Officer (PT)	0.0	0.0	0.0	0.0	1.0
Communications Dispatcher	5.0	5.0	5.0	5.0	5.0
Communications Dispatcher Relief	1.0	1.0	1.0	1.0	1.0
Police Records Technician	1.0	1.0	1.0	1.0	1.0
Background Investigator	0.1	0.1	0.1	0.1	0.1
Information Technology Tech	0.2	0.2	0.2	0.2	0.2
Total Department FTE's	22.4	23.1	23.1	23.1	24.1

City of Sonora

Proposed FY 2019/20 Budget

Police General Fund
FUND 303

Purpose

The general fund provides the largest amount of unrestricted funds for the Departments operational needs. This fund supports the majority of the operational costs associated with community service at the law enforcement level. This budget has been established from the criteria for the programs and services the Department provides. 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.

Budget Overview

The proposed budget is a status quo, essential items only budget. Included in the budget are the Cities increase in the unfunded CALPERS costs and increase in medical insurance costs.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Revenues					
Intergovernmental	$ 5,932	$ 1,312	$ 2,128	$ 2,604	$ 3,500
Licenses & Permits	$ 610	$ 360	$ 290	$ 170	$ 300
Charges for Services	$ 47,163	$ 27,585	$ 25,141	$ 25,770	$ 26,500
Fines & Forfeitures	$ 74,280	$ 55,592	$ 73,253	$ 46,980	$ 50,200
Other Revenues	$ 8,483	$ 2,358	$ -	$ -	$ -
Total Revenues	$ 136,468	$ 87,207	$ 100,812	$ 75,524	$ 80,500
Expenditures					
Salaries & Benefits	$ 1,515,501	$ 1,654,225	$ 1,619,997	$ 1,598,710	$ 1,784,643
Operating Expenditures	$ 215,671	$ 200,218	$ 217,023	$ 175,263	$ 201,993
Internal Service Charges	$ -	$ 34,119	$ 47,035	$ 43,389	$ 44,600
Transfers	$ -				
Total Expenditures	$ 1,731,172	$ 1,888,562	$ 1,884,054	$ 1,817,362	$ 2,031,236

City of Sonora

Proposed FY 2019/20 Budget

Police Measure I
FUND 403

Program Purpose

The Police Departments Measure I fund was established as a result of a sales tax increase which took effect January 1, 2005. In 2004 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.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Source Of Funds					
Fund Balance - Beginning	391,854	210,018	222,311	455,942	445,601
Revenues					
Sales & Use Tax	$ 969,979	$ 1,037,721	$ 1,092,465	$ 1,020,140	$ 1,095,660
Intergovernmental	$ 8,120	$ 2,164	$ 1,734	$ 550	$ -
Interest	$ 1,010	$ 1,167	$ 4,153	$ 4,969	$ 6,625
Other Revenues	$ 4,381	$ 2,288	$ 1,556	$ 1,678	$ 1,676
Total Revenues	$ 983,490	$ 1,043,340	$ 1,099,908	$ 1,027,337	$ 1,103,961
Expenditures					
Salaries & Benefits	$ 832,577	$ 889,577	$ 761,312	$ 887,669	$ 989,600
Operating Expenditures	$ 260,267	$ 87,520	$ 88,382	$ 142,473	$ 148,869
Internal Service Charges	$ 24,072	$ 15,733	$ 16,583	$ 7,536	$ 7,700
Transfers	$ 48,410	$ 38,217	$ -	$ -	$ -
Total Expenditures	$ 1,165,326	$ 1,031,047	$ 866,277	$ 1,037,678	$ 1,146,169
Fund Balance - Ending	$ 210,018	$ 222,311	$ 455,942	$ 445,601	$ 403,394

City of Sonora

Proposed FY 2019/20 Budget

Vehicle Abatement
FUND 301

Program Purpose

The Vehicle Abatement Fund was established in 1994 as a result of a vehicle registration fee increase to City and County residents. The purpose of this fund is to provide revenues 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 for the supplement of salaries for personnel assigned to vehicle abatement services.

Budget Overview

There are no proposed changes to the Vehicle Abatement budget for FY 2019/2020.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Source Of Funds					
Fund Balance - Beginning	14,409	7,232	10,621	13,746	17,274
Revenues					
Charges for Services	$ 2,823	$ 3,389	$ 3,125	$ 3,528	$ 3,700
Total Revenues	$ 2,823	$ 3,389	$ 3,125	$ 3,528	$ 3,700
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ 10,000	$ -	$ -	$ -	$ -
Internal Service Charges	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 10,000	$ -	$ -	$ -	$ -
Fund Balance - Ending	$ 7,232	$ 10,621	$ 13,746	$ 17,274	$ 20,974

City of Sonora

Proposed FY 2019/20 Budget

AB 11
FUND 306

Purpose

The Cops-AB11 fund is a result of a government grant established to provide law enforcement agencies with the funding to hire and re-hire career law enforcement professionals in order preserve jobs, increase community policing capacities and support crime prevention efforts. The Police Department's COPS-AB11 budget supports the funding of one additional sworn employee assigned to law enforcement duties within the operations division. This budget addresses the needs associated with salary and benefit costs for this employee.

Budget Overview

There are no proposed changes to the AB11 budget for FY 2019/2020.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Source Of Funds					
Fund Balance - Beginning	26,246	53,512	74,863	102,614	105,848
Revenues					
Other Revenue	$ 116,596	$ 129,924	$ 143,419	$ 147,538	$ 135,000
Total Revenues	$ 116,596	$ 129,924	$ 143,419	$ 147,538	$ 135,000
Expenditures					
Salaries & Benefits	$ 77,294	$ 95,834	$ 114,816	$ 144,304	$ 161,500
Internal Service Charges	$ 12,036	$ 12,739	$ 852	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 89,330	$ 108,573	$ 115,668	$ 144,304	$ 161,500
Fund Balance - Ending	$ 53,512	$ 74,863	$ 102,614	$ 105,848	$ 79,348

BSCC Police Grant
FUND 384

Purpose

The Board of State and Community Corrections (BSCC) fund is a result of resources made available by Assembly Bill 109. The intent of the bill is to protect public safety, reduce recidivism, and to improve outcomes for convicted offenders. This bill is designed to provide additional funding to help law enforcement agencies and the communities in response to prison realignment. No additional funding in FY19/20.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Source Of Funds					
Fund Balance - Beginning	43,119	47,395	34,536	8,652	6,248
Revenues					
Other Revenue	$ 22,552	$ 16,062	$ -	$ -	$ -
Total Revenues	$ 22,552	$ 16,062	$ -	$ -	$ -
Expenditures					
Salaries & Benefits	$ 18,276	$ 28,921	$ 25,884	$ 2,404	$ -
Internal Service Charges	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 18,276	$ 28,921	$ 25,884	$ 2,404	$ -
Fund Balance - Ending	$ 47,395	$ 34,536	$ 8,652	$ 6,248	$ 6,248

CHP Grant
FUND 385

Purpose

The Cops Hiring Program (CHP) fund is a result of a government grant established to provide law enforcement agencies with the funding hire and re-hire career law enforcement professionals in order preserve jobs, increase community policing capacities and support crime prevention efforts. The 2012 Vets to Cops grant was awarded by CHP for the purpose of hiring military veterans to fill unbudgeted law enforcement officer vacancies. The program has ending.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Source Of Funds					
Fund Balance - Beginning	36,821	67,874	20,858	11,921	-
Revenues					
Other Revenue	$ 75,287	$ -	$ -	$ -	$ -
Transfer	$ 48,410	$ -	$ -	$ 21,956	$ -
Total Revenues	$ 123,697	$ -	$ -	$ 21,956	$ -
Expenditures					
Salaries & Benefits	$ 80,608	$ 42,069	$ 8,085	$ 33,877	$ -
Internal Service Charges	$ 12,036	$ 4,947	$ 852	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 92,644	$ 47,016	$ 8,937	$ 33,877	$ -
Fund Balance - Ending	$ 67,874	$ 20,858	$ 11,921	$ -	$ -

Tobacco Law Enforcement (SRO) Grant
FUND 386

Purpose

The Tobacco Law Enforcement Grant purpose is to increase knowledge and awareness among students and school staff in the City of Sonora about the risks of tobacco use and effect on youth health and school outcomes. The grant program will provide for two part time School Resource Officers for City schools.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Source Of Funds					
Fund Balance - Beginning	-	-	-	-	(662)
Revenues					
Other Revenue	$ -	$ -	$ -	$ -	$ 66,000
Transfer	$ -	$ -	$ -	$ -	$ -
Total Revenues	$ -	$ -	$ -	$ -	$ 66,000
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ 662	$ 64,877
Internal Service Charges	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ -	$ -	$ -	$ 662	$ 64,877
Fund Balance - Ending	$ -	$ -	$ -	$ (662)	$ 461

Fire

Fire Department

Department Purpose

The City of Sonora's Fire Department provides all-risk emergency services as well as fire prevention, public education, non-emergency public services and cooperative services with other emergency and non-emergency agencies throughout Tuolumne County. Utilizing 1 engine, 1 aerial fire apparatus, 1 command vehicle, 1 utility vehicle, 2 reserve engines and one fire prevention vehicle, the fire department responds to over 1,300 emergency calls for service each year. It is the mission of the Sonora City Fire Department to serve and protect the community through public education, training, fire prevention, fire suppression, emergency rescue, disaster preparedness, mutual aid support, advances in modern technology and other services in order to minimize the loss of life and property, damage to the environment, and adverse economic impacts due to natural or man-made emergencies or events, while still preserving the City's historic character and charm.

Budget Overview

During FY 2019/20, the Fire Department will continue to provide excellent customer service and make the best use of available resources. The Fire Department continues to increase revenues in fire inspections, hazardous materials operating permits, burn permits, EOC rentals and miscellaneous other services to off-set the costs.

City of Sonora

Proposed FY 2019/20 Budget

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Revenues					
Sales & Use Tax	$ 404,158	$ 432,384	$ 455,194	$ 439,500	$ 456,525
Intergovernmental	$ 75,767	$ 14,948	$ 199,130	$ 121,609	$ -
Interest	$ 807	$ 1,423	$ 2,311	$ 1,980	$ 1,200
Charges for Services	$ 6,149	$ 6,924	$ 15,629	$ 17,800	$ 18,500
Other Revenues	$ 162,016	$ 101,166	$ 30,287	$ 11,611	$ -
Transfers	$ -	$ 14,902	$ 18,860	$ 11,611	$ -
Total Revenues	$ 648,897	$ 571,747	$ 721,411	$ 604,111	$ 476,225
Expenditures					
Salaries & Benefits	$ 1,007,115	$ 957,537	$ 1,111,230	$ 1,161,904	$ 1,222,547
Operating Expenditures	$ 173,966	$ 145,557	$ 167,128	$ 133,850	$ 155,627
Internal Service Charges	$ 70,445	$ 60,328	$ 24,790	$ 19,740	$ 21,500
Transfers	$ -	$ 14,902	$ 18,860	$ -	$ -
Total Expenditures	$ 1,251,526	$ 1,178,324	$ 1,322,008	$ 1,315,493	$ 1,399,674

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Expenditure by Fund					
General Fund	$ 615,438	$ 616,066	$ 640,924	$ 710,012	$ 801,571
Measure I	$ 405,648	$ 436,025	$ 520,257	$ 497,355	$ 544,103
Volunteer Fire Assist	$ 15,280	$ 29,746	$ 37,719	$ 23,222	$ -
SAFER Grant	$ 135,246	$ 88,318	$ 12,465	$ -	$ -
Code 5 Fire	$ 79,914	$ 8,169	$ 110,643	$ 84,904	$ 54,000
Total Expenditures	$ 1,251,526	$ 1,178,324	$ 1,322,008	$ 1,315,493	$ 1,399,674

Departmental Summary of FTE's

Summary Positions by Department

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimate	2019/20 Proposed
Fire Department					
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	2.0
Fire Engineer Relief	1.6	1.6	1.6	1.6	1.6
Volunteers Interns	0.3	0.3	0.4	0.4	0.4
Office Assistant	0.4	0.6	0.6	0.6	0.6
Total Department FTE's	9.3	9.5	9.6	9.6	8.6

City of Sonora

Proposed FY 2019/20 Budget

Fire Department General Fund

FUND 303

Program Purpose

The City of Sonora's Fire Department provides all-risk emergency services as well as fire prevention, public education, non-emergency public services and cooperative services with other emergency and non-emergency agencies throughout Tuolumne County. The Department strives to work cooperatively with the community and surrounding fire agencies to address areas of needed improvement. The General Fund provides funding for 1 Fire Chief, 3 Fire Captains, and 1 part-time Office Assistant. The General Fund also provides the Fire Department's operating budget that oversees facility and equipment maintenance, mandated training costs, and general expenditures.

Budget Overview

During FY 2019/20, the Fire Department will continue to provide excellent customer service and make the best use of available resources. The department's budget is essentially status quo, with operating expenditures and part-time hours being reduced to offset regular salary and benefit increases. The Fire Department expects an increase in revenue to off-set the costs to provide and issue fire inspections, hazardous materials operating permits, burn permits, EOC rentals and miscellaneous other services.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Revenues					
Charges for Services	$ 6,149	$ 6,424	$ 15,629	$ 17,800	$ 18,500
Other Revenues	$ 38	$ -	$ -	$ -	$ -
Total Revenues	$ 6,187	$ 6,424	$ 15,629	$ 17,800	$ 18,500
Expenditures					
Salaries & Benefits	$ 482,297	$ 503,059	$ 526,957	$ 588,174	$ 646,844
Operating Expenditures	$ 133,141	$ 91,124	$ 92,017	$ 103,298	$ 134,727
Internal Service Charges	$ -	$ 21,883	$ 21,950	$ 18,540	$ 20,000
Transfers	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 615,438	$ 616,066	$ 640,924	$ 710,012	$ 801,571

Fire Department Measure I
FUND 404

Program Purpose

The City of Sonora's Fire Department provides all-risk emergency services as well as fire prevention, public education, non-emergency public services and cooperative services with other emergency and non-emergency agencies throughout Tuolumne County. The Department strives to work cooperatively with the community and surrounding fire agencies to address areas of needed improvement. The Measure I Fund currently provides funding for 2 Full-time Fire Engineers, 9 Volunteer Firefighter positions, increased stipends for Intern Firefighters and benefit increases for full-time employees.

Budget Overview

The FY 2019/20 budget includes increased personnel related costs associated with the increases in PERS and health benefits.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Source Of Funds					
Fund Balance - Beginning	216,278	216,079	215,265	152,513	96,638
Revenues					
Sales & Use Tax	$ 404,158	$ 432,384	$ 455,194	$ 439,500	$ 456,525
Intergovernmental	$ 484	$ 1,404	$ -	$ -	$ -
Interest	$ 807	$ 1,423	$ 2,311	$ 1,980	$ 1,200
Total Revenues	$ 405,449	$ 435,211	$ 457,505	$ 441,480	$ 457,725
Expenditures					
Salaries & Benefits	$ 356,031	$ 371,268	$ 479,954	$ 488,826	$ 521,703
Operating Expenditures	$ 25,545	$ 24,377	$ 18,833	$ 7,330	$ 20,900
Internal Service Charges	$ 24,072	$ 25,478	$ 2,610	$ 1,200	$ 1,500
Transfers	$ -	$ 14,902	$ 18,860	$ -	$ -
Total Expenditures	$ 405,648	$ 436,025	$ 520,257	$ 497,355	$ 544,103
Fund Balance - Ending	$ 216,079	$ 215,265	$ 152,513	$ 96,638	$ 10,260

Volunteer Fire Assistance
Fund 390

Program Purpose

The City of Sonora's Fire Department researches and applies for funding opportunities sources such as grants. The Volunteer Fire Assistance Grant is now closed. During 2020 the Fire department will continue to research and apply for additional grant funding.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Source Of Funds					
Fund Balance - Beginning	(23,462)	22,260	22,260	22,261	22,261
Revenues					
Other Revenues	$ 26,665	$ 14,844	$ 18,860	$ 11,611	$ -
Transfers	$ 34,337	$ 14,902	$ 18,860	$ 11,611	$ -
Total Revenues	$ 61,002	$ 29,746	$ 37,720	$ 23,222	$ -
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ 15,280	$ 29,746	$ 37,719	$ 23,222	$ -
Internal Service Charges	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 15,280	$ 29,746	$ 37,719	$ 23,222	$ -
Fund Balance - Ending	$ 22,260	$ 22,260	$ 22,261	$ 22,261	$ 22,261

City of Sonora

Proposed FY 2019/20 Budget

SAFER Grant
Fund 393

Program Purpose

The City of Sonora's Fire Department is currently applying for a federal grant, SAFER to fund the third Full-time Engineer position. The goal and purpose of the grant is to allow the department to maintain the third Engineer's position as Full-time until such time that it can be funded by the Measure I fund. The department will continue to review and apply for funding as needed and as fiscally responsible, to assist with the needed personnel that will ensure the safety of the community and the emergency personnel responding.

Budget Overview

During FY 2018/19, the current SAFER grant will expire. The Fire Department has applied for an additional SAFER grant to fund the third full-time Fire Engineer position.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Source Of Funds					
Fund Balance - Beginning	(10,582)	(10,515)	(12,511)	(13,549)	(13,549)
Revenues					
Other Revenues	$ 135,313	$ 86,322	$ 11,427	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total Revenues	$ 135,313	$ 86,322	$ 11,427	$ -	$ -
Expenditures					
Salaries & Benefits	$ 123,210	$ 75,351	$ 12,235	$ -	$ -
Operating Expenditures	$ -	$ -	$ -	$ -	$ -
Internal Service Charges	$ 12,036	$ 12,967	$ 230	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 135,246	$ 88,318	$ 12,465	$ -	$ -
Fund Balance - Ending	$ (10,515)	$ (12,511)	$ (13,549)	$ (13,549)	$ (13,549)

City of Sonora

Proposed FY 2019/20 Budget

Code 5 Fire Grant
FUND 399

Program Purpose

The City of Sonora's Fire Department participates in the statewide California Firefighter Assistance Agreement (CFAA) and 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.

Budget Overview

During FY 2019/20, 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.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Source Of Funds					
Fund Balance - Beginning	30,394	25,763	31,138	119,625	156,330
Revenues					
Intergovernmental	$ 75,283	$ 13,544	$ 199,130	$ 121,609	$ -
Total Revenues	$ 75,283	$ 13,544	$ 199,130	$ 121,609	$ -
Expenditures					
Salaries & Benefits	$ 45,577	$ 7,859	$ 92,084	$ 84,904	$ 54,000
Operating Expenditures	$ -	$ 310	$ 18,559	$ -	$ -
Internal Service Charges	$ -	$ -	$ -	$ -	$ -
Transfers	$ 34,337	$ -	$ -	$ -	$ -
Total Expenditures	$ 79,914	$ 8,169	$ 110,643	$ 84,904	$ 54,000
Fund Balance - Ending	$ 25,763	$ 31,138	$ 119,625	$ 156,330	$ 102,330

Public Works

Public Works Department

Department Purpose

The Public Works Department is responsible for maintaining the City's infrastructure and facilities, including streets, storm drains, buildings, parks, parking lots and cemetery. In addition, this Department includes the budget for the City Engineer. 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 work with the community to identify and address areas of needed improvement.

Budget Overview

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

City of Sonora

Proposed FY 2019/20 Budget

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Revenues					
Sales & Use Tax	$ 242,495	$ 259,430	$ 273,116	$ 277,929	$ 273,915
Licenses and Permits	$ 3,125	$ 3,138	$ 3,150	$ 3,000	$ 3,000
Intergovernmental	$ 215,459	$ 1,232,839	$ 1,103,205	$ 226,435	$ 218,305
Charges for Services	$ 10,239	$ 10,519	$ 16,527	$ 14,838	$ 15,400
Interest	$ 5,378	$ 12,881	$ 24,890	$ 32,589	$ 34,550
Other Revenues	$ 47,660	$ 688,899	$ 235,817	$ 51,155	$ 484,302
Transfers	$ 249,000	$ 677,494	$ 490,265	$ 49,734	$ -
Total Revenues	$ 773,356	$ 2,885,200	$ 2,146,970	$ 655,680	$ 1,029,472
Expenditures					
Salaries & Benefits	$ 679,521	$ 742,391	$ 710,340	$ 858,161	$ 957,004
Operating Expenditures	$ 790,915	$ 1,553,448	$ 2,267,187	$ 279,147	$ 833,164
Internal Service Charges	$ 24,072	$ 25,478	$ 1,912	$ -	$ -
Transfers	$ 215,057	$ 769,494	$ 587,638	$ 97,000	$ 144,734
Total Expenditures	$ 1,709,565	$ 3,090,811	$ 3,567,077	$ 1,234,308	$ 1,934,902

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Expenditure by Program					
General Fund: Facilities	$ 64,847	$ 49,282	$ 83,732	$ 21,499	$ 285,100
General Fund: Engineering	$ 50,848	$ 36,676	$ 39,780	$ 30,493	$ 72,000
General Fund: Public Works	$ 672,131	$ 721,671	$ 673,249	$ 757,083	$ 809,754
General Fund: Parks/Landscape	$ 12,535	$ 23,805	$ 20,915	$ 24,965	$ 84,700
General Fund: Parking Lots	$ 6,911	$ 6,885	$ 7,394	$ 8,551	$ 10,600
General Fund: Cemetery	$ 2,872	$ 12,532	$ 22,118	$ 21,439	$ 22,050
Measure I	$ 204,765	$ 215,749	$ 208,451	$ 257,726	$ 314,400
Sunrise Hills	$ 3,095	$ 2,856	$ 2,468	$ 2,669	$ 2,800
RSTP Exchange	$ 249,848	$ -	$ -	$ -	$ -
Mono Way Widening	$ 14,436	$ 1,427	$ 3,198	$ 21	$ -
TCTC Mono Way WW Reimb	$ -	$ -	$ -	$ -	$ -
Greenley Interesection	$ 27,494	$ 1,235,786	$ 1,917,634	$ 12,363	$ -
Traffic Mitigation	$ 17,326	$ 678,194	$ 294,225	$ 500	$ 49,734
Local Transportation (LTF)	$ 167,400	$ 13,948	$ 40,000	$ -	$ -
Gas Tax	$ 96,057	$ 92,000	$ 97,373	$ 97,000	$ 95,000
Highway User Tax	$ 119,000	$ -	$ 156,540	$ -	$ -
Road Maintenance & Rehab (SB1)	$ -	$ -	$ -	$ -	$ 188,764
Total Expenditures	$ 1,709,565	$ 3,090,811	$ 3,567,077	$ 1,234,308	$ 1,934,902

Departmental Summary of FTE's

Summary Positions by Department

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimate	2019/20 Proposed
Public Works					
Public Works Supervisor	1.0	1.0	1.0	1.0	1.0
Public Works Specialist	4.0	4.0	4.0	3.0	3.0
Public Works Assistant	1.0	1.0	1.0	3.0	2.0
Supervising Mechanic	1.0	1.0	1.0	1.0	1.0
Equipment Mechanic	1.0	1.0	1.0	1.0	1.0
Total Department FTE's	8.0	8.0	8.0	9.0	8.0

City of Sonora

Proposed FY 2019/20 Budget

Public Works General Fund

Department 206: Facilities

Program Purpose

The purpose of the Facilities budget is to provide the funding to maintain the City's buildings including City Hall, Police and Fire Departments, Opera Hall, Education Center, Senior Lounge/Fire Museum, Visitor's Bureau, Cutler Home, rental residences and Corporation Yard.

Budget Overview

The Facilities budget includes funding to support the operational activities of this Department function. Through the use of one time funds, the budget includes repairs and improvements to the Farmer's Market, including the Stewart Street Restroom Project, repairs at the Fire Museum building and improvements to the police dispatch counter.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ 64,847	$ 49,282	$ 83,732	$ 21,499	$ 285,100
Internal Service Charges	$ -	$ -	$ -		$ -
Total Expenditures	$ 64,847	$ 49,282	$ 83,732	$ 21,499	$ 293,100

Department 215: Engineering

Program Purpose

The purpose of the Engineering budget is to provide the funding for the contract City Engineer for general engineering services including. Other costs associated with the engineering services are allocated to other funds when services are provided for a specific project or program.

Budget Overview

The Engineering budget includes funding for the contract staff services, representation at the TCTC advisory and board meetings, and supplies and services to transition files and records to the City's possession.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ 50,848	$ 36,676	$ 39,780	$ 30,493	$ 72,000
Internal Service Charges	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 50,848	$ 36,676	$ 39,780	$ 30,493	$ 72,000

Department 216: Public Works

Program Purpose

The Public Works Department is responsible for maintaining the City's infrastructure and facilities. Costs associated with buildings, parks, parking lots and the cemetery are in their respective programs. The purpose of this portion of the Public Works budget is to provide the funding the majority of the Departments personnel and operational costs. The remainder of these costs is allocated to Measure I or the specific Department programs.

Budget Overview

The FY 2019/20 budget remains consistent with prior years staffing and cost allocations. The budgeted staffing includes a public works supervisor and supervising mechanic, three public works specialists and one public works assistant. There is a slight increase in salary and benefits due to a cost of living adjustment and higher PERS and health benefit rates.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Revenues					
Licenses and Permits	$ 3,125	$ 3,138	$ 3,150	$ 3,000	$3,000
Charges for Services	$ 9,439	$ 9,639	$ 15,687	$ 13,958	$14,500
Total Revenues	$ 12,564	$ 12,777	$ 18,837	$ 16,958	$ 17,500
Expenditures					
Salaries & Benefits	$ 520,099	$ 566,451	$ 506,671	$ 602,073	$ 651,104
Operating Expenditures	$ 152,032	$ 155,220	$ 166,578	$ 155,010	$ 158,650
Total Expenditures	$ 672,131	$ 721,671	$ 673,249	$ 757,083	$ 809,754

Department 217: Parks/Landscape

Program Purpose

The purpose of the Parks/Landscape budget is to provide the funding to maintain the City's parks, street trees, street planter areas including Woods Creek, Grigsby, Prospector, Old Wards Ferry Road and Coffill parks.

Budget Overview

The Parks/Landscape budget includes funding to support the operational activities of this Department function. Through the use of one-time funds the budget includes development of a well at Woods Creek Park as well as lighting and ADA access to Coffill Park.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Revenues					
Charges for Services	$ 800	$ 880	$ 840	$ 880	$900
Total Revenues	$ 800	$ 880	$ 840	$ 880	$ 900
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ 12,535	$ 23,805	$ 20,915	$ 24,965	$ 84,700
Total Expenditures	$ 12,535	$ 23,805	$ 20,915	$ 24,965	$ 84,700

Department 218: Parking Lots

Program Purpose

The purpose of the Parking Lots budget is to provide the funding to maintain the City's permit, public and leased parking lots.

Budget Overview

The Parking Lots budget includes funding to support the operational activities of this Department function as well as one-time expenditures for irrigation and planting at the Fountain lot.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Revenues					
Other Revenue	$ 26,765	$ 28,788	$ 34,777	$ 33,132	$33,052
Total Revenues	$ 26,765	$ 28,788	$ 34,777	$ 33,132	$ 33,052
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ 6,911	$ 6,885	$ 7,394	$ 8,551	$ 10,600
Total Expenditures	$ 6,911	$ 6,885	$ 7,394	$ 8,551	$ 10,600

Department 219: Cemetery

Program Purpose

The purpose of the Cemetery budget is to provide the funding to maintain the City's Mountain Shadow Cemetery.

Budget Overview

The Cemetery budget includes funding to support the operational activities of this Department function.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Revenues					
Other Revenue	$ 4,475	$ 4,370	$ 4,850	$ 3,630	$3,800
Total Revenues	$ 4,475	$ 4,370	$ 4,850	$ 3,630	$ 3,800
Expenditures					
Salaries & Benefits	$ -	$ 7,932	$ 16,846	$ 16,117	$ 16,500
Operating Expenditures	$ 2,872	$ 4,600	$ 5,272	$ 5,322	$ 5,550
Total Expenditures	$ 2,872	$ 12,532	$ 22,118	$ 21,439	$ 22,050

Public Works Measure I
Fund 405

Program Purpose

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 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 Public Works Department receives 15% of this revenue for the purpose of hiring additional personnel; equipment and facility enhancements and infrastructure improvements.

Budget Overview

The Measure I operating budget remains consistent with prior year's allocations, with the exception of the increases in PERS and increased benefit costs.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Source Of Funds					
Fund Balance - Beginning	257,659	296,425	342,398	412,407	442,230
Revenues					
Sales & Use Tax	$ 242,495	$ 259,430	$ 273,116	$ 277,929	$ 273,915
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Interest	$ 1,036	$ 2,292	$ 5,344	$ 9,620	$ 10,000
Total Revenues	$ 243,531	$ 261,722	$ 278,460	$ 287,549	$ 283,915
Expenditures					
Salaries & Benefits	$ 159,422	$ 167,791	$ 186,823	$ 239,971	$ 289,400
Operating Expenditures	$ 21,271	$ 22,480	$ 19,716	$ 17,755	$ 25,000
Internal Service Charges	$ 24,072	$ 25,478	$ 1,912	$ -	$ -
Total Expenditures	$ 204,765	$ 215,749	$ 208,451	$ 257,726	$ 314,400
Fund Balance - Ending	$ 296,425	$ 342,398	$ 412,407	$ 442,230	$ 411,745

Sunrise Hills
FUND 320 (Unit 1 – Residential)
FUND 321 (Unit 2 – Commercial)

Program Purpose

In 1999, the Sunrise Hills Landscaping and Light District was formed. Unit 1 (Fund 320) consisted of 87 residential lot and Unit 2 (Fund 321) consisted of 13 commercial lots. The District was formed to provide funds to provide for street light (power and fixtures) and landscaping (irrigation water and irrigation system, trees, shrubs and groundcover) maintenance in the Sunrise Hills subdivision. As the landscaping matured, the watering was eliminated. Current maintenance service is limited to lighting and landscape maintenance. The annual assessments have been eliminated due the reserves that have accrued. The District sunsets in 2019.

Budget Overview

The budgets provide funding for the street light energy costs and Public Works employee costs for the landscape maintenance.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Source Of Funds					
Fund Balance - Beginning	135,535	140,415	140,583	139,997	139,437
Revenues					
Other Revenue	$ 7,468	$ 2,027	$ -	$ -	$ -
Interest	$ 507	$ 997	$ 1,882	$ 2,109	$ 2,000
Total Revenues	$ 7,975	$ 3,024	$ 1,882	$ 2,109	$ 2,000
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ 3,095	$ 2,856	$ 2,468	$ 2,669	$ 2,800
Internal Service Charges	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 3,095	$ 2,856	$ 2,468	$ 2,669	$ 2,800
Fund Balance - Ending	$ 140,415	$ 140,583	$ 139,997	$ 139,437	$ 138,637

Capital Projects

Department Purpose

Capital Project Funds are typically used to account for financial resources that are used for the acquisition or construction of major capital infrastructure or to provide or improve facilities for City Departments.

Budget Overview

Funds that are available for Capital projects include RSTP (Regional Surface Transportation Program) Exchange, LTF (Local Transportation Fund) and Traffic Mitigation fund. For major capital projects separate funds are created that identify the project expenditures and the respective funding sources. The City has created separate project funds major projects and gas tax revenues, including the Road Maintenance and Rehabilitation (SB1) Funds which will be used for street markings and storm drain repair in FY19/20.

City of Sonora

Proposed FY 2019/20 Budget

RSTP Exchange
Fund 357

Program Purpose

During FY 2015/16, RSTP funds were used by the City, in combination with LTF and local gas tax funds, to overlay Washington Street. Additional RSTP funds were received from the TCTC (Tuolumne County Transportation Council) to overlay Norlin Street.

Budget Overview

There is no budgeted activity with RSTP funds for FY 2017/18.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Source Of Funds					
Fund Balance - Beginning	(30,886)	32,169	32,409	32,998	33,588
Revenues					
Intergovernmental	$ 63,790	$ -	$ -	$ -	$ -
Interest	$ 113	$ 240	$ 589	$ 590	$ 600
Transfers	$ 249,000	$ -	$ -	$ -	$ -
Total Revenues	$ 312,903	$ 240	$ 589	$ 590	$ 600
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ 249,848	$ -	$ -	$ -	$ -
Internal Service Charges	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 249,848	$ -	$ -	$ -	$ -
Fund Balance - Ending	$ 32,169	$ 32,409	$ 32,998	$ 33,588	$ 34,188

Mono Way Widening
FUND 361

Program Purpose

The Mono Way widening project was substantially complete in FY 2014/15. The project was jointly funded by the City and County through their traffic impact mitigation funds. The remaining work included the corner monumentation, landscaping along the decorative wall and the project is now complete.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Source Of Funds					
Fund Balance - Beginning	(1,789)	(16,225)	(24,627)	(27,825)	-
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Interest	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ (6,975)	$ -	$ 27,846	$ -
Total Revenues	$ -	$ (6,975)	$ -	$ 27,846	$ -
Expenditures					
Salaries & Benefits	$ -	$ 217	$ -	$ -	$ -
Operating Expenditures	$ 14,436	$ 1,210	$ 3,198	$ 21	$ -
Internal Service Charges	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 14,436	$ 1,427	$ 3,198	$ 21	$ -
Fund Balance - Ending	$ (16,225)	$ (24,627)	$ (27,825)	$ -	$ -

TCTC Mono Way Widening Reimbursement
FUND 362

Program Purpose

The TCTC provided funding for the construction of a transit shelter and corner monumentation as part of the Mono Way Widening project. The transit shelter was constructed as part of the road work. The corner monumentation remains to be designed and installed.

Budget Overview

The FY 2018/19 budget included a transfer of funds to close the fund.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Source Of Funds					
Fund Balance - Beginning	(5,198)	(5,198)	(5,198)	(5,198)	-
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Interest	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	5,198	$ -
Total Revenues	$ -	$ -	$ -	5,198	$ -
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ -	$ -	$ -	$ -	$ -
Internal Service Charges	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ -	$ -	$ -	$ -	$ -
Fund Balance - Ending	$ (5,198)	$ (5,198)	$ (5,198)	$ -	$ -

Greenley Mono Intersection
FUND 363

Program Purpose

The Greenley Mono Intersection project includes the acquisition of right of way to install an additional right turn/merge lane at the northeast corner of the intersection. The project will include the undergrounding of overhead utilities, storm drainage improvements, signal modification/upgrade, sewer and water relocation and intersection paving.

Budget Overview

The Greenley Mono Intersection project budget for FY 2018/19 included a transfer from the City Traffic Impact fund to close the fund.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Source Of Funds					
Fund Balance - Beginning	-	(27,494)	527,631	(4,327)	-
Revenues					
Intergovernmental	$ -	$ 1,106,442	$ 895,411	$ -	$ -
Interest	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ 684,469	$ 490,265	$ 16,690	$ -
Total Revenues	$ -	$ 1,790,911	$ 1,385,676	$ 16,690	$ -
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ 27,494	$ 1,235,786	$ 1,917,634	$ 12,363	$ -
Internal Service Charges	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 27,494	$ 1,235,786	$ 1,917,634	$ 12,363	$ -
Fund Balance - Ending	$ (27,494)	$ 527,631	$ (4,327)	$ -	$ -

Traffic Mitigation
FUND 350

Program Purpose

Fees are collected from development projects to mitigate impacts from the traffic that is generated. These fees are used to fund regional transportation improvement projects in the City and County.

Budget Overview

The Traffic Mitigation budget reflects the impact fees to be collected KFC and Dairy Queen Project.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Source Of Funds					
Fund Balance - Beginning	1,061,452	1,056,256	1,039,574	955,281	986,350
Revenues					
Other Revenues	$ 8,952	$ 653,714	$ 196,190	$ 14,393	$ 447,450
Interest	$ 3,178	$ 7,798	$ 13,742	$ 17,176	$ 18,500
Transfers	$ -	$ -	$ -	$ -	$ -
Total Revenues	$ 12,130	$ 661,512	$ 209,932	$ 31,569	$ 465,950
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ 17,326	$ 700	$ 500	$ 500	$ -
Transfers	$ -	$ 677,494	$ 293,725	$ -	$ 49,734
Total Expenditures	$ 17,326	$ 678,194	$ 294,225	$ 500	$ 49,734
Fund Balance - Ending	$ 1,056,256	$ 1,039,574	$ 955,281	$ 986,350	$ 1,402,566

Local Transportation Fund
FUND 309

Program Purpose

LTF funds are allocated to the City and County when excess funds are available after meeting the transit needs of the community.

Budget Overview

There are no projects in 2019/20.

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Source Of Funds					
Fund Balance - Beginning	132,099	392	3,629	31,107	71,684
Revenues					
Intergovernmental	$ 35,739	$ 17,296	$ 67,450	$ 40,001	$ -
Interest	$ (46)	$ (111)	$ 28	$ 576	$ 750
Total Revenues	$ 35,693	$ 17,185	$ 67,478	$ 40,577	$ 750
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ 167,400	$ 13,948	$ -	$ -	$ -
Transfers	$ -	$ -	$ 40,000	$ -	$ -
Total Expenditures	$ 167,400	$ 13,948	$ 40,000	$ -	$ -
Fund Balance - Ending	$ 392	$ 3,629	$ 31,107	$ 71,684	$ 72,434

Gas Tax
FUND 304

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Source Of Funds					
Fund Balance - Beginning	9,546	7,132	10,224	5,926	825
Revenues					
Intergovernmental	$ 93,489	$ 94,776	$ 92,434	$ 91,295	$ 95,336
Interest	$ 154	$ 316	$ 641	$ 604	$ 600
Total Revenues	$ 93,643	$ 95,092	$ 93,075	$ 91,899	$ 95,936
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ -	$ -	$ -	$ -	$ -
Transfers	$ 96,057	$ 92,000	$ 97,373	$ 97,000	$ 95,000
Total Expenditures	$ 96,057	$ 92,000	$ 97,373	$ 97,000	$ 95,000
Fund Balance - Ending	$ 7,132	$ 10,224	$ 5,926	$ 825	$ 1,761

Highway Users Tax
FUND 305

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Source Of Funds					
Fund Balance - Beginning	269,321	173,198	188,872	54,111	72,948
Revenues					
Intergovernmental	$ 22,441	$ 14,325	$ 19,181	$ 17,392	$ 41,816
Interest	$ 436	$ 1,349	$ 2,598	$ 1,445	$ 1,500
Total Revenues	$ 22,877	$ 15,674	$ 21,779	$ 18,837	$ 43,316
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ -	$ -	$ -	$ -	$ -
Transfers	$ 119,000	$ -	$ 156,540	$ -	$ -
Total Expenditures	$ 119,000	$ -	$ 156,540	$ -	$ -
Fund Balance - Ending	$ 173,198	$ 188,872	$ 54,111	$ 72,948	$ 116,264

Road Maintenance and Rehabilitation (SB1)
FUND 375

Departmental Summary of Revenues and Expenditures

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Estimated	2019/20 Proposed
Source Of Funds					
Fund Balance - Beginning	-	-	-	28,795	107,011
Revenues					
Intergovernmental	$ -	$ -	$ 28,729	$ 77,747	$ 81,153
Interest	$ -	$ -	$ 66	$ 469	$ 600
Total Revenues	$ -	$ -	$ 28,795	$ 78,216	$ 81,753
Expenditures					
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -
Operating Expenditures	$ -	$ -	$ -	$ -	$ 188,764
Transfers	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ -	$ -	$ -	$ -	$ 188,764
Fund Balance - Ending	$ -	$ -	$ 28,795	$ 107,011	$ -