Mission Statement: To foster a safe, vibrant, and prosperous community that enhances the quality of life for all

CITY OF SONORA
City Council Regular Meeting
Agenda
Monday, March 16, 2026
5:00 PM

NOTICE IS HEREBY GIVEN that the Sonora City Council will have their regular meeting on March 16, 2026, at 5:00 PM in the City of Sonora Council Chambers located at 94 N. Washington Street Sonora, CA 95370.

This meeting is physically open to the Public and citizens who wish to provide public comment during the meeting will be invited to do so by the Mayor.

Written comments can be submitted to be included as part of the administrative record; they will not be read during the meeting. All comments must be received by 3:00 pm on the day of the noticed meeting and can be submitted to the City Clerk at 94 N. Washington Street Sonora, CA 95370, or via email to tskelly@sonoraca.com.

Public Access Audio and Video Live Streaming

The Public will not have access to give public comments via public access audio and video live streaming; they are available for audio and visual only; and can be accessed via our website at www.sonoraca.com.

Remote viewing of the meeting via live streaming is provided to members of the public as a courtesy. If the live streaming connection malfunctions for any reason and no Council Members are attending via teleconference, the City Council will continue the public meeting in Chambers without remote access.

CITY COUNCIL appreciates your interest and encourages participation. Regularly scheduled meetings are held on the 1st and 3rd Monday of each month.

The numerical order of the items on this agenda is for convenience of reference. Items may be taken out of order upon request of the Mayor or Council Members. All questions shall be directed to the Mayor who, at their discretion, will refer to Staff.

Mayor Ann Segerstrom

Vice Mayor Andy Merrill

Council Members Bess Levine, Stephen Opie, Mark Plummer

City Administrator Christopher Gorsky

City Attorney Douglas White

Vision Statement: With leadership and integrity, the City of Sonora commits to excellent service through collaboration and innovation

Mission Statement: To foster a safe, vibrant, and prosperous community that enhances the quality of life for all

CLOSED SESSION - 4:00 PM

1. **CALL TO ORDER**

2. **ROLL CALL**

3. **PUBLIC COMMENTS**

4. **ADJOURN INTO CLOSED SESSION**

   A. Conference with Legal Counsel – Anticipated Litigation - Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section § 54956.9: One (1) Potential Case; Doug White, City Attorney, Chris Gorsky, City Administrator.

   B. Conference with Legal Counsel – Liability Claim - Pursuant to Gov. Code, § 54956.95: One (1) Potential Case, Claimant: McCoy; Agency Claimed Against: City of Sonora; Chris Gorsky, Assistant City Administrator.

5. **RECONVENE INTO OPEN SESSION**

   OPEN SESSION - 5:00 PM

6. **REPORT OUT OF CLOSED SESSION**

7. **PLEDGE OF ALLEGIANCE**

8. **ROLL CALL**

9. **CITY CLERK'S REPORT ON AGENDA POSTING**

10. **APPROVAL OF THE AGENDA**

11. **PUBLIC COMMENT** (NON-AGENDA ITEMS)

    The public may address the Council on any item of public interest not otherwise on the agenda that is within the jurisdiction of the City. No action may be taken. Matters to be addressed may be referred to City Staff or placed on a subsequent meeting Agenda. Speakers are limited to a three (3) minute presentation.

12. **PRESENTATIONS**

    A. Recognize and Thank Police Dispatcher-Records Specialist II Tammy Gillespie for Her Service to the City of Sonora Police Department and Join Staff and Community For a Break and Celebration of her Retirement; Turu VanderWiel, Police Chief.

Vision Statement: With leadership and integrity, the City of Sonora commits to excellent service through collaboration and innovation

B. Receive a Presentation Regarding an Update to Sonora Police Department Policy 1022, Personal Appearance Standards, Specifically Relating to Beards and Visible Tattoos, and Give Direction to Staff; Turu VanderWiel, Police Chief.

13. CONSENT CALENDAR

Items on the Consent Calendar are considered routine and will be voted on in one motion unless a Council member or member of the public has a question or wishes to discuss an item. In that case, the item will be removed from the Consent Calendar and considered separately.

A. Consider Approval of the Meeting Minutes from March 2, 2026; Stacy Enos0Del Razo, Deputy City Clerk.

B. Consider Acceptance of an Informational Report for February 2026 Accounts Payable Payment Register and Void Report; Chris Gorsky, City Administrator

C. Consider Acceptance of Disbursements in the Amount of $184,714.67 and $234,066.87 for Payroll, Including Employee Salaries, Employer and Employee Taxes, Retirement Contributions, Miscellaneous Voluntary Employee Deductions, Holiday Pay, and Other Adjustments, Including Retro-Pay; Tracy Skelly, Administrative Services Officer/City Clerk.

D. Waive Second Reading, by Title Only and Adopt Ordinance No. 908, Which Finalizes the Rezoning of Assessor Parcel Number (APN) 044-430-055 to the Regional Housing Needs Overlay Zone and Adds Chapter 17.21 Entitled Regional Housing Needs Overlay Zone (RHNO) to Title 17 of the City of Sonora Municipal Code as Adopted by the City Council on March 2, 2026; Tyler Summersett, Community Development Director.

E. Consider Approval of Resolution No. 03-16-2026-A Establishing the Job Description for Dispatcher-Records Specialist – Temporary/Extra Help/Annuitant and Dispatcher-Records Specialist – Part-Time/Limited Term; Chris Gorsky, City Administrator, Tracy Skelly, Administrative Services Officer.

F. Consider Adoption of Resolution No. 03-16-2026-B Approving the Updated Salary Range Tables for Sonora Part-Time/Relief/Unrepresented Employees to Include the Dispatcher-Records Specialist Part-Time/Limited Term Classification; Chris Gorsky, City Administrator, Tracy Skelly, Administrative Services Officer.

G. Consider Approval of the Interim/Extra Help/Retired Annuitant Dispatcher-Records Specialist Employment Agreement with Deborah Dills and Authorize the City Administrator to Execute the Agreements on Behalf of the City; Chris Gorsky, City Administrator, Tracy Skelly, Administrative Services Officer.

H. Review and Discuss Adding to a Future Agenda a Proclamation Recognizing March 7–14, 2026, as California Arbor Week in the City of Sonora; Ann Segerstrom, Mayor.

14. NEW BUSINESS

A. Consider Approval of Task Order 26-10 in the Amount Not to Exceed $50,000 for Dewberry Engineers, Inc. to Provide Oversight of the Safe Streets and Roads for All (SS4A) Federal Discretionary Grant; Matt Schmitz, City Engineer.

B. Consider Acceptance of the City of Sonora's Audited Financial Statements for Fiscal Year Ended June 30, 2025, Prepared by Harshwal & Company, Certified Public Accountants, Chris Gorsky, City Administrator.

C. Consider Adopting Resolution 03-16-2026-C Supporting the Closure of Stewart Street Between Lyons and Theall During the Sonora Farmers Market Season; and

Consider Extending the Farmers Market Season by Three (3) Weekends, from Mid-October Through the End of October with a Holiday Market Ahead of Thanksgiving; Tyler Summersett, Community Development Director.

D. Consider Approval to Add Red Curbs in Each of the Locations as Identified, Including Elkin Street, Washington Street and Green Street; Tyler Summersett, Community Development Director.

15. COUNCIL MEMBER REPORTS

16. ADJOURNMENT

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk at City Hall (209) 532-4541, tskelly@sonoraca.com. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting (28 CFR 35.102-35.104 ADA Title II).

Materials related to an item on this Agenda submitted to the City Council after distribution of the agenda packet are available for public inspection in the City Administrator's Office at 94 N. Washington Street, Sonora, CA 95370 during normal business hours (8:00 am - 4:00 pm, Monday through Friday, excluding holidays). The agenda and supporting public documents are also available on our City website www.sonoraca.com listed under the agenda/minutes link on the Government page.

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

DATE: March 16, 2026

TO: Honorable Mayor and Members of the City Council

FROM: Turu VanderWiel, Chief of Police

SUBJECT: Recognize Police Dispatcher-Records Specialist II Tammy Gillespie for Her Years of Service to the City of Sonora and the Community.

RECOMMENDATION:

Recognize and Thank Police Dispatcher-Records Specialist II Tammy Gillespie for Her Service to the City of Sonora Police Department and Join Staff and Community For a Break and Celebration of her Retirement.

BACKGROUND:

It is with great honor that we recognize Tammy Gillespie for her remarkable twenty-seven years of service to the City of Sonora. Since her recruitment by the Police Department in February 1999, Tammy has been an example of dedication to her community and the policing profession.

This agenda item provides the City Council and the Public with an opportunity to acknowledge Tammy's significant contributions to public safety, express appreciation for her unwavering commitment to Sonora as a 911 police dispatch professional, and wish her a rewarding, well-earned retirement.

FISCAL IMPACT:

There is no fiscal impact to the General Fund.

CORE COUNCIL PRIORITIES:

Public Safety and Disaster Preparedness, Staffing - Salary, Benefits, Training, and Retention.

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

DATE: March 16, 2026

TO: Honorable Mayor and Members of the City Council

FROM: Turu VanderWiel, Chief of Police

SUBJECT: Receive a Presentation Regarding an Update to Sonora Police Department Policy 1022, Personal Appearance Standards, Specifically Relating to Beards and Visible Tattoos, and Give Direction to Staff.

RECOMMENDATION:

Receive a Presentation Regarding an Update to Sonora Police Department Policy 1022, Personal Appearance Standards, Specifically Relating to Beards and Visible Tattoos, and Give Direction to Staff.

BACKGROUND:

The Sonora Police Department has maintained long-standing professional appearance standards to foster public trust and ensure officers reflect our dedication to community safety. We believe a professional image is vital to our mission of safeguarding life and property. Currently, mustaches and goatees are authorized, and employees are required to cover any visible tattoos on their arms and legs while on duty and representing the department.

The Sonora Police Department Police Officers Association (SPOA) has requested a modification to the department's professional appearance standards.

DISCUSSION / ANALYSIS:

In November and December of 2025, the SPOA was granted permission to wear beards and expose their arm tattoos to seek the community's input on beards and visible tattoos in uniform. The community was polled using an online survey, which reached approximately 35% of the target population. The survey results indicate strong support for modernizing uniform appearance standards. Respondents showed high average support for both beards (85%) and visible tattoos (86%) while in uniform. Over half of the respondents reported having a direct connection to the Sonora area, either living or working here.

Based on community feedback and my personal research, I am launching a 12-month pilot program to test relaxed grooming standards and evaluate their operational impact. If successful, the goal is to update our grooming standards to reflect modern trends, like tattoos and beards, without sacrificing the professional tradition our community expects.

Following the presentation, the Council may choose to take no action or direct staff to agendize the policy update as an action item at a future meeting.

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

FISCAL IMPACT:

There is no fiscal impact on the General Fund for this item.

ATTACHMENTS:

- Pilot Program Memorandum
- SurveyHero Online Survey
- Social Media Comments

CORE COUNCIL PRIORITIES:

Fiscal Responsibility and Stability, Infrastructure and Engineering, Public Safety and Disaster Preparedness, Staffing, Salary, Benefits, Training, and Retention

Emergency 911
Business (209) 532-8143
Fax (209) 532-4845
Web-Site: www.sonorapd.com
Turu VanderWiel, Chief of Police
E-Mail: tvanderwiel@sonorapd.com

SONORA POLICE DEPARTMENT
100 South Green Street
Sonora, California 95370

"Maintaining a Safe Community since 1851"

MEMORANDUM

To: All Personnel

From: Turu VanderWiel, Chief of Police

Date: March 17, 2026

Re: **Pilot Program Modifying Policy 2022; Beards and Tattoos**

The Sonora Police Department will implement a pilot program temporarily modifying certain employee appearance standards, as described in Policy Section 1022.

Effective March 23, 2026, and for a period of twelve (12) months, the Department will allow beards and visible tattoos in accordance with the specific requirements and limitations outlined in the referenced policy sections. All other grooming, uniform, and professionalism standards remain in full effect.

The purpose of this pilot program is to provide the Department and the City of Sonora with an opportunity to evaluate operational impacts, including officer safety, professionalism, and uniformity, and to assess how the modified appearance standards are perceived by the community we serve.

This pilot program is temporary and implemented solely for evaluation purposes. Participation in or allowance under this pilot program shall not establish past practice, precedent, or any employee right, nor shall it be construed as a permanent modification of department policy. The department reserves the right to modify, suspend, or terminate the pilot program at any time based on operational needs or other managerial considerations.

At the conclusion of the 12-month pilot program, the department will review the pilot program's success and determine whether any permanent policy changes are warranted.

Personnel are expected to review Policy Section 2022 in its entirety and to ensure full compliance with all applicable standards during the pilot period. Questions regarding this memorandum or the pilot program should be directed through the chain of command.

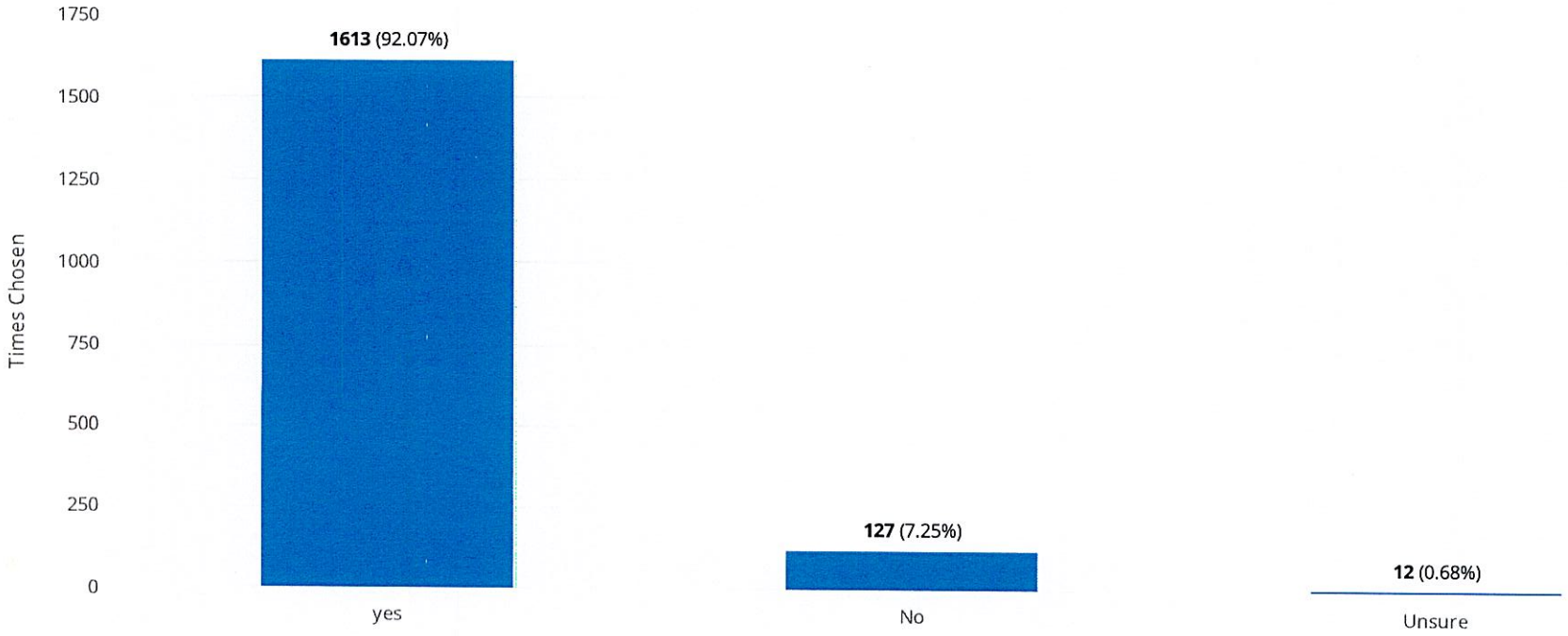
The Sonora Police Department is an equal opportunity provider and employer

SurveyHero

Beards and Tattoos for your local police officers.

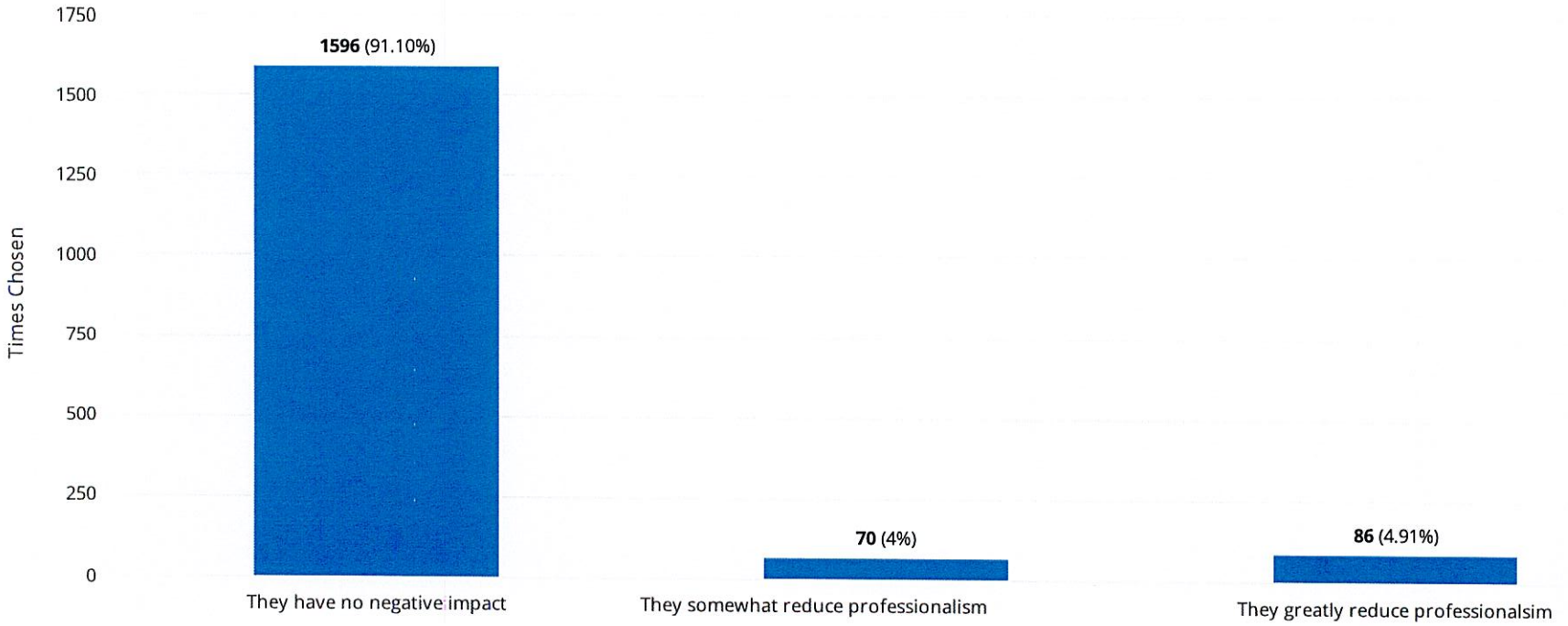
Do you believe Sonora police officers should be allowed to wear short neatly trimmed beards while on duty?

Number of responses: 1752



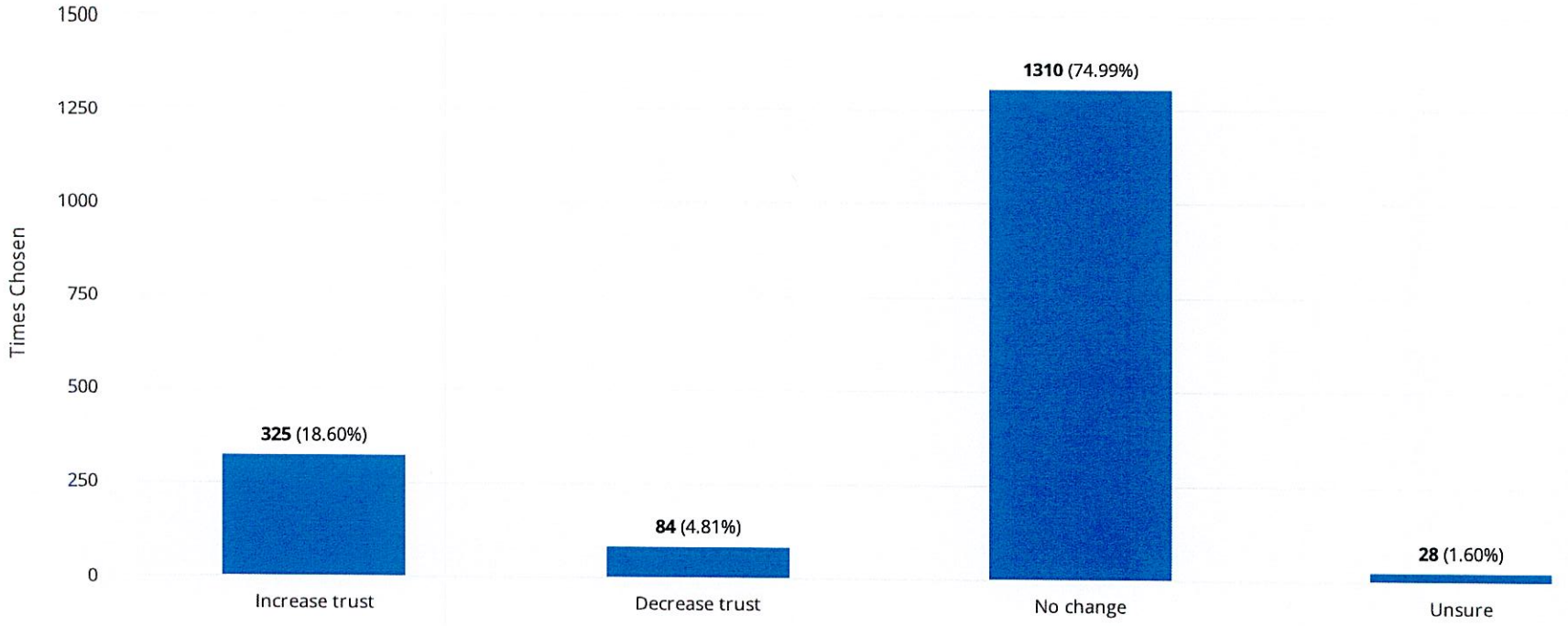
How do you feel neatly trimmed beards would impact the professionalism of a police officer?

Number of responses: 1752



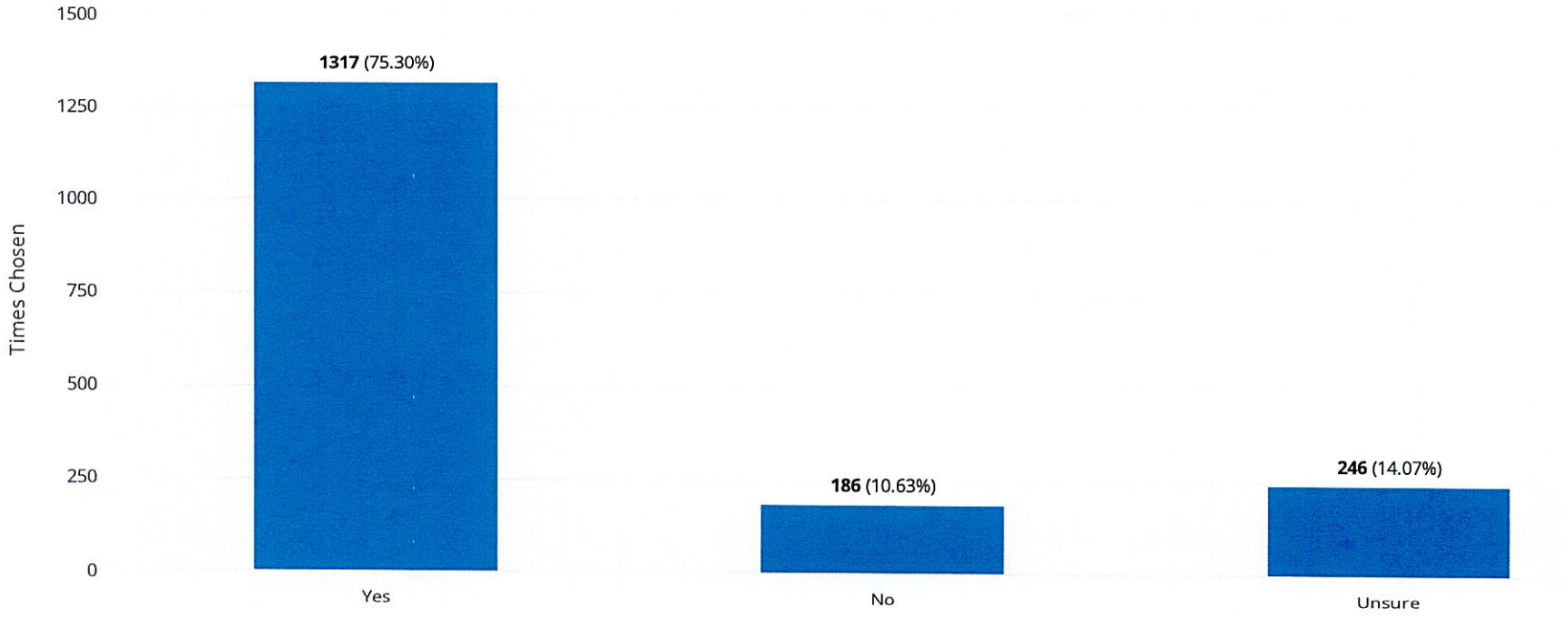
Would trimmed beards affect your level of trust in a police officer?

Number of responses: 1747



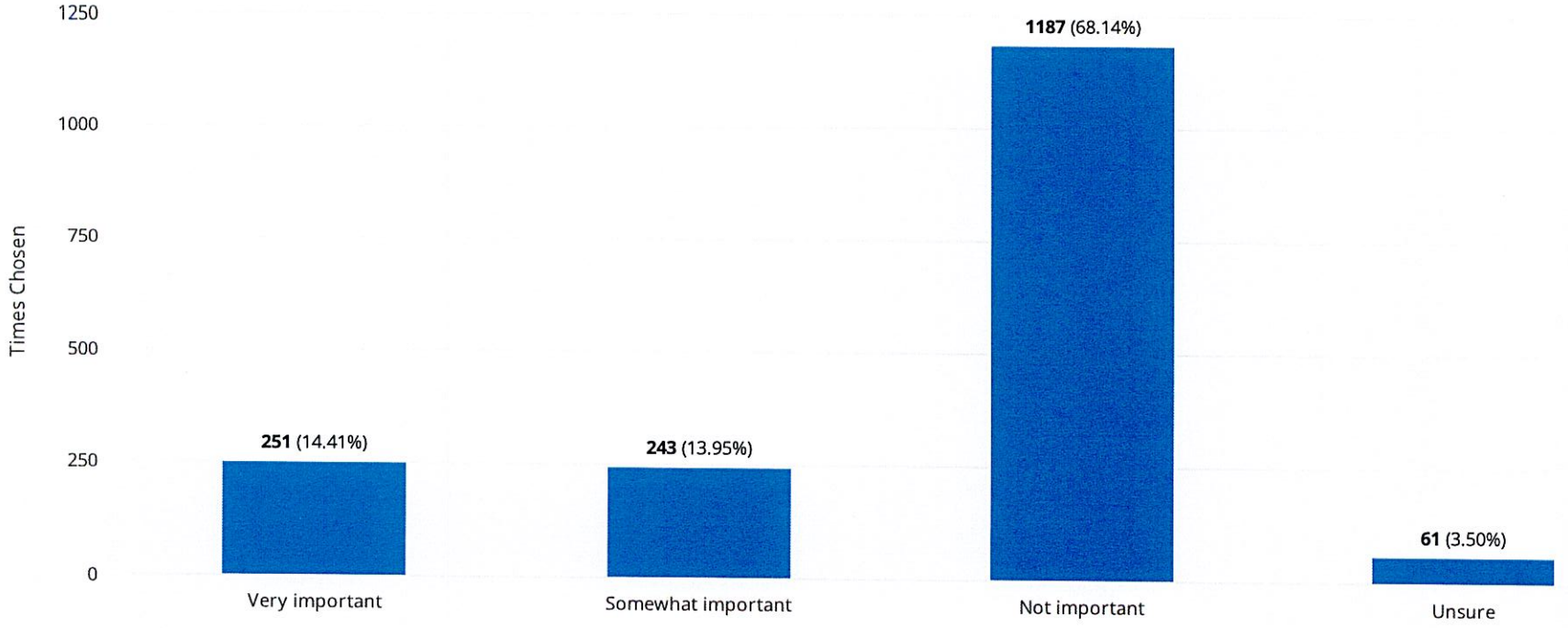
Do you believe a more flexible grooming policy (allowing trimmed beards) would help the department attract and retain qualified officers?

Number of responses: 1749



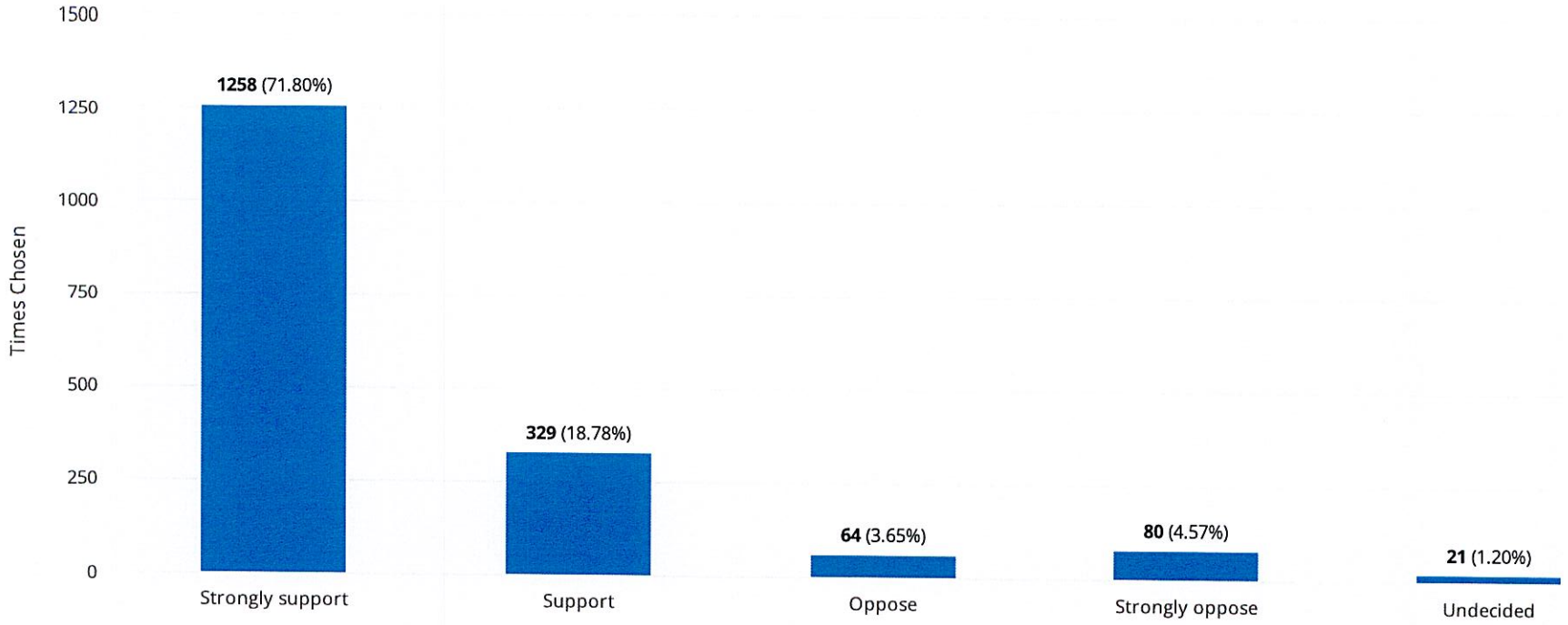
How important is maintaining a clean-shaven, traditional appearance for police officers in Sonora?

Number of responses: 1742



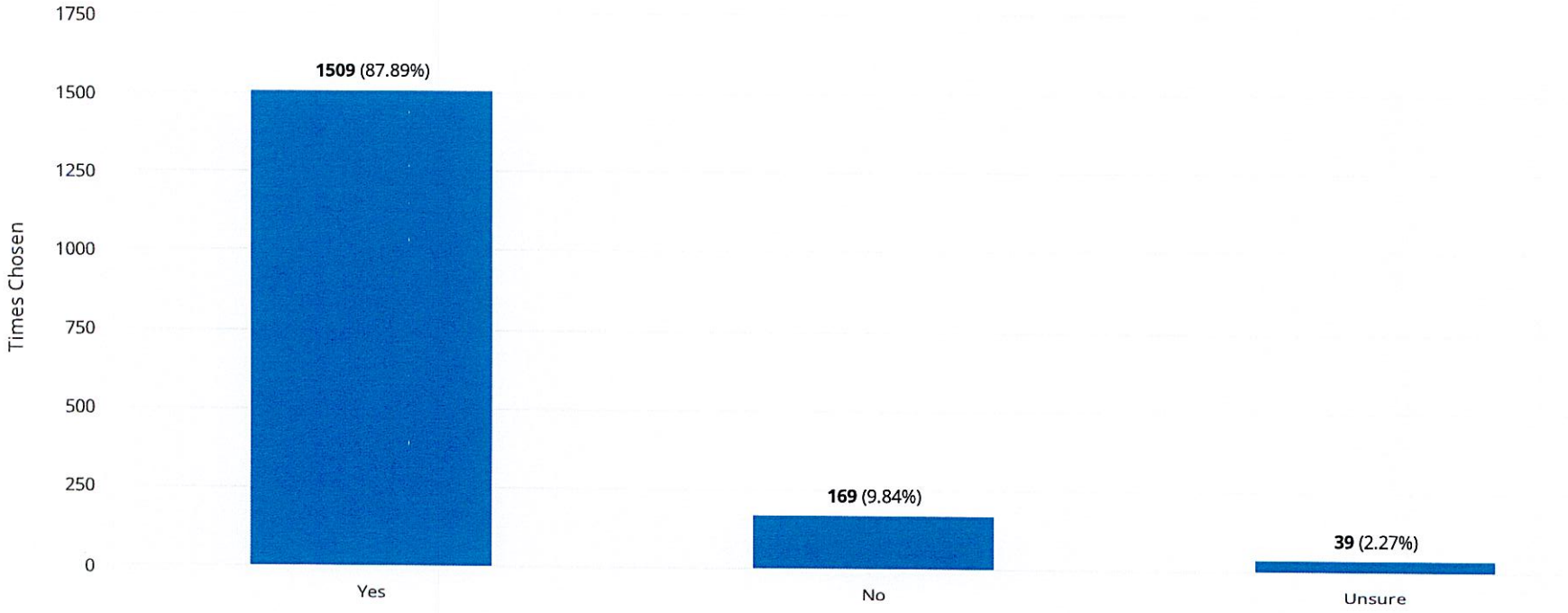
Overall, do you support a grooming policy that allows short, neatly trimmed beards in uniform?

Number of responses: 1752



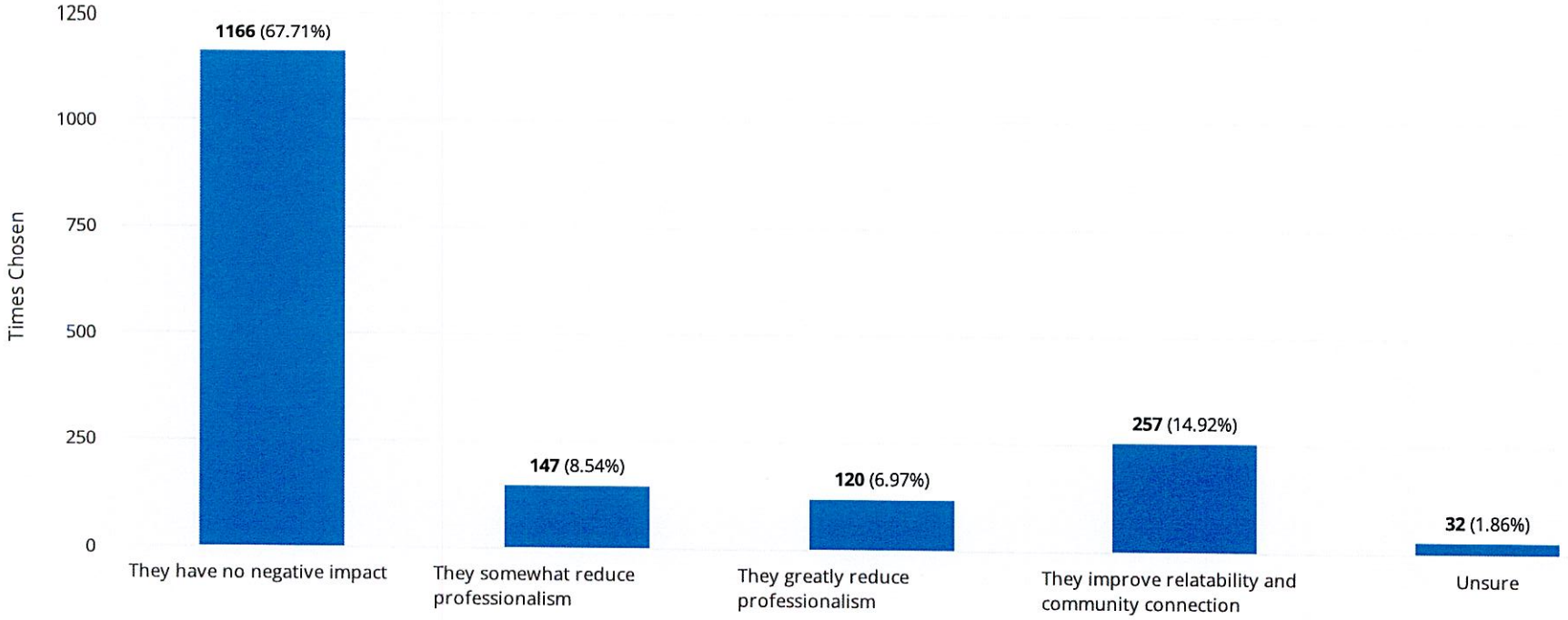
Do you believe Sonora Police Officers should be allowed to have visible, non-offensive tattoos on their arms while on duty?

Number of responses: 1717



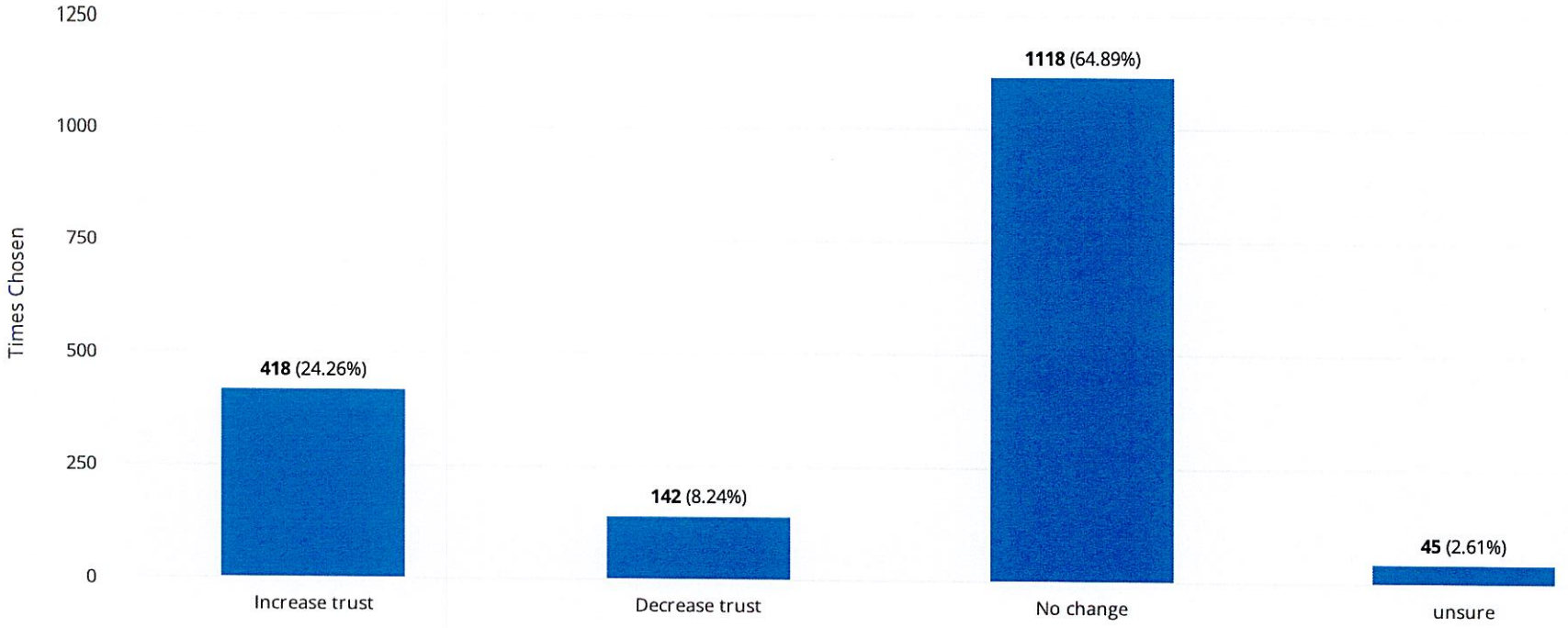
Do you feel visible tattoos impact the professionalism of a police officer?

Number of responses: 1722



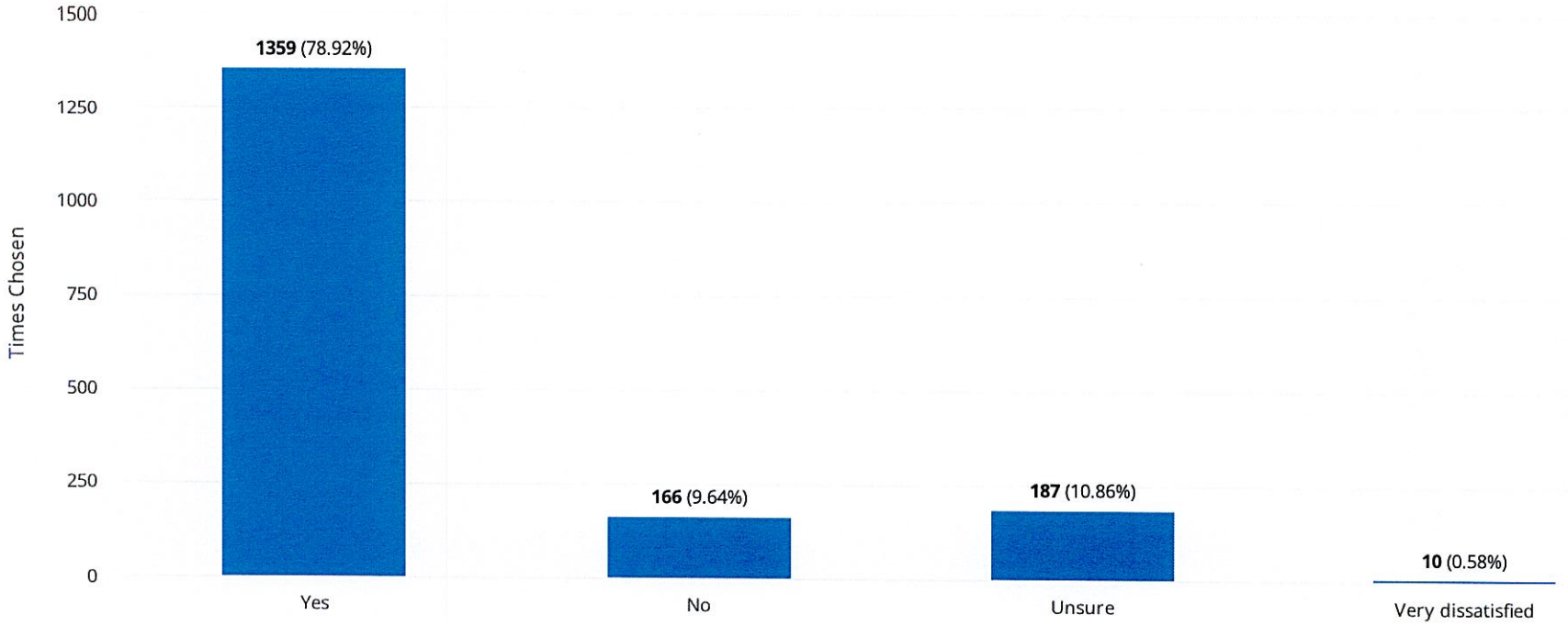
Would visible tattoos affect your level of trust in a police officer?

Number of responses: 1723



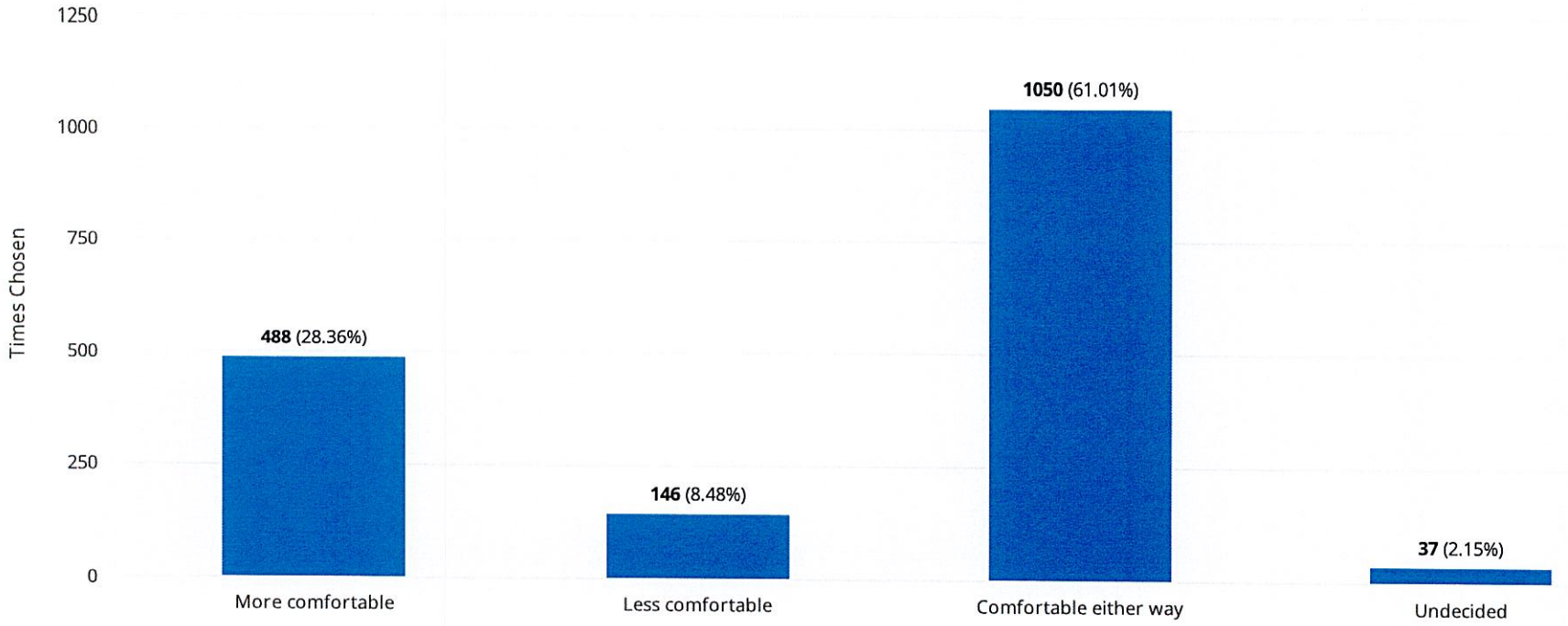
Do you believe a more flexible tattoo policy will help the department attract and retain qualified officers?

Number of responses: 1722



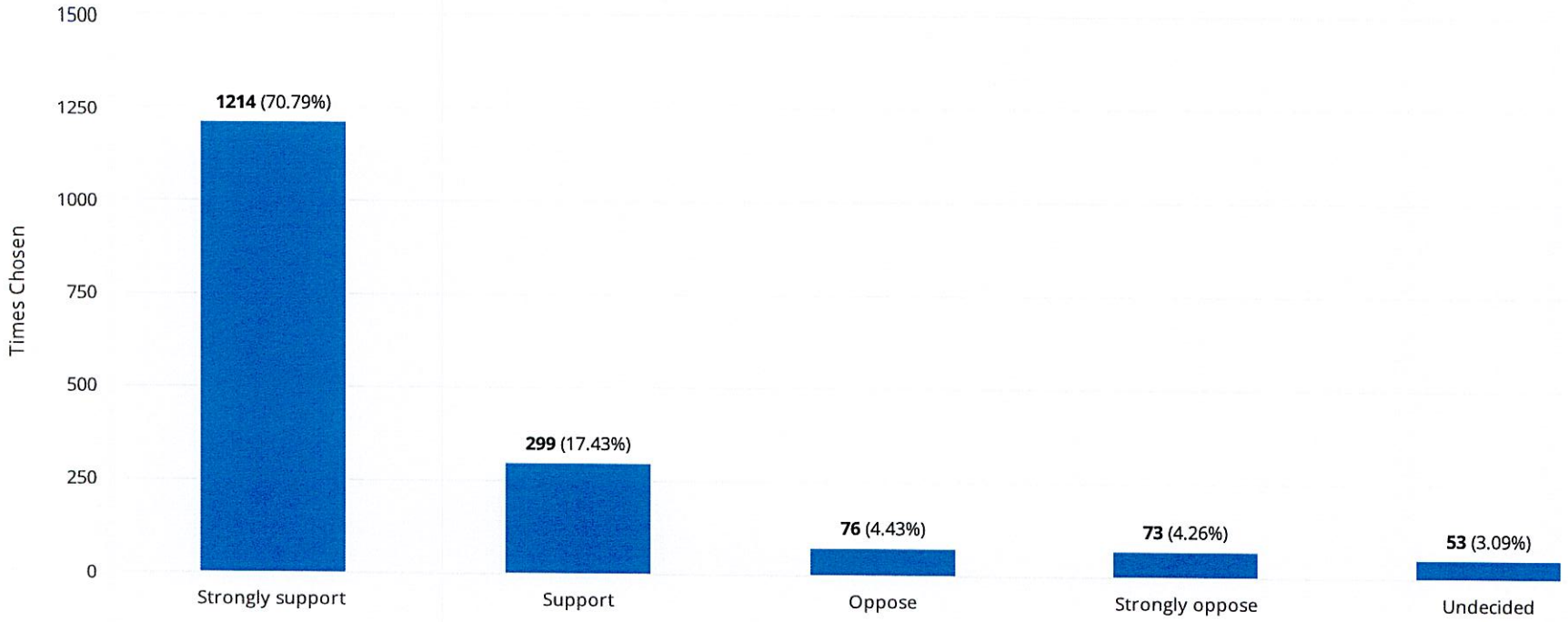
Would you feel more or less comfortable approaching a police officer with visible tattoos than one without?

Number of responses: 1721



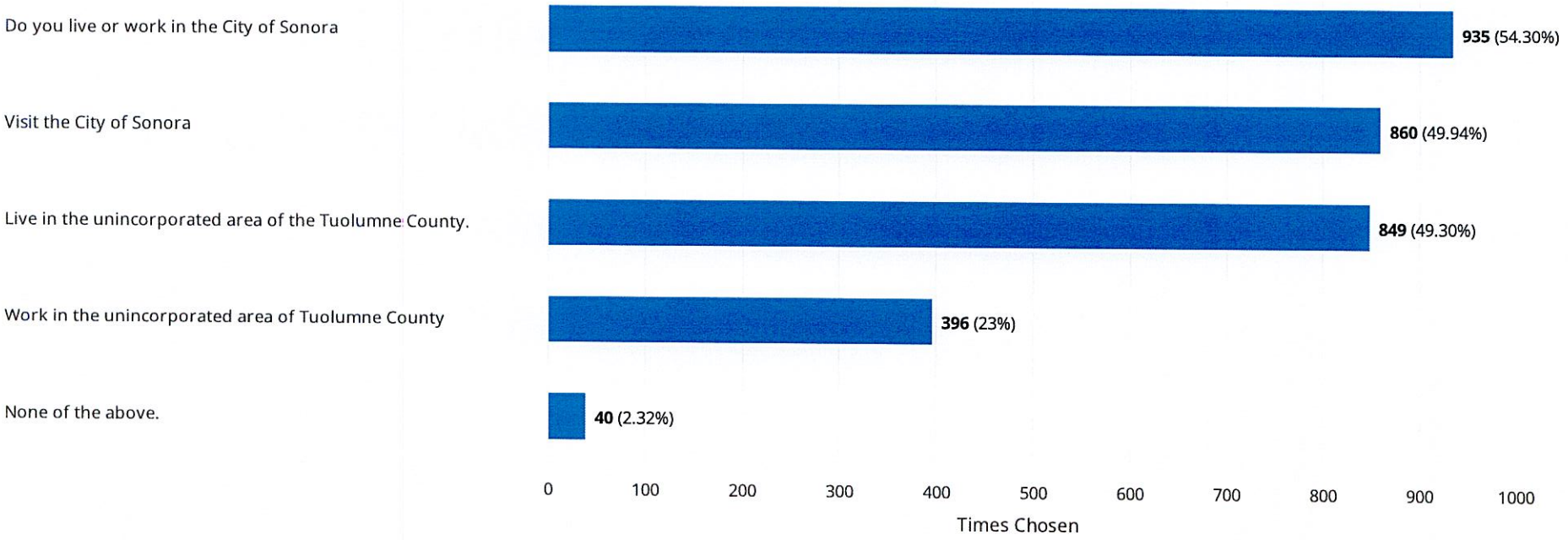
Overall, do you support updating the tattoo policy for the Sonora Police Department?

Number of responses: 1715



Do you (Mark all that apply)

Number of responses: 1722



[redacted]

Done. I like the trimmed beard and don't mind exposed tattoos. Class As will cover the tats during special events anyway so no worries there.
Most workplaces allow both for their employees. I think it can help with public relations and can make them more relatable. It's also helpful in officer recruitment and retention. 💙

1w Reply Edited

Top fan

[redacted]

[redacted] 100% agree!

1w Reply

[redacted]

Of course, it all depends upon the beard and the tattoos and where the tattoos are. Face/neck tattoos or a beard like Rip Van Winkle would look ridiculous on any uniformed LEO.

1w Reply

[redacted]

I have kids, one is special needs. Considering their dad has a beard and both parents have tattoos. They are much more likely to approach [redacted] officers that look like their parents. I believe that there will be an increased trust with officers, especially children since tattoos have become so common among adults.

1w Reply

[redacted]

Ain't nobody ever complained about a man with a beard and tattoos 😉

1w Reply

[redacted]

[redacted] I'm definitely in favor of

1w Reply

[redacted]

[redacted] thanks Spoons!!!!!!

1w Reply

[redacted]

[redacted] I'm rooting for you

1w Reply

[redacted]

I remember one time a cop got out ran and the bad guy got away because the cop had a beard and tattoos. Aerodynamics are important.

1w Reply

[redacted] that's it. Shave your beard and cover your tattoos asap 😂

1w Reply

[redacted]

All I care about is that they're a good cop.
They could be covered in tats with a beard that hits the floor. As long as their honest and have integrity.
That's my only concern.

1w Reply

[redacted]

This. 🔥

1w Reply

[redacted]

[redacted] this! I have several tattoos. Who cares what a cop looks like?

1w Reply

[redacted]

In today's world and in Tuolumne County, I think police are able to relate better with the community when they reflect the people that live here. Groomed beards and appropriate tattoos should be considered when hiring for LE but ultimately the psych test and background are what matter!

1w Reply

[redacted]

I realize that it is the officer's choice regarding grooming standards, so long as they comply with the department's standards. I for one, however, am of the reasoning that beards and mustaches can be a handhold criminal to grab onto in a fight. I did wear a mustache for my entire 30 year law enforcement career, and my department did not at that time, allow for beards.

1w Reply

[redacted]

Thank you for your service, but I have a question for you.

Were your clothes not also items that a criminal can grab? They would seem to be more available to grab in a fight.

3d Reply

[redacted]

Chris, for some reason, statistics don't bear up the use of clothing for hand holds among those who fight police, while facial hair does. Go figure. . .

3d Reply

[redacted]

That's interesting.

1d Reply

[redacted]

The survey, people, the survey...

1w Reply

[redacted]

LOVE THIS! Having officers look like your normal everyday person will greatly improve trust! I feel with young adults the most, seeing an officer with tattoos. breads i never really thought about honestly I've always thought men look better with facial hair but thats not relevant lol.

1w Reply

[redacted]

Im all for the tattoos absolutely just dont let anyone close enough to grab or pull your beard lol

1w Reply

[redacted]

Took the survey! Let them have beards and tattoos.....Personally, cops are often easy to spot when off duty! This would actually be a good way of helping them protect their identity when not in uniform.

1w Reply

[redacted]

Could do beards for patrol uniforms and clean shaven for class A uniforms. Typically beards, tattoos, and comfortable patrol uniforms are what folks are looking for in agencies across the US.

1w Reply

[redacted]

Mustaches only

1w Reply

[redacted]

If individuals have tattoos and want to be a cop more power to them, facial hair can become an issue with proper sealing of BA's

1w Reply

[redacted]

Can hot men protect the city?

1w Reply

[redacted]

Officers with visable arm tats should wear long sleeves while on duty. Those tattoos make them identifiable during non-working hours.

1w Reply Edited

[redacted]

It's the officer's personal choice what they want to do. I respect what they want to do and how they want to present themselves as. Inked, clean shaven or not, we're all human in the end. We have a privilege to have what we are as much as we have a right to it.

1w Reply

[redacted]

A beard and tattoos don't hurt anyone....everyone has em nowadays ! I say let em have em

1w Reply

[redacted]

I consider both irrelevant to one's ability to do the job. Just make sure the tattoos are not hateful and its all good.

1w Reply

[redacted]

It's 2025 guys beards and tattoos are normal! I support this❤️OBJ

1w Reply

[redacted]

Done! Tats and facial hair are part of being human... as long as the hair (beard or head or whatever) isn't in the way and the tats aren't, like... offensive... those things have no bearing on whether a person is fit or unfit to be a police officer.

1w Reply

[redacted]

Non-hateful tattoos and a beard that is taken care of is a non issue. Looking professional can include tattoos and a beard.

1w Reply

[redacted]

I'm for the beard and tattoos for a few reasons. People may take officers more seriously like they are also human and can relate more, and the tattoos are no biggie unless they are special crimes units such as undercover type units where it would be easier to identify if they were not undercover. It would also be easier for civilians to identify an officer or remember certain interactions that were good or if they needed to report an interaction that didn't go well. So there is always pros and cons to everything but it shouldn't be something that should be taken as seriously as the other matters out there. Besides if you take a poll with tattoo artists about all the tattoo artists I've been to have stated that tattooing men are worse then tattooing women because women have a higher pain tolerance so just know if you get a bunch of tattooed people to apply as officers just know they are tough lol

1w Reply

[redacted]

Sonora Police Department You and **Tuolumne County Sheriff** need to get with the times. Stanislaus SO, San Joaquin SO, Modesto PD, Ceres PD, Turlock PD and almost everyone else in the area are allowing beards and some of the departments are also allowing visible tattoos... it boosts morale and I think we all know what the outcome of the survey is going to be.. as seen even in this comment section. Give your officers and deputies a morale boost and make this county and city a place people want to work... and the best part is, it costs you nothing.

1w Reply

[redacted]

A trimmed clean cut beard and some nice tattoos never hurt no one.
Just need some hard working trustworthy law enforcement to keep our community safe and protected.

1w Reply Edited

[redacted]

Bears and tattoos don't define your character!!!!! Some of the best people I know have multiple tattoos, and some of the shadiest I know wear a suit and tie and are clean shaven

1w Reply

[redacted]

I think someone should be able to look how they want and not worry about losing their dream job over it

1w Reply

[redacted]

I just polled the multigenerational family and we answered the poll unanimously (but as one).
Let them have trimmed beards and non-offensive tattoos.
🇺🇸

1w Reply

[redacted]

If men weren't meant to have beards their face wouldn't grow them.

1w Reply

[redacted]

I dont think someone should be judged based on looks. Majority of the population has tattoos. A tattoo or facial hair doesn't make you a good or bad person. someone's character Should definitely not be judged by those things. Im all for all law enforcement acrossed the board being allowed to express themselves with tattoos and hair styles

1w Reply Edited

[redacted]

I don't think it would interfere with their calling to serve & protect 🫰❤️

1w Reply

[redacted]

As long as they are a respectable cop then who cares about facial hair or tattoos. It expresses who they are and that's what they like

1w Reply

[redacted]

I think that looks fine. The majority of the population has tattoos and most men have beards. I think as long as they keep the facial hair clean cut, then it's more professional looking.

1w Reply

[redacted]

Employees function best when they are comfortable with themselves. If that's how those particular officers are comfortable in day to day life, that's how they will be comfortable at work. Keep it up and go team! Nice job out there

1w Reply

[redacted]

Bravo for taking a look at this policy. Please also look at a sensible, comfortable uniform policy. Especially summer uniforms need to be cool breathable fabrics.

1w Reply

[redacted]

Everyone these days has ink. As far as facial hair goes, good with that too. Let them be themselves!!!

1w Reply

[redacted]

Yes to Beard and Tattoos, as long as they're a Good Cop 💘

1w Reply

[redacted]

Hey as long as I have known anything about law enforcement I have to say this. Tattoos have never affected how a job is performed. A tatto will not stop an officer from arrest someone or writing tickets. Also facial hair I mean as long as it's not shaggy and messy I don't see that being an issue either. They're human too.

1w Reply

[redacted]

Poled. Hopefully they'll allow some facial hair and tattoos 🤦
So many people out there with them, doesn't affect their ability to uphold the law.
Look how alot of the old sheriff's from the old days looked...facial hair
Hopefully it works well for yall

1w Reply Edited

[redacted]

Took the survey in support of beards and tattoos, I hope things change allowing more freedom for you guys!

If the policies change, come see me when you're ready for your next tattoo(;

1w Reply

[redacted]

I feel they would be more relatable and more approachable to the community

1w Reply

[redacted]

Odd timing on this post, almost thought it was an April Fool's Day post. But, it appears to be serious. There is no reason an officer shouldn't have a beard or tattoos. But, the beard should be trimmed short and groomed. A longer beard could potentially be pulled in a struggle as well as doesn't maintain the professional look. Tattoos should not be profane or have names. Names can give clues to family members, another safety issue.

1w Reply Edited

[redacted]

I prefer competence over clean shaven.
I prefer lack of being a bully over no tattoos.

1w Reply

[redacted]

Times have changed. I'm seeing alot of professionals with Tatoos.

1w Reply

[redacted]

I filled it out. Hope it works out with a more lenient policy.

1w Reply

[redacted]

I would vote, but I don't agree to any of your proposed rules. Let the men have their tattoos and keep their beards trimmed up as they are already doing. OBJ

1w Reply

[redacted]

Make it a normal thing. Bring back:
Never judge a book by its cover.

1w Reply

[redacted]

The length and the shape of their beard and the artwork on their arms isn't gonna make a difference after they put their lives on the line for us. They should be able to live as themselves on and off the job.

1w Reply

[redacted]

A beard could provide a safety issue. It would be very simple to grab facial hair and slam the cop's head/face into something hard. Same reason they don't wear a tie that ties. No issue with tattoos.

1w Reply

[redacted]

I just took the poll and voted for the beards and tattoos. I work at an agency in the central valley and the guys are allowed to have them there. Everyone looks neat and professional. As for the tattoos, some of them are in honor of their military duty or special assignments like K9. Tattoos and beards are a personal preference but don't let this outdated policy deter good, honest, hard-working men from getting a job with you Sonora- make the change.

1w Reply

[redacted]

All I care about are values and good character! I support it 100%🙏 Thank you for letting the community give their opinions. Might have more women breaking the law... but I support it 🤣

1w Reply Edited

[redacted]

Yes to beards and tattoos.

1w Reply

[redacted]

Honestly I believe it takes more time and effort to maintain a well groomed beard than it does to shave. And as long as their tattoos are not offensive, good art work is a shame to keep covered up.

1w Reply

[redacted]

Done! Hope
To see a little
More freedom for yall!!

1w Reply

[redacted]

They protect our rights, the least we could do as a community is support their right to choose how they look.

1w Reply

[redacted]

Putting limitations on individuals based on their appearance is borderline discriminatory. Let these officers appear how they want (to a professional extent) without having to do it because of their job.

1w Reply

[redacted]

Took the survey and approve of both ✅

1w Reply

[redacted]

Grow it out and tat it up. As long as everyone is doing their job, I don't care ❤️

1w Reply

[redacted]

I absolutely love seeing cops look relaxed and more personable.

1w Reply

[redacted]

My grandfather inspected my shave every other morning to make sure I did a clean cut job and was professional looking. As they do, or at least did, for the men that serve our country. Its a traditional standard that is dieing that i feel should be upheld. So absolutely no facial hair. I have less respect for a man in a professional, public serving setting if he has sloppy facial hair. And most of PD looks like unkempt slobs when they grow facial hair. Tattoos, I'm on the fence with that one. Thats just how I was raised, and thats my 2 cents. Or at least be very well groomed.

1w Reply Edited

[redacted]

Let them Be themselves!!! As long as the beards are trimmed and tattoos are decent, nothing is wrong with letting them be them. 💙

1w Reply

[redacted]

Stellar service and beard and tattoos and a smile! I am ready for that fundraiser calendar 2026 !!

1w Reply

[redacted]

I'm sure every time someone gets pulled over they base their experience on whether or not the officer has tattoos...

1w Reply

[redacted]

Bro Sonora PD would be focused on this 🙄🙄🙄

1w Reply

[redacted]

I personally dont care a long as its not offensive.... if I truly have to explain "offensive" to some of you then you are the issue and your vote will never count, can he or she do the job? Are they gonna pull someone over for a license plate out or decide to pull those that like to hold up traffic just a FYI 2nd most common reason folks get pulled for speeding

1w Reply

[redacted]

Done, hope you all can get some ink

1w Reply

[redacted]

Great for under cover work also

1w Reply

[redacted]

Took the survey. I approve both!

1w Reply

[redacted]

Beard or tattoos doesn't change the way they do their job! As long as they are they are keeping the community safe I don't think anyone will mind!

1w Reply

[redacted]

Slow day, eh?

1w Reply

[redacted]

I could care less either way, but I think kids might think differently.

1w Reply

[redacted]

I love to see men in beards and 8 love tatoos

1w Reply

[redacted]

I suggest a edit to your survey: you ask if the presence of tattoos would make the answerer less comfortable, more comfortable, comfortable either way - no option for uncomfortable either way. Lots of folks have a well founded fear of LE.

1w Reply

[redacted]

Tattoos and a beard are totally fine. My only thing is woth beards or long hair in general maybe a standard to keep it tied back or braided. I can imagine in a emergency long hair that can get grabbed or caught easy could cause issues.

1w Reply

[redacted]

A beard and tats def wouldn't bother me!

1w Reply

[redacted]

All is good unless they are working undercover while In marine black ops tattoos weren't allowed and if you had them you couldn't be part of the ops no identifiable mmarkings

1w Reply

[redacted]

Times have changed, out with the old school policies. Allow beards, and tattoos

1w Reply

[redacted]

As long as they are mentally and physically competent let there be beards and tattoos (of good taste)😊

1w Reply

[redacted]

Jesus. It's 2025. Beards and tattoos are normal. Get with the times.

1w Reply

[redacted]

I 100% support tattoos and facial hair

1w Reply

[redacted]

That's right clean up your law-enforcement.. OBJ

1w Reply

[redacted]

100 % support tattoos and facial hair

1w Reply

[redacted]

I'm torn. Being elderly, I am not a fan of massive tattoos nor unkept beards.

1w Reply

[redacted]

If you want to help them get more lenient with the policy ;COMPLETE THE SURVEY.

1w Reply

[redacted]

Seems a little outdated to not allow tattoos & a well-groomed beard.

1w Reply

[redacted]

Slippery slope. I feel better about myself when I wear a nose ring, rivets through my lips, and hog rings through my eyebrows. My earlobes are on their fourth stretching hoops, about an inch open now. Will you discriminate against me if I apply to become a Sonora PD officer?

1w Reply

[redacted]

Absolutely as most were done serving our country

1w Reply Edited

[redacted]

Done!!! It's time for all organizations, agencies and companies big and small to get with the times and allow visible tattoos and facial hair!!

1w Reply

[redacted]

Survey link doesn't work

1w Reply

[redacted]

Like you can literally take my face and my picture off of Facebook go set it on the podium in front of the judge and say he just showed up sorry and then text me all the information so I can go to the DMV and start paying that's how simple it is like that's a real simple like the judge is going to look at my picture now and look at my picture then say oh my God okay like come on look at my picture way back then and look now and tell me if you don't notice the difference

1w Reply

[redacted]

You mean to tell me I get to control your facial hair like you control my driver's license kinda want it back it's a simple hold for failure to pay in another county kinda feel like I need to go stick with this decision as strict as you were with holding my license for 14 years how many of the people on the police department love their beards because of you love your beards I want them bald clean shaven because I know how much you love your beards and goatees

1w Reply

[redacted]

Interesting diversion.

1w Reply

[redacted]

Seriously?

1w Reply

[redacted]

None of that should matter. How they do their job matters.

1w Reply

[redacted]

Lots of tattoos and beards please!

1w Reply

[redacted]

Mustache mandatory

1w Reply

[redacted]

I'm in favor 😉

1w Reply

[redacted]

I really don't care, let them be themselves.

1w Reply

[redacted]

Done! As long as the officers are respectful and courteous, and honest about doing their jobs, why should beards and tattoos matter....that's like saying folks with colored hair and body jewlery can't be professional...gtfoh....I have tattoos and piercings, and I hold a professional job..... 🤦

1w Reply

[redacted]

Leave them alone let them look how they want...

1w Reply

[redacted]

Beards and Tattoos should have nothing to do with the professionalism of the **Sonora Police Department**. It is a big issue in the military and a lot of military want to become law enforcement officers if that is a policy you will lose out on good recruits

1w Reply

[redacted]

And I think all the people around me that would agree with me at least all the people that like to drink while they're working and knowing you're not supposed to but yet everybody knows where you go for your lunches to get your drink before going back to work and it's not just where I work it's every work that serves alcohol to people that take their lunches go to places drink and then go back to work alcohol tobacco and firearms would not like that I bet they would really love me to get my license back so they wouldn't get caught going to work drunk or drinking or caught under the influence while working it's a safety thing

1w Reply

[redacted]

And you mean to tell me that no officer after 5 years of see me walk up and down the streets go to and from work from work to home carry 40 lb of pellets home care of my propane tank home all the way to the top of a mountain you mean to tell me nobody can Val that I'm not doing nothing wrong like you literally see no person around me not to tell another county yeah I think he's doing pretty good so I have to come to your county to sit in the courtroom to say okay we saw you now we can let the hold now you can pay like you see me everyday like I literally walk up and down the streets they're in a person in the Sonora that don't see me walking up and down the streets

1w Reply

[redacted]

Days of community service are gone , so may as well look like an operator while they are at it . Cops should have no more then what a legal citizen is allowed to have , no immunity and no special rights

1w Reply

[redacted]

We're all worried about losing electricity and trees coming down on our homes not to mention flooding. Couldn't this have waited for another day?

1w Reply

[redacted] lol get a grip.

1w Reply

[redacted] now that is funny.

1w Reply

[redacted]

[redacted] Oh my, now I cant get the image of the Sonora PD inside their warm offices today worried about their mustaches. I'm guessing this fluff piece was light heartedly scheduled a few days ago. But read the weather. LOL.

So glad our officers are warm and safe today.

1w Reply Edited

Most relevant is selected, so some comments may have been filtered out.

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

DATE: March 16, 2026

TO: Honorable Mayor and Members of the City Council

FROM: Stacy Enos-Del Razo, Deputy City Clerk

SUBJECT: Meeting Minutes from March 2, 2026.

RECOMMENDATION:

Consider Approval of the Meeting Minutes from March 2, 2026.

BACKGROUND:

Staff Recommends the City Council Approve the Meeting Minutes from March 2, 2026.

FISCAL IMPACT:

No Fiscal Impact to the General Fund.

ATTACHMENTS:

Meeting Minutes from March 2, 2026.

CORE COUNCIL PRIORITIES:

Fiscal Responsibility and Stability, Infrastructure and Engineering, Public Safety and Disaster Preparedness, Economic Development/Growth and General Plan, Homelessness Issues, Staffing - Salary, Benefits, Training, and Retention

Mission Statement: To foster a safe, vibrant, and prosperous community that enhances the quality of life for all

CITY OF SONORA
City Council Regular Meeting
Minutes
Monday, March 02, 2026
5:00 PM

NOTICE IS HEREBY GIVEN that the Sonora City Council will have their regular meeting on March 2, 2026, at 5:00 PM in the City of Sonora Council Chambers located at 94 N. Washington Street Sonora, CA 95370.

This meeting is physically open to the Public and citizens who wish to provide public comment during the meeting will be invited to do so by the Mayor.

Written comments can be submitted to be included as part of the administrative record; they will not be read during the meeting. All comments must be received by 3:00 pm on the day of the noticed meeting and can be submitted to the City Clerk at 94 N. Washington Street Sonora, CA 95370, or via email to tskelly@sonoraca.com.

Public Access Audio and Video Live Streaming

The Public will not have access to give public comments via public access audio and video live streaming; they are available for audio and visual only; and can be accessed via our website at www.sonoraca.com.

Remote viewing of the meeting via live streaming is provided to members of the public as a courtesy. If the live streaming connection malfunctions for any reason and no Council Members are attending via teleconference, the City Council will continue the public meeting in Chambers without remote access.

CITY COUNCIL appreciates your interest and encourages participation. Regularly scheduled meetings are held on the 1st and 3rd Monday of each month.

The numerical order of the items on this agenda is for convenience of reference. Items may be taken out of order upon request of the Mayor or Council Members. All questions shall be directed to the Mayor who, at their discretion, will refer to Staff.

Mayor Ann Segerstrom

Vice Mayor Andy Merrill

Council Members Bess Levine, Stephen Opie, Mark Plummer

City Administrator Christopher Gorsky

City Attorney Douglas White

Vision Statement: With leadership and integrity, the City of Sonora commits to excellent service through collaboration and innovation

Mission Statement: To foster a safe, vibrant, and prosperous community that enhances the quality of life for all

CLOSED SESSION - 4:00 PM

CALL TO ORDER

Called to order at 4:00 pm.

ROLL CALL

PRESENT
Mayor Ann Segerstrom
Vice Mayor Andy Merrill
Councilmember Bess Levine
Councilmember Stephen Opie
Councilmember Mark Plummer

PUBLIC COMMENTS

Mayor Ann Segerstrom informed those in attendance Girl Scout Cookies were available.

ADJOURN INTO CLOSED SESSION

1. Conference with Legal Counsel – Anticipated Litigation, Initiation of Litigation Pursuant to Gov. Code, 54956.9(d): (1 case); Chris Gorsky, City Administrator, Tyler Summersett, Community Development Director.

RECONVENE INTO OPEN SESSION

OPEN SESSION - 5:00 PM

REPORT OUT OF CLOSED SESSION

Mayor Ann Segerstrom stated direction was given to staff.

PLEDGE OF ALLEGIANCE

Councilmember Stephen Opie led the Pledge of Allegiance.

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ROLL CALL

PRESENT
Mayor Ann Segerstrom
Vice Mayor Andy Merrill
Councilmember Bess Levine
Councilmember Stephen Opie
Councilmember Mark Plummer

CITY CLERK'S REPORT ON AGENDA POSTING

The Agenda was posted on Friday, February 27, 2026, at 9:27 am.

APPROVAL OF THE AGENDA

Motion made by Vice Mayor Andy Merrill, Seconded by Councilmember Bess Levine. Voting Yea: Mayor Ann Segerstrom, Vice Mayor Andy Merrill, Councilmember Bess Levine, Councilmember Stephen Opie, Councilmember Mark Plummer

PUBLIC COMMENT (NON-AGENDA ITEMS)

The public may address the Council on any item of public interest not otherwise on the agenda that is within the jurisdiction of the City. No action may be taken. Matters to be addressed may be referred to City Staff or placed on a subsequent meeting Agenda. Speakers are limited to a three (3) minute presentation.

Stephanie Reichle with the League of Women Voters informed those in attendance of the Living with Fire Workshop.

A member of the public addressed the Council.

CONSENT CALENDAR

Items on the Consent Calendar are considered routine and will be voted on in one motion unless a Council member or member of the public has a question or wishes to discuss an item. In that case, the item will be removed from the Consent Calendar and considered separately.

2. Consider Approval of the Meeting Minutes from February 2, 2026, and February 17, 20206; Stacy Enos-Del Razo, Deputy City Clerk.

   No public comment.

Motion made by Councilmember Mark Plummer, Seconded by Vice Mayor Andy Merrill. Voting Yea: Mayor Ann Segerstrom, Vice Mayor Andy Merrill, Councilmember Bess Levine, Councilmember Stephen Opie, Councilmember Mark Plummer

PUBLIC HEARINGS

3. Waive First Reading by Title only, and Introduce Ordinance No. 908, Rezoning Assessor Parcel Number (APN: 044-430-055) to the Regional Housing Needs Overlay Zone and add Chapter 17.21 Entitled Regional Housing Needs Overlay (RHNO) Zone to Title 17 of the City of Sonora Municipal Code; and

   Consider Re-Approving Program 3.1 of the Adopted 2024-2029 City of Sonora Housing Element, Including Adoption of an Initial Study/Negative Declaration as the Appropriate Level of Environmental Review in Accordance with the California Environmental Quality Act and Guidelines; Tyler Summersett, Community Development Director.

   Tyler Summersett Community Development Director discussed Ordinance 908 and re-approving Program 3.1 of the adopted 2024-2025 City of Sonora Housing Element.

   Vice Mayor Andy Merrill made a comment.

   Mike Lemke addressed the Council.

   Councilmember Mark Plummer made additional comments.

   No public comment.

   Motion made by Vice Mayor Andy Merrill, Seconded by Councilmember Bess Levine. Voting Yea: Mayor Ann Segerstrom, Vice Mayor Andy Merrill, Councilmember Bess Levine, Councilmember Stephen Opie, Councilmember Mark Plummer

4. Conduct a Public Hearing to Receive Public Comment Regarding Possible Application for State of California Community Development Block Grant (CDBG); and

   Consider Adopting Resolution 03-02-2026-A Supporting a City Application to the Community Development Block Grant Program in the Amount of $995,000 to Rehabilitate the Structure at 290 S. Stewart Street; Tyler Summersett, Community Development Director.

   Tyler Summersett Community Development Director discussed conducting the Public Hearing and the Community Development Block Grant Program (CDBG) for the structure at 290 S. Stewart Street.

   Councilmembers made comments and asked questions.

   Mayor Ann Segerstrom opened the Public Hearing for public comments.

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Vice Mayor Andy Merrill and Tyler Summersett Community Development Director discussed how the CDBG funds were determined for the project.

Councilmembers continued to discuss.

Tyler Summersett Community Development Director suggested a slight revision to the Resolution, Councilmembers agreed.

Mayor Ann Segerstrom closed the Public Hearing.

Motion made by Councilmember Stephen Opie, Seconded by Vice Mayor Andy Merrill. Voting Yea: Mayor Ann Segerstrom, Vice Mayor Andy Merrill, Councilmember Bess Levine, Councilmember Stephen Opie, Councilmember Mark Plummer

NEW BUSINESS

5. Accept the Fiscal Year 25/26 Mid-Year Budget Update and Approve the Recommended Budget Adjustments; Chris Gorsky, City Administrator

Chris Gorsky City Administrator presented the Fiscal Year 25/26 Mid-Year Budget update.

Councilmembers discussed the Mid-Year Budget with Chris Gorsky City Administrator.

Mayor Ann Segerstrom made final comments.

No public comment.

Motion made by Councilmember Mark Plummer, Seconded by Councilmember Stephen Opie. Voting Yea: Mayor Ann Segerstrom, Vice Mayor Andy Merrill, Councilmember Bess Levine, Councilmember Stephen Opie, Councilmember Mark Plummer

6. Consider Acceptance of $59,107 in Grant Funding from the Sonora Area Foundation to Complete Playground Re-Surfacing at Woods Creek Park; Tyler Summersett, Community Development Director.

Tyler Summersett Community Development Director presented the Grant Funding Award from the Sonora Area Foundation which will be used to re-surface the playground at Woods Creek Park.

Councilmembers made comments and thanked the Sonora Area Foundation.

No public comment.

Motion made by Councilmember Bess Levine, Seconded by Vice Mayor Andy Merrill. Voting Yea: Mayor Ann Segerstrom, Vice Mayor Andy Merrill, Councilmember Bess Levine, Councilmember Stephen Opie, Councilmember Mark Plummer

Vision Statement: With leadership and integrity, the City of Sonora commits to excellent service through collaboration and innovation

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COUNCIL MEMBER REPORTS

Councilmember Stephen Opie had nothing to report.

Councilmember Bess Levine attended Visit Tuolumne County Marketing meeting; and Blue Zones lunch.

Councilmember Mark Plummer attended Tuolumne County Transportation Council (TCTC); met with a County Representative to discuss tax share; and attended the Blue Zones lunch.

Vice Mayor Andy Merrill attended the Polar Bear Plunge.

Mayor Ann Segerstrom took the LAFCO (Local Agency Formation Commission) 101 course; and attended the Blue Zones lunch.

ADJOURNMENT

Adjourned at 6:17 pm.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk at City Hall (209) 532-4541, tskelly@sonoraca.com. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting (28 CFR 35.102-35.104 ADA Title II).

Materials related to an item on this Agenda submitted to the City Council after distribution of the agenda packet are available for public inspection in the City Administrator's Office at 94 N. Washington Street, Sonora, CA 95370 during normal business hours (8:00 am - 4:00 pm, Monday through Friday, excluding holidays). The agenda and supporting public documents are also available on our City website www.sonoraca.com listed under the agenda/minutes link on the Government page.

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

DATE: March 16, 2026

TO: Honorable Mayor and Members of the City Council

FROM: Chris Gorsky, City Administrator

SUBJECT: Consider Acceptance of an Informational Report for February 2026 Accounts Payable Payment Register and Void Report.

RECOMMENDATION:

Consider Acceptance of an Informational Report for February 2026 Accounts Payable Payment Register and Void Report.

BACKGROUND:

The Administrative Services Department manages the payment processing for all City disbursements. The City has three main types of payments which includes the following:

1. Vendors – These payments are associated with goods received and contractual services provided to the City and payroll benefits paid by the City on behalf of City employees.
2. Refunds – These payments are associated with refunds issued for deposits collected and have been authorized to be released for business licenses, building permits, rental agreements, etc.
3. Employees – These payments are associated with City-related travel advances and reimbursements related to training events or City business reimbursements.

DISCUSSION / ANALYSIS:

On a monthly basis, Administrative Services Staff prepare a monthly warrant report of vendors receiving payment from the City. The informational report for the monthly payments provides Council the oversight and ability to review all spending activity for the City.

FISCAL IMPACT:

No fiscal impact will result from this informational report on the February 2026 Accounts Payable Payment Register and Void report. Expenditures are tracked according to budget authority.

All payments have been approved for payment through the adoption of the fiscal year budget or by an additional item passed by Council.

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

ATTACHMENTS:

- Accounts Payable Warrants Report

CORE COUNCIL PRIORITIES:

Fiscal Responsibility and Stability, Staffing - Salary, Benefits, Training, and Retention

City of Sonora

A/P Register

February 2026

Check Number	Effective Date	Document Description	ID	Payee	Check Amount	Payment Type	VOID ?
203988	2/5/2026	System Generated Check/Voucher	200005	Amazon Business	590.39	Check	No
203989	2/5/2026	System Generated Check/Voucher	200011	AT&T Calnet 3	933.40	Check	No
203990	2/5/2026	System Generated Check/Voucher	200013	JS West Propane Gas	2,763.52	Check	No
203991	2/5/2026	System Generated Check/Voucher	200016	Tuolumne County Public Power Agency	3,446.95	Check	No
203992	2/5/2026	System Generated Check/Voucher	200024	Comcast Business	218.57	Check	No
203993	2/5/2026	System Generated Check/Voucher	200032	Mountain Oasis Water	16.75	Check	No
203994	2/5/2026	System Generated Check/Voucher	200033	ODP Business Solutions, LLC	275.73	Check	No
203995	2/5/2026	System Generated Check/Voucher	200035	Pacific Gas and Electric	37.68	Check	No
203996	2/5/2026	System Generated Check/Voucher	200036	O'Reilly Auto Parts	257.60	Check	No
203997	2/5/2026	System Generated Check/Voucher	200043	Sonora Lumber Company	48.49	Check	No
203998	2/5/2026	System Generated Check/Voucher	200055	Keenan Associates	89,024.15	Check	No
203999	2/5/2026	System Generated Check/Voucher	200058	Unum Life Insurance Company of Amer	2,305.66	Check	No
204000	2/5/2026	System Generated Check/Voucher	200060	Combined Benefits Administrators	1,877.80	Check	No
204001	2/5/2026	System Generated Check/Voucher	200074	Vision Service Plan (CA)	826.56	Check	No
204002	2/5/2026	System Generated Check/Voucher	200080	JTM Cleaning Co.	1,350.00	Check	No
204003	2/5/2026	System Generated Check/Voucher	200207	Sonora Police Officers Association	1,091.63	Check	No
204004	2/5/2026	System Generated Check/Voucher	200210	Operating Engineers #3	234.50	Check	No
204005	2/5/2026	System Generated Check/Voucher	200232	Kevin Anderson	245.18	Check	No
204006	2/5/2026	System Generated Check/Voucher	200282	Employee Relations, Inc.	243.88	Check	No
204007	2/5/2026	System Generated Check/Voucher	200325	Cascade Fire Equipment	951.55	Check	No
204008	2/5/2026	System Generated Check/Voucher	200402	Viking Shred	129.98	Check	No
204009	2/5/2026	System Generated Check/Voucher	200505	Valley Strong Credit Union	2,106.00	Check	No
204010	2/5/2026	System Generated Check/Voucher	200685	Trace Analytics, LLC	95.00	Check	No
204011	2/5/2026	System Generated Check/Voucher	200694	Douglas Lorimer	1,171.00	Check	No
204012	2/5/2026	System Generated Check/Voucher	200724	Core Psychological Corporation	500.00	Check	No
204013	2/5/2026	System Generated Check/Voucher	200787	Nickerson Investigate Services	310.90	Check	No
204014	2/5/2026	System Generated Check/Voucher	200798	Virtru Business Encryption	2,975.98	Check	No
204015	2/5/2026	System Generated Check/Voucher	Emp2050	Michael Rainbolt	120.60	Check	No
204016	2/13/2026	System Generated Check/Voucher	200005	Amazon Business	1,103.05	Check	No
204017	2/13/2026	System Generated Check/Voucher	200018	U.S. Bank Corporate Payment System	5,274.21	Check	No
204018	2/13/2026	System Generated Check/Voucher	200020	AT&T Mobility (FirstNet)	67.58	Check	No

City of Sonora

A/P Register

February 2026

Check Number	Effective Date	Document Description	ID	Payee	Check Amount	Payment Type	VOID ?
204019	2/13/2026	System Generated Check/Voucher	200024	Comcast Business	180.67	Check	No
204020	2/13/2026	System Generated Check/Voucher	200028	General Plumbing Supply	88.70	Check	No
204021	2/13/2026	System Generated Check/Voucher	200035	Pacific Gas and Electric	7,019.41	Check	No
204022	2/13/2026	System Generated Check/Voucher	200036	O'Reilly Auto Parts	13.04	Check	No
204023	2/13/2026	System Generated Check/Voucher	200043	Sonora Lumber Company	149.70	Check	No
204024	2/13/2026	System Generated Check/Voucher	200046	TK Elevator	1,000.66	Check	No
204025	2/13/2026	System Generated Check/Voucher	200047	Tuolumne Utilities District	173.48	Check	No
204026	2/13/2026	System Generated Check/Voucher	200060	Combined Benefits Administrators	1,846.30	Check	No
204027	2/13/2026	System Generated Check/Voucher	200071	Trotter's Welding	64.35	Check	No
204028	2/13/2026	System Generated Check/Voucher	200088	Waypoint Network Solutions LLC	300.00	Check	No
204029	2/13/2026	System Generated Check/Voucher	200094	Sierra Instant Print	146.82	Check	No
204030	2/13/2026	System Generated Check/Voucher	200117	Verizon Wireless	38.01	Check	No
204031	2/13/2026	System Generated Check/Voucher	200263	Hunt & Sons LLC	2,575.45	Check	No
204032	2/13/2026	System Generated Check/Voucher	200303	Pat Perry	200.00	Check	No
204033	2/13/2026	System Generated Check/Voucher	200318	ParcelQuest	2,399.00	Check	No
204034	2/13/2026	System Generated Check/Voucher	200325	Cascade Fire Equipment	1,085.73	Check	No
204035	2/13/2026	System Generated Check/Voucher	200413	CSG Consultants	127.00	Check	No
204036	2/13/2026	System Generated Check/Voucher	200462	EUNA Solutions	22,573.69	Check	No
204037	2/13/2026	System Generated Check/Voucher	200493	Crescent Supply	1,062.66	Check	No
204038	2/13/2026	System Generated Check/Voucher	200581	Regional Government Services	1,449.00	Check	No
204039	2/13/2026	System Generated Check/Voucher	200598	Top Dog Police K9 Training & Consultin	250.00	Check	No
204040	2/13/2026	System Generated Check/Voucher	200737	TransUnion Risk and Alternative	175.00	Check	No
204041	2/13/2026	System Generated Check/Voucher	200796	Heller Consulting Services	2,833.51	Check	No
204042	2/13/2026	System Generated Check/Voucher	Emp2050	Michael Rainbolt	70.00	Check	No
204043	2/13/2026	System Generated Check/Voucher	Emp2065	Jonathan Rock	95.75	Check	No
204044	2/20/2026	System Generated Check/Voucher	200005	Amazon Business	252.05	Check	No
204045	2/20/2026	System Generated Check/Voucher	200013	JS West Propane Gas	1,222.11	Check	No
204046	2/20/2026	System Generated Check/Voucher	200020	AT&T Mobility (FirstNet)	1,534.94	Check	No
204047	2/20/2026	System Generated Check/Voucher	200026	Department of Justice	522.00	Check	No
204048	2/20/2026	System Generated Check/Voucher	200035	Pacific Gas and Electric	417.39	Check	No
204049	2/20/2026	System Generated Check/Voucher	200043	Sonora Lumber Company	53.37	Check	No

City of Sonora

A/P Register

February 2026

Check Number	Effective Date	Document Description	ID	Payee	Check Amount	Payment Type	VOID ?
204050	2/20/2026	System Generated Check/Voucher	200059	Cal.Net Motherlode	54.01	Check	No
204051	2/20/2026	System Generated Check/Voucher	200069	Signal Service	354.00	Check	No
204052	2/20/2026	System Generated Check/Voucher	200096	General Supply Company	156.87	Check	No
204053	2/20/2026	System Generated Check/Voucher	200207	Sonora Police Officers Association	1,091.63	Check	No
204054	2/20/2026	System Generated Check/Voucher	200210	Operating Engineers #3	234.50	Check	No
204055	2/20/2026	System Generated Check/Voucher	200232	Kevin Anderson	35.00	Check	No
204056	2/20/2026	System Generated Check/Voucher	200263	Hunt & Sons LLC	430.44	Check	No
204057	2/20/2026	System Generated Check/Voucher	200342	UpCurve Cloud	2,592.00	Check	No
204058	2/20/2026	System Generated Check/Voucher	200413	CSG Consultants	5,734.00	Check	No
204059	2/20/2026	System Generated Check/Voucher	200500	Nathan Morales	35.00	Check	No
204060	2/20/2026	System Generated Check/Voucher	200505	Valley Strong Credit Union	2,106.00	Check	No
204061	2/20/2026	System Generated Check/Voucher	200656	Rebecca A. Bell, RN	1,127.00	Check	No
204062	2/20/2026	System Generated Check/Voucher	200699	Linda Emerson	35.00	Check	No
204063	2/20/2026	System Generated Check/Voucher	200701	Thomas Miller	35.00	Check	No
204064	2/20/2026	System Generated Check/Voucher	200763	Habitat for Humanity of Tuolumne Coun	1,300.00	Check	No
204065	2/20/2026	System Generated Check/Voucher	200778	Patrick Clark Consulting	875.00	Check	No
204066	2/20/2026	System Generated Check/Voucher	200782	Sinclair General Engineering Constructi	1,199.08	Check	No
204067	2/20/2026	System Generated Check/Voucher	200783	Curtis Wicks	35.00	Check	No
204068	2/20/2026	System Generated Check/Voucher	200800	Qwik Code	603.27	Check	No
204069	2/20/2026	System Generated Check/Voucher	200801	City of Sacramento	375.00	Check	No
204070	2/20/2026	System Generated Check/Voucher	200802	Bartle Wells Associates	9,145.00	Check	No
204071	2/24/2026	System Generated Check/Voucher	200710	Tuolumne County Transportation Counc	57,663.32	Check	No
204072	2/26/2026	System Generated Check/Voucher	200005	Amazon Business	1,166.06	Check	No
204073	2/26/2026	System Generated Check/Voucher	200024	Comcast Business	367.51	Check	No
204074	2/26/2026	System Generated Check/Voucher	200024	Comcast Business	252.63	Check	No
204075	2/26/2026	System Generated Check/Voucher	200024	Comcast Business	217.04	Check	No
204076	2/26/2026	System Generated Check/Voucher	200035	Pacific Gas and Electric	330.43	Check	No
204077	2/26/2026	System Generated Check/Voucher	200036	O'Reilly Auto Parts	427.94	Check	No
204078	2/26/2026	System Generated Check/Voucher	200043	Sonora Lumber Company	48.91	Check	No
204079	2/26/2026	VOID - Tuolumne Utilities Dist. - Overflow			0.00		Yes
204080	2/26/2026	System Generated Check/Voucher	200047	Tuolumne Utilities District	5,024.66	Check	No

City of Sonora

A/P Register

February 2026

Check Number	Effective Date	Document Description	ID	Payee	Check Amount	Payment Type	VOID ?
204081	2/26/2026	System Generated Check/Voucher	200060	Combined Benefits Administrators	657.00	Check	No
204082	2/26/2026	System Generated Check/Voucher	200096	General Supply Company	26.40	Check	No
204083	2/26/2026	System Generated Check/Voucher	200263	Hunt & Sons LLC	2,892.44	Check	No
204084	2/26/2026	System Generated Check/Voucher	200487	Standard Insurance Company	174.00	Check	No
204085	2/26/2026	System Generated Check/Voucher	200493	Crescent Supply	916.62	Check	No
204086	2/26/2026	System Generated Check/Voucher	200508	Lima Charlie Inc.	440.40	Check	No
204087	2/26/2026	System Generated Check/Voucher	200710	Tuolumne County Transportation Counc	38,414.81	Check	No
204088	2/26/2026	System Generated Check/Voucher	200766	Harshwal & Company LLP	23,100.00	Check	No
204089	2/26/2026	System Generated Check/Voucher	200803	Golden State Risk Management Authori	1,780.00	Check	No
204090	2/26/2026	System Generated Check/Voucher	200804	Ray Allen Manufacturing	71.92	Check	No
204091	2/26/2026	System Generated Check/Voucher	Emp2001	Quinn Vanderwerff	203.72	Check	No
ACH367	2/5/2026	System Generated Check/Voucher	200600	Dewberry Engineers Inc.	9,422.07	Voucher	No
ACH368	2/13/2026	System Generated Check/Voucher	200004	White Brenner LLP	2,561.40	Voucher	No
ACH369	2/13/2026	System Generated Check/Voucher	200004	White Brenner LLP	1,774.89	Voucher	No
ACH370	2/13/2026	System Generated Check/Voucher	200004	White Brenner LLP	2,491.67	Voucher	No
ACH371	2/13/2026	System Generated Check/Voucher	200004	White Brenner LLP	750.92	Voucher	No
ACH372	2/13/2026	System Generated Check/Voucher	200004	White Brenner LLP	273.06	Voucher	No
ACH373	2/13/2026	System Generated Check/Voucher	200004	White Brenner LLP	477.86	Voucher	No
ACH374	2/13/2026	System Generated Check/Voucher	200004	White Brenner LLP	5,279.48	Voucher	No
ACH375	2/13/2026	System Generated Check/Voucher	200004	White Brenner LLP	238.31	Voucher	No
ACH376	2/13/2026	System Generated Check/Voucher	200004	White Brenner LLP	6,379.38	Voucher	No
ACH377	2/13/2026	System Generated Check/Voucher	200608	Enterprise FM Trust	25,856.71	Voucher	No
ACH380	2/26/2026	System Generated Check/Voucher	200600	Dewberry Engineers Inc.	826.86	Voucher	No
ACH381	2/26/2026	System Generated Check/Voucher	200600	Dewberry Engineers Inc.	116.26	Voucher	No
ACH382	2/26/2026	System Generated Check/Voucher	200600	Dewberry Engineers Inc.	25,684.77	Voucher	No
ACH383	2/26/2026	System Generated Check/Voucher	200600	Dewberry Engineers Inc.	83.14	Voucher	No
ACH384	2/26/2026	System Generated Check/Voucher	200600	Dewberry Engineers Inc.	1,447.11	Voucher	No
ACH385	2/26/2026	System Generated Check/Voucher	200600	Dewberry Engineers Inc.	3,397.40	Voucher	No
ACH387	2/20/2026	System Generated Check/Voucher	200003	Abila	1,598.24	Voucher	No
ACH388	2/20/2026	System Generated Check/Voucher	200010	American Tower	1,549.60	Voucher	No
Report Total					422,451.82		

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

DATE: March 20, 2026

TO: Honorable Mayor and Members of the City Council

FROM: Tracy Skelly, Administrative Services Officer

SUBJECT: Disbursements in the Amount of $184,714.67 and $234,066.87 for Payroll

RECOMMENDATION:

Consider Acceptance of Disbursements in the Amount of $184,714.67 and $234,066.87 for Payroll, Including Employee Salaries, Employer and Employee Taxes, Retirement Contributions, Miscellaneous Voluntary Employee Deductions, Holiday Pay, and Other Adjustments, Including Retro-Pay.

DISCUSSION / ANALYSIS:

This was the 3rd and 4th payrolls for February, which were slightly higher due to the Sonora Fire Fighters Association (SFFA) retroactive payments for the newly negotiated Memorandum of Understanding (MOU).

These were the 16th and 17th payrolls of 26 for FY25-26; we would have expected to expend 65.3% of the current fiscal year budgeted amount. In total, we have expended 61.93% of the Salaries and Wages for the FY25-26 budget.

FISCAL IMPACT:

Disbursements are part of the approved FY25-26 Budgets.

CORE COUNCIL PRIORITIES:

Fiscal Responsibility and Stability, Staffing - Salary, Benefits, Training, and Retention

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

DATE: March 16, 2026

TO: Honorable Mayor and Members of the City Council

FROM: Tyler Summersett, Community Development Director

SUBJECT: Waive Second Reading, by Title only and Adopt Ordinance No. 908 Rezoning Assessor Parcel Number (APN) 044-430-055 to the Regional Housing Needs Overlay Zone and Adding Chapter 17.21 Entitled Regional Housing Needs Overlay (RHNO) to Title 17 of the City of Sonora Municipal Code.

RECOMMENDATION:

Waive Second Reading, by Title Only and Adopt Ordinance No. 908, Which Finalizes the Rezoning of Assessor Parcel Number (APN) 044-430-055 to the Regional Housing Needs Overlay Zone and Adds Chapter 17.21 Entitled Regional Housing Needs Overlay Zone (RHNO) to Title 17 of the City of Sonora Municipal Code as Adopted by the City Council on March 2, 2026

BACKGROUND:

The Planning Commission considered the Regional Housing Needs Overlay Zone at its February 9, 2026, Special Planning Commission meeting. After receiving public comment, the Planning Commission unanimously recommended that the City Council approve Ordinance 908, as presented**.**

On March 2, 2026, the City Council conducted a public hearing and unanimously approved the Regional Housing Needs Overlay Zone.

The Regional Housing Needs Assessment Overlay Zone is an HCD requirement for HCD Certification of the City's 2024-2029 Housing Element (See HCD's June 9, 2025, correspondence in Attachment C). HCD Certification is necessary to ensure compliance with Housing Element law (Article 10.6) of the Government Code.

DISCUSSION / ANALYSIS:

A Second Reading is required to finalize the processing of the ordinance. Should the City Council adopt a second reading of the ordinance on March 16, 2026, the ordinance will become effective 30 days thereafter.

Upon approval, staff will contact the State Department of Housing and Community Development (HCD) notifying them that the City's Regional Housing Needs Overlay Zone has been adopted in compliance with the 2024-2029 Housing Element Program 3.1 and Housing Element Law. In turn, staff

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

anticipates confirmation from HCD that the City's 2024-2029 Housing Element is complainant with State Law and HCD certification is forthcoming.

FISCAL IMPACT:

No Fiscal Impact

ATTACHMENTS:

Attachment A- Ordinance No. 908 with Exhibit A – Chapter 17.21 Entitled Regional Housing Needs Overlay (RHNO) to Title 17 of the City of Sonora Municipal Code.

CORE COUNCIL PRIORITIES:

Economic Development/Growth and General Plan

THE CITY COUNCIL
OF THE CITY OF SONORA

ORDINANCE NO. 908

AN ORDINANCE OF THE CITY OF SONORA ADDING CHAPTER 17.21 ENTITLED REGIONAL HOUSING NEEDS OVERLAY ZONE TO TITLE 17 OF THE CITY OF SONORA MUNICIPAL CODE.

WHEREAS, State Housing Element Law (Government Code Sections 65580 et. seq.) requires that the City of Sonora adopt a Housing Element for a five-year period 2024-2029 to accommodate the City of Sonora's regional housing need allocation (RHNA) of 2 units, comprised of one low and one very low-income units; and

WHEREAS, to comply with State Housing Element Law, the City has prepared the 7th Cycle 2024-2029 Housing Element in compliance with State Housing Element Law and has identified sites that can accommodate housing units meeting the City's RHNA; and,

WHEREAS, on August 25, 2025, the Planning Commission conducted a duly and properly noticed public hearing regarding the proposed Housing Element, reviewed the Housing Element and all pertinent maps, documents, and exhibits, including HCD's Certification Findings as outlined in corresponded dated June 9, 2025, the staff report, and all attachments, and oral and written public comments and recommended approval of the Housing Element to the City Council; and

WHEREAS, on October 20, 2025, the City Council adopted the City's Sixth Cycle Housing Element 2024-2029 for the five-year period in compliance with State law; and

WHEREAS, the adopted Housing Element includes Section 3.6, which contains objectives and policies the City will implement to address a number of important housing related issues. Section 3.6 also contains quantified objectives for housing construction, rehabilitation, and the preservation of affordable housing; and

WHEREAS, Program 3.1 – Update No Net Loss Inventory as necessary to maintain adequate RHNA sites. Pursuant to Government Code Section 65583.2, the City commits to amending the zoning ordinance to require by-right approval of any "reuse" 5th and 6th Cycle sites being used to meet the 7th Cycle RHNA at appropriate densities to accommodate lower-income households, if 20 percent of the units in the development are affordable to lower income households by June 30, 2025; and

WHEREAS, to comply with Government Code Section 65583.2, the City is establishing by Ordinance the Regional Housing Needs Overlay Zone (RHNO) covering those 5th and 6th cycle reused sites to allow development by-right when 20% or more of the residential units are affordable to lower income households; and

WHEREAS, the Planning Commission, at a properly noticed public hearing on Febraury 9, 2026 carefully considered all of the information presented to it, including the staff report and information submitted at the public hearing by interested persons, and recommended the City Council adopt an ordinance establishing the RHNO zone; and

WHEREAS, based upon the Initial Study and proposed Negative Declaration prepared for the 2024-2029 Housing Element and incorporated by reference herein, there are no substantial changes proposed by the Project or under the circumstances in which the RHNO zone would be undertaken that would require major revisions to the City of Sonora Housing Element Initial Study. The proposed overlay does not require preparation of a new subsequent or supplemental EIR due to either 1) the involvement of new significant environmental effects; 2) a substantial increase in the severity of previously identified significant effects, or 3) new information of substantial importance. No mitigation measures or alternatives previously found not to be feasible would in fact be feasible; and **NOW, THEREFORE, THE CITY OF SONORA CITY COUNCIL DOES ORDAIN AS FOLLOWS:**

SECTION 1. **PURPOSE AND AUTHORITY.** The purpose of this ordinance is to amend Title 17, Zoning by adding Chapter 17.21 of the Sonora Municipal Code.

SECTION 2. FINDINGS:

1. That the Initial Study and Negative Declaration prepared for the 2024-2029 Housing Element includes the environmental ramifications of the text amendments to the City of Sonora Zoning Code.

2. That the proposed amendments are in general conformance with the City of Sonora General Plan, including the 2024-2029 Housing Element.

3. That the public necessity, convenience and general welfare require the adoption of the proposed amendments, in that, the proposed zoning ordinance amendments are necessary for the City to comply with State Housing Element law.

SECTION 3. **AMENDMENT.** Chapter 17.21. Regional Housing Needs Overlay Zone shall be added to Title 17, Zoning, of the City of Sonora Municipal Code as follows:

EXHIBIT A

Chapter 17.21
Regional Housing Needs Overlay Zone

Sections:

17.21.010 Purpose and Intent
17.21.020 Applicability
17.21.030 By-Right Development

17.21.010 Purpose and Intent

The Regional Housing Needs Overlay Zone is intended to facilitate the development of affordable housing while promoting infill development on sites previously identified on housing inventories in the City's Fifth and Sixth Housing Element Cycles. The Regional Housing Needs Assessment Overlay Zone does not mandate any affordability requirements for properties with the RHNOZ designation. Further, only those projects that have 20% of the total number of units deed restricted for low-and very-low-income units are eligible for by-right development in the Overlay Zone District.

The Regional Housing Needs Overlay Zone does not alter, revise or otherwise change the type or intensity of allowed uses or standards of the underlying zoning designation. The Regional Housing Needs

Assessment Overlay Zone merely provides full disclosure that a by-right process is afforded a developer should 20% of the total number of units be deed restricted for low-and very-low-income units.

17.21.020 Applicability

The Regional Housing Needs Assessment Overlay Zone District is applicable to the site identified in the table below. This site is the reused sites in the 5th and 6th Housing Element Cycles. This site is also identified in Table 3-27: Available Vacant Sites for Residential Development of the 7th Cycle Housing Element in the Site Inventory List.

Regional Housing Needs Assessment Overlay Zone Sites						
Site Name	APN	Existing Zoning/General Plan	Approx. Acreage	Maximum Density	Unit Potential	Affordability
Lemke	044-430-055	R3/HDR	16*	21.75 du/acre	106	Low/Very Low

*Based on the site constraints and the topography of the area, the portion of this parcel that falls within the range of 0-15% slope would be developable at 9.19 acres.

A. The Overlay Zoning District provides optional incentives and streamlining for qualifying affordable housing projects. Development proposals that do not utilize the overlay, including market-rate residential projects, may proceed under existing General Plan, zoning standards, and applicable Sonora Municipal Code provisions without penalty or adverse evaluation.

B. The Overlay Zoning District provides optional incentives and streamlining for qualifying affordable housing projects. Nothing in this section shall be constructed to require the development of affordable housing. Projects that propose market-rate housing or otherwise do not utilize the streamlining provisions of the Overlay Zoning District, shall be processed under the applicable base zoning regulations and shall not be subject to penalty, adverse treatment, or additional discretionary review solely on that basis.

C. The City, shall be solely responsible for identifying other sites that can accommodate housing units meeting all City's RHNA.

D. This Ordinance and Overlay Zone shall terminate when the current State Housing Element law (Government Code Section 65583.2 et. seq.) sunsets, as applicable.

17.21.030 By-Right Development Although not an affordability requirement of the property(s) listed in the above table, the City shall implement by-right development for the sites identified in Section 17.21.020 when a developer builds a project with at least 20% affordable units deed restricted for low-income households. Pursuant to Government Code Section 65583.2 (c), by-right development means the following are not required for development:

1. Conditional Use Permit;
2. Planned Unit Development;
3. Design Review other than Objective Development Design Standards; or
4. Other discretionary, review or approval that would constitute a "project" as defined in Section 2100 et. seq. of the Public Resources Code (California Environmental Quality Act "CEQA"

SECTION 4. SEVERABILITY. If any section, subdivision, sentence, clause, phrase, or portion of this Ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such

portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

SECTION 3. PUBLICATION AND EFFECTIVE DATE. This ordinance shall become effective thirty (30) days from and after its final passage and adoption, provided it is published in a newspaper of general circulation at least within fifteen (15) days after its passage or a summary of the Ordinance is published in a newspaper of general circulation at least five (5) days prior to adoption and again at least within fifteen (15) days after its passage.

SECTION 4. CERTIFICATION OF COUNCIL ADOPTION AND APPROVAL. This Ordinance was introduced at a regular meeting of the City Council held on March 2, 2026, and passed and adopted as Ordinance No. 908 at a regular meeting of the City Council held on March 16, 2026 by the following vote:

AYES:

NOES:

ABSENT OR ABSTAIN:

_____
Ann Segerstrom, Mayor

ATTEST: _____
Tracy Skelly, Deputy City Clerk

Approved as to Form:

_____
Douglas L. White, City Attorney

Publish: The Union Democrat, Sonora
_____, 2026

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

DATE: March 16, 2026

TO: Honorable Mayor and Members of the City Council

FROM: Chris Gorsky, City Administrator
Tracy Skelly, Administrative Services Officer/City Clerk

SUBJECT: Consider Approval of Resolution No. 03-16-2026-A Establishing the Job Description for Dispatcher-Records Specialist – Temporary/Extra Help/Retired Annuitant and Dispatcher-Records Specialist – Part-Time/Limited Term

RECOMMENDATION:

Consider Approval of Resolution No. 03-16-2026-A Establishing the Job Description for Dispatcher-Records Specialist – Temporary/Extra Help/Annuitant and Dispatcher-Records Specialist – Part-Time/Limited Term.

BACKGROUND:

The Police Department's Dispatch and Records Division is responsible for providing critical public safety communication services, including receiving emergency and non-emergency calls, dispatching police personnel, and maintaining law enforcement records.

Due to the nature of dispatch operations, the Department occasionally experiences staffing shortages resulting from employee turnover, retirements, extended leave, training periods for new hires, or unexpected operational demands. In order to maintain continuity of emergency dispatch services, the Department requires flexibility to temporarily supplement staffing when necessary.

Currently, the City's classification structure includes the Dispatcher-Records Specialist position; however, there are no designated extra-help or part-time classifications that would allow the Department to temporarily employ trained individuals on a limited, as-needed basis.

DISCUSSION / ANALYSIS:

Staff is recommending the creation of a Dispatcher-Records Specialist – Temporary/Extra Help/Retired Annuitant classification and a Dispatcher-Records Specialist – Part-Time/Limited Term to provide operational flexibility for the Police Department during periods of staffing transition or increased workload.

The extra help and part-time classifications would allow the City to temporarily employ qualified individuals to perform dispatch and records duties when regular staffing levels are insufficient. These classifications would primarily be used to:

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

- Provide coverage during recruitment and training periods
- Assist during employee absences or extended leave
- Maintain adequate dispatch coverage during emergencies or operational needs
- Support continuity of public safety communications services

The positions will perform duties consistent with the existing Dispatcher-Records Specialist classification but will be designated as extra help and part-time, meaning it is temporary, at-will, and limited in hours consistent with City policies and applicable regulations.

Establishing these classifications will allow the Police Department to maintain reliable emergency communications for the community while the City completes the recruitment and training process for permanent employees. These positions are intended to provide short-term support and do not create an ongoing staffing commitment or any ongoing costs.

FISCAL IMPACT:

The cost for these temporary appointments will be funded within the existing Police Department budget. Due to the temporary nature of the position, there are no ongoing costs to the General Fund.

ATTACHMENTS:

- Resolution No. 03-16-2026-A
- Dispatcher-Records Specialist – Temporary/Extra Help/Retired Annuitant Job Description
- Dispatcher-Records Specialist – Part-Time/Limited Term Job Description

CORE COUNCIL PRIORITIES:

Fiscal Responsibility and Stability, Public Safety and Disaster Preparedness, Staffing - Salary, Benefits, Training, and Retention

RESOLUTION 03-16-2026-A

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SONORA APPROVING THE JOB DESCRIPTION FOR POLICE DISPATCHER-RECORDS SPECIALIST TEMPORARY/EXTRA HELP/RETIRED ANNUITANT AND PART-TIME/LIMITED TERM DISPATCHER-RECORDS SPECIALIST

WHEREAS, the City of Sonora Police Department provides critical public safety communication services, including emergency dispatch and law enforcement records management; and

WHEREAS, maintaining adequate staffing within the Dispatch and Records Division is essential to ensure a timely response to emergency and non-emergency calls for service; and

WHEREAS, from time to time, the Police Department experiences staffing shortages due to retirements, resignations, employee leave, recruitment timelines, or other operational needs; and

WHEREAS, establishing a Temporary/Extra Help/Retired Annuitant classification will allow the City to temporarily employ qualified individuals to perform dispatch and records duties to assist during the recruitment and onboarding period of permanent staff when needed to maintain operational continuity; and

WHEREAS, establishing a Part-Time/Limited Term Dispatcher-Records Specialist classification will allow the City to employ trained personnel on a limited, recurring schedule to assist during the recruitment and onboarding period of permanent staff when needed to maintain operational continuity; and

NOW THEREFORE, BE IT RESOLVED that the City Council of the City of Sonora hereby approves and adopts the job descriptions for the position of Dispatcher-Records Specialist – Temporary/Extra Help/Retired Annuitant, and Part-Time/Limited Term Dispatcher-Records Specialist attached hereto as Exhibit A and Exhibit B.

BE IT FURTHER RESOLVED that these classifications shall be considered extra help employment to assist during the recruitment and onboarding period of permanent staff and may be utilized by the City in accordance with applicable personnel policies and operational needs.

PASSED AND ADOPTED as a Resolution of the City Council of the City of Sonora, California, at a regular meeting of said City Council held on the 16th day of March 2026, by the following votes:

AYES: _____

NOES: _____

ABSENT: _____

RESOLUTION 03-16-2026-A

Signed and dated: 03/16/2026

_____

Ann Segerstrom
Mayor of the City of Sonora

ATTEST: _____

Tracy Skelly
City Clerk

MARCH 2026
FLSA: NON-EXEMPT

POLICE DISPATCHER / RECORDS SPECIALIST
TEMPORARY/EXTRA HELP/RETIRED ANNUITANT

DEFINITION

Under direct or general supervision, receives police and emergency calls and dispatches Police personnel following prescribed procedures; answers non-emergency calls for public safety and other City departments; performs a variety of general administrative, clerical, and customer service duties within the Police Department by processing various documents, permit applications, records, and reports and maintaining departmental databases; and performs related work as required.

Positions in this classification are temporary, extra-help assignments intended to provide short-term operational support to the Police Department.

This position may be filled by a CalPERS retired annuitant in accordance with applicable provisions of the California Government Code governing post-retirement employment.

EMPLOYMENT STATUS

This classification is designated as Extra Help / Temporary and is not part of the regular classified service**.**

Employees in this classification:

- Serve at-will
- Are not eligible for City benefits
- May work up to 960 hours in a fiscal year if appointed as a retired annuitant in accordance with California Government Code provisions governing post-retirement employment
- May be scheduled for varying shifts, including nights, weekends, and holidays.
- May be appointed to meet temporary operational needs, such as staffing shortages, special projects, employee leave coverage, or while the City recruits for regular positions.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from the Police Sergeant. Exercises no supervision of staff.

CLASS CHARACTERISTICS

This is the mid-level class in the police dispatcher/records specialist series. Initially, under direct supervision, incumbents perform basic police dispatching and record-keeping duties for the Police

Department within specified legal guidelines. As experience is gained, assignments become more varied and are performed with greater independence.

Work is usually supervised while in progress and fits an established structure or pattern. Exceptions or changes in procedures are explained in detail as they arise.

Since this class is often used as a training class, employees may have only limited or no directly related work experience.

EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)
Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

- Receives and evaluates police and emergency calls, and related business calls for the City during an assigned portion of the 24-hours-per-day/7-days-per-week Police Department operations; provides information and/or transfers calls to the appropriate department, agency, or response organization; takes messages for Police Department personnel.
- Dispatches public safety emergency units in accordance with established procedures and policies using a computerized dispatch system, including determining the priority of the emergency and contacting and sending appropriate response units; provides over-the-phone instruction and assistance for medical emergencies before dispatched personnel arrive.
- Maintains contact with field units, including accounting for location and status of units and maintaining records of field calls; accesses and relays warrant information; sends back-up units, as necessary, ensuring the safety of field units.
- Operates computer, telephone, and radio console and telecommunication equipment simultaneously while performing dispatching activities; tests and inspects equipment as assigned; troubleshoots issues and requests repairs as needed.
- Logs call data in a written or automated format; monitors calls after initial dispatch to provide additional coordination, support, or information.
- Makes entries of property, vehicles, firearms, protective orders, and missing persons; in the CLETS database.
- Interacts extensively with the public, City, and department personnel, and other law enforcement agencies on the telephone and in person in a courteous and tactful manner.
- Responds to requests for information in compliance with Departmental policy, and legal and governmental guidelines.
- Ensures that vehicle accident records release and dissemination is handled in accordance with all applicable laws and regulations.
- Acts as a liaison to the public and representatives of other agencies for the department; provides initial non-emergency contact with the public and representatives of other agencies for the requesting of police records or related services; determines the nature of the contact; provides factual information regarding services, policies, and procedures, which requires a knowledge of legal guidelines, departmental policies and procedures, and the use of tact and discretion, or directs the caller to the proper individual or agency.
- Receives and distributes mail.

- Attends necessary training, shift briefing sessions, and participates in drills and test scenarios to prepare for unexpected emergencies.
- Performs other duties as assigned.

QUALIFICATIONS

Positions at the Police Dispatcher/Records Specialist I level may exercise some of this knowledge, and abilities statements in a learning capacity.

Knowledge of:

- Functions, principles, and practices of law enforcement agencies.
- Terminology and procedures used in public safety dispatching.
- Operation of computer-aided communications equipment, including multiple telephone lines and radio systems.
- Basic principles of record keeping.
- Federal, state, and local law enforcement databases.
- City and County geography, maps, streets, landmarks, and driving directions.
- Applicable federal, state, and local laws, regulatory codes, ordinances, and procedures relevant to assigned areas of responsibility.
- Business arithmetic and basic statistical techniques.
- Modern office practices, methods, and computer equipment and applications related to work.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and City staff.

Ability to:

- Assess and prioritize emergency situations while remaining calm and using sound, independent judgment.
- Memorize codes, names, street locations, and other information.
- Read and interpret maps and other pertinent documentation.
- Interpret, apply, and explain policies, procedures, and regulations.
- Attend to multiple activities simultaneously.
- Obtain necessary information from individuals in stressful or emergency situations.
- Learn to document, maintain the physical integrity and control and the chain of custody of, and properly store, release, and purge property and evidence.
- Interpret, apply, explain, and ensure compliance with applicable federal, state, and local policies, procedures, laws, and regulations.
- Compile and summarize information to prepare accurate, clear, and concise reports.
- Organize, maintain, and update office database and records systems.
- Perform technical, detailed, and responsible office support work.
- Compose correspondence independently or from brief instructions.
- Attain a typing speed of 35 words per minute.
- Organize, maintain, and update office database and records systems.
- Make accurate arithmetic and statistical computations.
- Enter and retrieve data from a computer with sufficient speed and accuracy.
- Organize own work, set priorities, and meet critical deadlines.

- Operate modern office equipment including computer equipment and software programs.
- Use English effectively to communicate in person, over the telephone, and in writing.
- Use tact, initiative, prudence, and independent judgment within general policy and legal guidelines in politically sensitive situations.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

Education and Experience:
Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:

Equivalent to the completion of the twelfth (12^{th}) grade. One (1) year of public safety dispatch experience utilizing multi-line telephone or two-way radio operations, and or clerical or police records administrative support experience.

Licenses and Certifications:
- Possession of a Public Safety Dispatcher Certificate issued by the California State Commission on Peace Officer Standards and Training (P.O.S.T.) is preferred.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person, and over the telephone. This is primarily a sedentary office classification although standing and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects up to 25 pounds.

ENVIRONMENTAL ELEMENTS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may be required to sit for extended periods of time. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures. The principal duties of this class are performed in a police station environment with exposure to criminal offenders, mentally ill individuals, and persons potentially infected with communicable diseases.

MARCH 2026
FLSA: NON-EXEMPT

POLICE DISPATCHER / RECORDS SPECIALIST I
PART-TIME/LIMITED TERM

DEFINITION

Under direct or general supervision, receives police and emergency calls and dispatches Police personnel following prescribed procedures; answers non-emergency calls for public safety and other City departments; performs a variety of general administrative, clerical, and customer service duties within the Police Department by processing various documents, permit applications, records, and reports and maintaining departmental databases; and performs related work as required.

Positions in this classification are part-time positions intended to provide short-term operational support to the Police Department.

EMPLOYMENT STATUS

This classification is designated as Part-Time and is not part of the regular full-time workforce**.**

Employees in this classification:

- Work less than full-time hours as determined by operational needs
- Serve at the will of the City
- May be scheduled for varying shifts, including nights, weekends, and holidays
- Are not eligible for most City benefit**s** unless otherwise required by law or City policy
- May be appointed to meet temporary operational needs, such as staffing shortages, special projects, employee leave coverage, or while the City recruits for regular positions.

Part-time employees may be eligible for membership in the California Public Employees' Retirement System (CalPERS) if they meet the statutory requirements for enrollment.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from the Police Sergeant. Exercises no supervision of staff.

CLASS CHARACTERISTICS

This is the mid-level class in the police dispatcher/records specialist series. Initially, under direct supervision, incumbents perform basic police dispatching and record-keeping duties for the Police Department within specified legal guidelines. As experience is gained, assignments become more varied and are performed with greater independence.

Work is usually supervised while in progress and fits an established structure or pattern. Exceptions or changes in procedures are explained in detail as they arise.

Since this class is often used as a training class, employees may have only limited or no directly related work experience.

EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)
Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

- Receives and evaluates police and emergency calls, and related business calls for the City during an assigned portion of the 24-hours-per-day/7-days-per-week Police Department operations; provides information and/or transfers calls to the appropriate department, agency, or response organization; takes messages for Police Department personnel.
- Dispatches public safety emergency units in accordance with established procedures and policies using a computerized dispatch system, including determining the priority of the emergency and contacting and sending appropriate response units; provides over-the-phone instruction and assistance for medical emergencies before dispatched personnel arrive.
- Maintains contact with field units, including accounting for location and status of units and maintaining records of field calls; accesses and relays warrant information; sends back-up units, as necessary, ensuring the safety of field units.
- Operates computer, telephone, and radio console and telecommunication equipment simultaneously while performing dispatching activities; tests and inspects equipment as assigned; troubleshoots issues and requests repairs as needed.
- Logs call data in a written or automated format; monitors calls after initial dispatch to provide additional coordination, support, or information.
- Makes entries of property, vehicles, firearms, protective orders, and missing persons; in the CLETS database.
- Interacts extensively with the public, City, and department personnel, and other law enforcement agencies on the telephone and in person in a courteous and tactful manner.
- Responds to requests for information in compliance with Departmental policy, and legal and governmental guidelines.
- Ensures that vehicle accident records release and dissemination is handled in accordance with all applicable laws and regulations.
- Acts as a liaison to the public and representatives of other agencies for the department; provides initial non-emergency contact with the public and representatives of other agencies for the requesting of police records or related services; determines the nature of the contact; provides factual information regarding services, policies, and procedures, which requires a knowledge of legal guidelines, departmental policies and procedures, and the use of tact and discretion, or directs the caller to the proper individual or agency.
- Receives and distributes mail.
- Attends necessary training, shift briefing sessions, and participates in drills and test scenarios to prepare for unexpected emergencies.
- Performs other duties as assigned.

QUALIFICATIONS
Positions at the Police Dispatcher/Records Specialist I level may exercise some of this knowledge, and abilities statements in a learning capacity.

Knowledge of:
- Functions, principles, and practices of law enforcement agencies.
- Terminology and procedures used in public safety dispatching.
- Operation of computer-aided communications equipment, including multiple telephone lines and radio systems.
- Basic principles of record keeping.
- Federal, state, and local law enforcement databases.

- City and County geography, maps, streets, landmarks, and driving directions.
- Applicable federal, state, and local laws, regulatory codes, ordinances, and procedures relevant to assigned areas of responsibility.
- Business arithmetic and basic statistical techniques.
- Modern office practices, methods, and computer equipment and applications related to work.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and City staff.

Ability to:

- Assess and prioritize emergency situations while remaining calm and using sound, independent judgment.
- Memorize codes, names, street locations, and other information.
- Read and interpret maps and other pertinent documentation.
- Interpret, apply, and explain policies, procedures, and regulations.
- Attend to multiple activities simultaneously.
- Obtain necessary information from individuals in stressful or emergency situations.
- Learn to document, maintain the physical integrity and control and the chain of custody of, and properly store, release, and purge property and evidence.
- Interpret, apply, explain, and ensure compliance with applicable federal, state, and local policies, procedures, laws, and regulations.
- Compile and summarize information to prepare accurate, clear, and concise reports.
- Organize, maintain, and update office database and records systems.
- Perform technical, detailed, and responsible office support work.
- Compose correspondence independently or from brief instructions.
- Attain a typing speed of 35 words per minute.
- Organize, maintain, and update office database and records systems.
- Make accurate arithmetic and statistical computations.
- Enter and retrieve data from a computer with sufficient speed and accuracy.
- Organize own work, set priorities, and meet critical deadlines.
- Operate modern office equipment including computer equipment and software programs.
- Use English effectively to communicate in person, over the telephone, and in writing.
- Use tact, initiative, prudence, and independent judgment within general policy and legal guidelines in politically sensitive situations.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

Education and Experience:

Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:

Equivalent to the completion of the twelfth (12^{th}) grade and one (1) year of public safety dispatch experience utilizing multi-line telephone or two-way radio operations, and or clerical or police records administrative support experience.

Licenses and Certifications:

- Possession of a Public Safety Dispatcher Certificate issued by the California State Commission on Peace Officer Standards and Training (P.O.S.T.) is preferred.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person, and over the telephone. This is primarily a sedentary office classification although standing and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects up to 25 pounds.

ENVIRONMENTAL ELEMENTS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may be required to sit for extended periods of time. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures. The principal duties of this class are performed in a police station environment with exposure to criminal offenders, mentally ill individuals, and persons potentially infected with communicable diseases.

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

DATE: March 16, 2026

TO: Honorable Mayor and Members of the City Council

FROM: Tracy Skelly, Administrative Services Officer
Chris Gorsky, City Administrator

SUBJECT: Consider Adoption of Resolution No. 03-16-2026-B Approving the Updated Salary Range Tables for Sonora Part-Time/Relief/Unrepresented Employees to Include the Dispatcher-Records Specialist Part-Time Classification

RECOMMENDATION:

Consider Adoption of Resolution No. 03-16-2026-B Approving the Updated Salary Range Tables for Sonora Part-Time/Relief/Unrepresented Employees to Include the Dispatcher-Records Specialist Part-Time/Limited Term Classification.

BACKGROUND:

The Police Department's Dispatch and Records Division provides critical public safety communication services, including receiving emergency and non-emergency calls, dispatching police personnel, and maintaining law enforcement records.

To support operational flexibility and ensure adequate staffing coverage, staff is recommending the establishment of two classifications: Dispatcher-Records Specialist – Part-Time/Limited Term and Dispatcher-Records Specialist – Extra Help/Temporary/Retired Annuitant. Establishing these classifications will allow the Police Department to maintain reliable emergency communications for the community while the City completes the recruitment and training process for permanent employees.

In conjunction with establishing these job descriptions, the City must also update the City's Salary Schedule to include the hourly wage range for the Dispatcher-Records Specialist – Part-Time classification**.** Maintaining an updated salary schedule is necessary for administrative clarity and compliance with applicable public agency compensation reporting requirements.

The proposed salary schedule update is being presented to the City Council concurrently with the proposed job descriptions to ensure all necessary personnel and compensation documents are established at the same time.

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

DISCUSSION / ANALYSIS:

The proposed update to the salary schedule adds the Dispatcher-Records Specialist – Part-Time/Limted Term classification at the same hourly wage range as the existing Dispatcher-Records Specialist classification.

Establishing the salary range for the part-time position ensures:

- Consistency with the existing Dispatcher-Records Specialist classification
- Transparency and compliance with CalPERS and public agency compensation reporting requirements
- Administrative clarity when hiring and compensating part-time employees

The part-time classification will perform duties consistent with the full-time Dispatcher-Records Specialist position but will work a reduced number of hours based on operational needs. The position will be non-benefited and scheduled in accordance with City policies governing part-time employment**.**

The Extra Help/Temporary/Annuitant Dispatcher-Records Specialist classification does not require a separate salary schedule listing because it will utilize the established hourly rate for the Dispatcher-Records Specialist classification.

Updating the salary schedule ensures the City maintains an accurate compensation document for all established classifications.

FISCAL IMPACT:

There is no fiscal impact associated with this action. Any fiscal impacts associated with compensation changes have already been reviewed and incorporated into the City's adopted budget.

ATTACHMENTS:

1. Resolution No. 03-16-2026-B – Approving Salary Table
2. Updated Salary Range Table – Sonora Part-Time/Relief/Unrepresented Employees

CORE COUNCIL PRIORITIES:

Fiscal Responsibility and Stability, Public Safety and Disaster Preparedness, Staffing - Salary, Benefits, Training, and Retention

RESOLUTION 03-16-2026-B

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SONORA UPDATING THE CITY OF SONORA SALARY SCHEDULE TO INCLUDE THE CLASSIFICATION OF DISPATCHER-RECORDS SPECIALIST – PART-TIME/LIMITED TERM

WHEREAS, the City of Sonora maintains an official Salary Schedule that identifies compensation ranges for all established City classifications; and

WHEREAS, the Police Department's Dispatch and Records Division provides critical public safety communication services, including receiving emergency and non-emergency calls, dispatching police personnel, and maintaining law enforcement records; and

WHEREAS, the City Council is concurrently considering the establishment of the Dispatcher-Records Specialist – Part-Time/Limited Term classification in order to provide operational flexibility and maintain adequate staffing levels within the Police Department while the City completes the recruitment and training process for permanent employees; and

WHEREAS, in order to implement this classification, the City must update the official Salary Schedule to include the hourly wage range for the Dispatcher-Records Specialist – Part-Time/Limited Term position; and

WHEREAS, maintaining an updated Salary Schedule promotes transparency and ensures compliance with applicable public agency compensation reporting requirements, including those of the California Public Employees' Retirement System (CalPERS).

NOW THEREFORE, BE IT RESOLVED that the City Council of the City of Sonora hereby approves the updated City of Sonora Salary Schedule to include the classification of Dispatcher-Records Specialist – Part-Time/Limited Term, attached hereto as Exhibit A.

BE IT FURTHER RESOLVED that the City Administrator is authorized to implement and administer the updated Salary Schedule consistent with City policies and applicable regulations.

PASSED AND ADOPTED as a Resolution of the City Council of the City of Sonora, California, at a regular meeting of said City Council held on the 16th day of March 2026, by the following votes:

AYES: _____

NOES: _____

ABSENT: _____

RESOLUTION 03-16-2026-B

Signed and dated: 03/16/2026

_____

Ann Segerstrom
Mayor of the City of Sonora

ATTEST: _____

Tracy Skelly
City Clerk

PART-TIME/RELIEF/UNREPRESENTED EMPLOYEES SALARY RANGE TABLE
EFFECTIVE JULY 1, 2025

All these classifications are non-safety, except for Fire Investigator and Firearms Instructor, and are not formally represented by any City recognized association. Any cost of living increase is either defined in an employment agreement or under the City Policy "Consistency in Hourly Wage and Cost of Living Increases for Unrepresented Employees" adopted June 5, 2006 by the City Council. Fire Investigator and Firearms Instructor salary is based on the salary range for Police Officer, with corresponding certificate and educational pay. Fire Prevention Inspector is based on the current salary range for Fire Captain-Take bi-weekly wage and divide by 80.0 hours

Percentage to apply to all salaries	0.00%	
Percentage between grades	2.50%	SEA - 2.5% COLA, SFFA - 6.8% COLA
Percentage between steps	5.00%	

Classification	**Step A**	**Notes: COLA - 4.0% COLA for Fire; 2.5% for Misc**
Background Investigator	$34.43	Cost of Living Increases Tied To Sonora Employees' Association (SEA)
Office Assistant	$17.38	Cost of Living Increases Tied To Sonora Employees' Association (SEA)
Office Assistant-Accounting Tech./Executive Assistant-Deputy City Clerk	$23.83	Cost of Living Increases Tied To Sonora Employees' Association (SEA)
Building Inspector	$24.55	Cost of Living Increases Tied To Sonora Employees' Association (SEA)
Police Administrative Services Officer	$31.47	Cost of Living Increases Tied To Sonora Police Officers' Association (SPOA)
Community Service Officer	$21.29	Cost of Living Increases Tied To Sonora Police Officers' Association (SPOA)
Fire Investigator (Safety)	$29.56	Cost of Living Increases Tied To Sonora Police Officers' Association (SPOA)
Firearms Instructor (Safety)	$29.56	Cost of Living Increases Tied To Sonora Police Officers' Association (SPOA)
Dispatcher-Records Specialist Trainee	$20.98	Cost of Living Increases Tied To Sonora Police Officers' Association (SPOA)
Dispatcher-Records Specialist	$22.07	Cost of Living Increases Tied To Sonora Police Officers' Association (SPOA)
Reserve Police Officer	$34.30	Cost of Living Increases Tied To Sonora Police Officers' Association (SPOA)
Fire Prevention Inspector (Non-Safety)	$22.16	Cost of Living Increases Tied To Sonora Fire Fighters' Association (SFFA)
Fire Engineer	$22.45	Cost of Living Increases Tied To Sonora Fire Fighters' Association (SFFA)
Homeless Outreach Coordinator	$33.31	Cost of Living Increases Tied To Sonora Police Officers' Association (SPOA)

	Range		Step A	Step B	Step C	Step D	Step E
			0%	5%	10%	15%	20%
		% Adder	Hourly	Hourly	Hourly	Hourly	Hourly
Background Investigator	3443	0.0%	$34.43	$36.15	$37.96	$39.86	$41.85
Office Assistant	1738	0.0%	$17.38	$18.25	$19.16	$20.12	$21.13
Office Assistant-Accounting Tech./Executive Assistant-Deputy City Clerk	2383	0.0%	$23.83	$25.02	$26.27	$27.58	$28.96
Building Inspector	2455	0.0%	$24.55	$25.78	$27.07	$28.42	$29.84
Police Administrative Services Officer	3147	0.0%	$31.47	$33.04	$34.69	$36.42	$38.24
Community Service Officer	2129	0.0%	$21.29	$22.35	$23.47	$24.64	$25.87
Fire Investigator (Safety)	2956	0.0%	$29.56	$31.04	$32.59	$34.22	$35.93
Firearms Instructor (Safety)	2956	0.0%	$29.56	$31.04	$32.59	$34.22	$35.93
Fire Prevention Inspector (Non-Safety)	2216	0.0%	$22.16	$23.27	$24.43	$25.65	$26.93
Dispatcher-Records Specialist Trainee	2098	0.0%	$20.98	$22.03	$23.13	$24.29	$25.50
Dispatcher-Records Specialist	2207	0.0%	$22.07	$23.17	$24.33	$25.55	$26.83
Fire Engineer	2245	0.0%	$22.45	$23.57	$24.75	$25.99	$27.29
Reserve Police Officer	3430	0.0%	$34.30	$36.02	$37.82	$39.71	$41.70
Homeless Outreach Coordinator	3331	0.0%	$33.31	$34.98	$36.73	$38.57	$40.50

Revised: 3/16/2026

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

DATE: March 16, 2026

TO: Honorable Mayor and Members of the City Council

FROM: Chris Gorsky, City Administrator
Tracy Skelly, Administrative Services Officer/City Clerk

SUBJECT: Consider Approval of the Interim/Extra Help/Retired Annuitant Dispatcher-Records Specialist Employment Agreement with Deborah Dills

RECOMMENDATION:

Consider Approval of the Interim/Extra Help/Retired Annuitant Dispatcher-Records Specialist Employment Agreement with Deborah Dills and Authorize the City Administrator to Execute the Agreements on Behalf of the City.

BACKGROUND:

The Police Department has recently experienced significant staffing changes within the Dispatch and Records Division, including resignations and retirements. These departures have reduced staffing levels and created an immediate operational need to ensure continuous coverage for emergency dispatch and records services. Therefore, additional staffing support is necessary to maintain adequate coverage while the City conducts recruitment and hiring for permanent positions.

To help bridge this gap and maintain service levels, the Police Department is proposing to temporarily employ an experienced Dispatcher-Records Specialist as a CalPERS retired annuitant, limited-term extra help capacity.

DISCUSSION / ANALYSIS:

The proposed agreement would allow the City to employ one retired annuitant Dispatcher-Records Specialist to assist the Police Department with dispatch and records operations during the recruitment and onboarding period for permanent staff.

The retired annuitant appointment will be made under the provisions of Government Code Sections 7522.56 and 21224, which allow a CalPERS retired annuitant to be employed temporarily without reinstatement from retirement when the position is vacant and recruitment for a permanent replacement is underway.

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

Key terms of the agreement include:

- Start Date: Upon Council approval and execution of the agreements
- Hourly Rate: Consistent with CalPERS requirements and within the approved salary range for the Dispatcher-Records Specialist classification
- Maximum Hours: Not to exceed 960 hours in a fiscal year, in accordance with CalPERS regulations
- At-Will Status: The appointments are temporary and may be terminated at any time by either party
- No Benefits: Not eligible for City benefits, incentives, or severance in accordance with CalPERS regulations

Bringing on this temporary retired annuitant will help ensure that the Police Department can maintain consistent emergency dispatch services and records support while the City completes the recruitment and training process for permanent employees. This position is intended to provide short-term support and does not create an ongoing staffing commitment or any ongoing costs.

FISCAL IMPACT:

The cost for this temporary appointment will be funded within the existing Police Department budget. Because the position is temporary, there are no ongoing costs to the General Fund.

ATTACHMENTS:

- Interim Dispatcher-Records Specialist Employment Agreements with Deborah Dills.

CORE COUNCIL PRIORITIES:

Fiscal Responsibility and Stability, Public Safety and Disaster Preparedness, Staffing - Salary, Benefits, Training, and Retention

EXTRA HELP/LIMITED TERM/RETIRED ANNUITANT
DISPATCHER-RECORDS SPECIALIST EMPLOYMENT AGREEMENT

This EXTRA HELP/LIMITED TERM RETIRED ANNUITANT DISPATCHER-RECORDS SPECIALIST EMPLOYMENT AGREEMENT ("Agreement") is effective on the _____ day of _____ 2026 and is made by and between the CITY OF SONORA ("City"), a municipal corporation and DEBORAH DILLS ("Employee"), an individual. The City and Employee may be referred to individually as a "Party" or collectively as "the Parties."

R E C I T A L S

WHEREAS, City of Sonora ("City") desires to hire Employee as a temporary, at-will employee for a definite period of time to serve in the position of Extra Help/Limited Term/Retired Annuitant Dispatcher-Records Specialist for the City of Sonora, California, which is a position that requires specialized skills, and Employee desires to perform and assume responsibility as the Extra Help/Limited Term/Retired Annuitant Dispatcher-Records Specialist on a temporary basis subject to the terms and conditions set forth in this Agreement; and

WHEREAS, the parties wish to have Employee perform the services of Extra Help/Limited Term/Retired Annuitant Dispatcher-Records Specialist, while the City conducts its recruitment for a permanent Dispatcher/Records Specialist, and will terminate such services upon the City's selection and hiring of a permanent Dispatcher/Records Specialist; and

WHEREAS, the City is actively conducting recruitment for a permanent Dispatcher/Records Specialist; and

WHEREAS, Government Code Sections 7522.56 and 21221(h) permit retired annuitants under the California Public Employees' Retirement System ("CalPERS") to be employed without reinstatement from retirement upon appointment by a public agency to fill a vacant position on an temporary limited term basis during the recruitment to permanently fill the vacant position, if approved by the City Council; and

WHEREAS, Employee has served as a Dispatcher/Records Specialist with over thirty years of Municipal experience, and those specialized skills are necessary to support the continuing operations of the City during the recruitment; and

WHEREAS, the City wishes to establish the terms and conditions of the Employee's services to the City through this Agreement, in compliance with Government Code section 7522.56 and 21221(h).

NOW, THEREFORE, in consideration of the mutual covenants contained herein, City and Employee hereby agree as follows:

AGREEMENT

1.0 EMPLOYMENT & DUTIES

1.1 Duties. City hereby employs Employee as Extra Help/Limited Term/Retired Annuitant Dispatcher-Records Specialist for the City to perform the functions and duties of the Dispatcher-Records Specialist, as otherwise provided by law, ordinance, or regulation, and such further lawful duties as directed by the City Administrator. Employee shall devote their best efforts and attention to the performance of these duties.

1.2 Work Schedule. Employee's work hours under this Agreement generally will be limited to normal business hours of the City (Monday through Friday, from 8:00 a.m. to 5:00 p.m.), though work on weekends, evenings, or before/after standard hours may be required. Employee will be required to keep accurate time records of his hours worked and be enrolled in the myCalPERS system as a retired annuitant to ensure that she does not exceed 960 hours worked within the fiscal years that occur during the term of this Agreement. Employee shall not work over 40 hours in a work week. If Employee determines that work over 40 hours per work week is required, Employee is required to notify the Police Chief and City Administrator, so that the matter may be reviewed as deemed necessary.

1.3 Employment Status. Employee shall serve at the will and pleasure of the Police Chief and understands she is an "at-will" employee subject to summary dismissal without any right of notice or hearing, including any "*Skelly"* hearing. City may terminate the employment of Employee at any time, as set forth in Section 2.2 below. Employee will not acquire a property interest in the position of Extra Help/Limited Term/Retired Annuitant Dispatcher-Records Specialist. Employee is a temporary employee employed to perform specialized services in accordance with Government Code sections 7522.56 and 21221(h).

2.0 TERM

2.1 Term. This Agreement shall become effective upon the date executed both by Employee and the City Council. Employee shall commence the performance of her duties under this Agreement on _____, 2026 ("Commencement Date"). This Agreement shall expire as of the first of the following to occur: (i) upon the employment commencement date of a permanent Dispatcher/Records Specialist; (ii) upon Employee working 960 hours combined for any CalPERS Agencies during any fiscal year 2025-2026 or 960 hours in any subsequent fiscal year; or (iii) upon termination of the Agreement by either Employee or the City as provided below.

2.2 Termination by City or Employee. The City may terminate this Agreement at any time with or without cause and with or without notice. At the time of termination, Employee shall not be entitled to any pay or benefits, except that which is owed for those hours already worked. Additionally, Employee may terminate this Agreement at any time with or without cause, provided,

however, she shall reasonably provide the City with at least two (2) weeks' advance written notice prior to the effective date of termination, if practicable unless a shorter period is acceptable to the City.

2.3 Transfer of Responsibilities. After a Notice of Resignation or Termination, Employee shall cooperate with the City, as requested by the City Administrator, to effect a transition of Employee's responsibilities and duties and to ensure that the City is aware of all matters being handled by Employee.

2.4 No Reappointment or Extension of Term. In accordance with state law and the requirements of the PERL, Employee may only be appointed to this position one time (single appointment).

2.5 No Severance Pay. Upon termination, Employee shall not be entitled to severance pay, payment of any benefits, or any other form of compensation, and Employee expressly waives any and all rights with respect to severance pay.

3.0 COMPENSATION AND REIMBURSEMENT

3.1 Compensation and Compensation Cap. For the services rendered pursuant to this Agreement, City agrees to pay Employee as Employee's sole compensation, the amount of **$24.33 per hour**, which amount is in conformance with the requirements of Government Code Section 7522.56(d). The hourly rate is not more than the maximum nor less than the minimum hourly base salary paid to other employees performing comparable duties as listed on the City's publicly approved pay schedule, reflected as an hourly rate by dividing the monthly base pay of $4,217.12 by 173.333. Because Employee is paid on an hourly basis, and in accordance with the FLSA, if Employee works over 40 hours per workweek, Employee will be paid for additional hours at the legally required overtime rate.

3.2 Social Security and Medicare. Employee shall pay her own required Social Security and Medicare contributions. (Required Social Security and Medicare contributions are currently at 7.65%.)

3.3 Deferred Compensation. If allowed by law, Employee will be authorized to voluntarily participate in Employer's 457(b) supplemental retirement savings plan, provided, however, that Employer shall not make any contributions thereto.

3.4 No Other Benefits. Employee shall not receive any benefits, incentives, compensation in lieu of benefits, or any other forms of compensation.

3.5 Reimbursable Expenses. Employee shall not be entitled to reimbursement for any other costs or expenses incurred in the performance of Employee's duties under this Agreement unless said job-related costs and expenses have received prior approval by the City Council and are supported by written documentation in accordance with the established policies and customary practices of the City. Employee shall be reimbursed for any pre-approved job-related costs and expenses on a dollar-for-dollar basis.

4.0 CONDITIONS OF EMPLOYEE'S SERVICES AND ACKNOWLEDGMENT OF NO BENEFITS

4.1 Conflicts Prohibited. During the term of this Agreement, Employee shall not engage in any business or transaction or maintain a financial interest which conflicts, or reasonably might be expected to conflict, with the proper discharge of Employee's duties under this Agreement. Employee shall comply with all requirements of law, including but not limited to, Sections 87100 *et seq*., Section 1090, and Section 1125 of the Government Code, and all other similar statutory and administrative rules.

4.2 Provision of Benefits Prohibited. Employee is a CalPERS retiree and will thus not be enrolled in CalPERS, other than as a retired annuitant solely for administrative record-keeping purposes (Employee will remain in retired status) and will report both the hours worked by Employee and pay pursuant to this Agreement. Employee understands and acknowledges that Government Code Section 21221(h) provides that a retired annuitant appointed to a vacant position pursuant to this subdivision shall not receive any benefits, incentives, compensation in lieu of benefits, or any other forms of compensation in addition to the hourly rate of compensation. Therefore, Employee will receive only the hourly wages described above, unless otherwise required by applicable law

5.0 ANNUITANT'S REPRESENTATIONS AND WARRANTIES

5.1 Employee warrants that she has been retired for service from state service, as defined in the Public Employees' Retirement Law, for at least 180 days and that she therefore is eligible to be employed as a retired annuitant by the City.

5.2 Employee represents that she is currently not employed by any other CalPERS employer.

5.3 Employee warrants that she has not received any unemployment insurance compensation arising out of prior public employment during the prior 12-month period prior to appointment.

6.0 INDEMNIFICATION

6.1 Indemnification. For the purposes of indemnification and defense of legal actions, Employee shall be considered an employee of the City and entitled to the same rights and subject to the same obligations as are provided for all other employees of the City, as required by the Government Code. Accordingly, to the extent mandated by the Government Code, the City shall defend, hold harmless, and indemnify Employee against any tort, professional liability, claim or demand, or other legal action arising out of an alleged act or omission occurring within the course and scope of Employee's services under this Agreement, subject to the exceptions and exclusions provided by law.

7.0 NOTICES

Any notice required or permitted by this Agreement shall be in writing and shall be personally served or shall be sufficiently given when served upon the other party as sent by the United States Postal Service, postage prepaid and addressed as follows:

To City:

Christopher Gorsky
City Administrator
City of Sonora
94 N. Washington Street
Sonora, CA 95370

To Employee:

Deborah K. Dills
11114 Harrison Drive
Sonora, CA 95370

Notices shall be deemed given as of the date of personal service or upon the date of deposit in the course of transmission with the United States Postal Service.

8.0 GENERAL PROVISIONS

8.1 Entire Agreement. This Agreement represents the entire agreement between the parties and supersedes any and all other agreements, either oral or in writing, between the parties with respect to Employee's employment by City and contains all of the covenants and agreements between the parties with respect to such employment. Each party to this Agreement acknowledges that no representations, inducements, promises or agreements, orally or otherwise, have been made by either party, or anyone acting on behalf of either party, which are not embodied herein, and that no other agreement, statement or promises not contained in this Agreement shall be valid or binding upon either party.

8.2 Assignment. This Agreement is not assignable by either the City or Employee.

8.3 Severability. In the event any provision of this Agreement is finally held or determined to be illegal or void by a court having jurisdiction over the Parties, the remainder of this Agreement shall remain in full force and effect unless the parts found to be illegal or void are wholly inseparable from the remaining portions of this Agreement.

8.4 Effect of Waiver. The failure of either party to insist on strict compliance with any of the terms, covenants, or conditions of this Agreement by the other party shall not be deemed a waiver of that term, covenant, or condition, nor shall any waiver or relinquishment of any right or power at any one time or times be deemed a waiver or relinquishment of that right or power for all or any other times.

8.5 Governing Law and Jurisdiction. This Agreement shall be governed by and construed in accordance with the laws of the State of California, which are in full force and effect as of the date of execution. Any action to interpret or enforce the terms of this Agreement shall be held exclusively in a state court in Tuolumne County, California. Employee expressly waives any right to remove any such action from Tuolumne County.

8.6 Effective Date. This Agreement shall become effective _____, 2026, provided that by such date it has been approved by the City Council and signed by Employee and the Mayor.

8.7 Effect of Agreement on Employee's CalPERS Retirement Benefits. City and Employee make this Agreement in compliance with applicable law for the hiring of a retired annuitant without reinstatement from retirement. However, the ultimate determination of this matter rests with CalPERS, and as such the City makes no representation on the impact, if any, this Agreement shall or may have upon her CalPERS retirement benefits, status, duties, and/or obligations. Employee acknowledges that in entering into this Agreement, she has not relied upon any such representations (none of which being in existence) in assessing the CalPERS-related impact of her employment. Therefore, Employee releases the City from any and all related claims or liabilities that may arise in connection with her employment pursuant to this Agreement.

8.8 Interpretation. This Agreement shall not be construed against the party or its representatives who drafted it or who drafted any portion thereof.

8.9 Authority. The persons executing this Agreement on behalf of the parties hereto warrant that (i) such party is duly organized and existing, (ii) they are duly authorized to execute and deliver this Agreement on behalf of said party, (iii) by so executing this Agreement, such party is formally bound to the provisions of this Agreement, and (iv) the entering into this Agreement does not violate any provision of any other Agreement to which said party is bound.

8.10 Independent Legal Advice. City and Employee represent and warrant to each other that each has received legal advice from independent and separate legal counsel with respect to the legal effect of this Agreement, or has voluntarily chosen not to consult legal counsel, and, City and Employee further represent and warrant that each has carefully reviewed this entire Agreement and that each and every term thereof is understood and that the terms of this Agreement are contractual and not a mere recital.

[Signatures on following page]

IN WITNESS WHEREOF, the City of Sonora has caused this Agreement to be signed and executed on its behalf by the City Administrator, and duly attested by its officers thereunto duly authorized, and Employee has signed and executed this Agreement, all in triplicate.

CITY OF SONORA

ATTEST:

Dated: _____ _____

Christopher Gorsky
City Administrator

_____

Tracy Skelly
City Clerk

EMPLOYEE

In signing this Agreement, Employee understands and agrees that she is an at-will, temporary employee and that her rights to employment with the City are governed by the terms and conditions of this Agreement rather than the ordinances, resolutions, and policies of the City of Sonora which might otherwise apply to classified or other employees of the City. Employee further acknowledges that she was given the opportunity to consult with an attorney prior to signing this Agreement.

Dated: _____ Signed: _____

Deborah K. Dills

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

DATE: March 16, 2026

TO: Honorable Mayor and Members of the City Council

FROM: Ann Segerstrom, City of Sonora Mayor

SUBJECT: Review and Discuss Adding to a Future Agenda a Proclamation Recognizing March 7–14, 2026, as California Arbor Week in the City of Sonora

RECOMMENDATION:

Review and Discuss Adding to a Future Agenda a Proclamation Recognizing March 7–14, 2026, as California Arbor Week in the City of Sonora.

BACKGROUND:

Pursuant to the Councilmember Handbook, requests for new agenda items must be submitted through the Consent Calendar at a prior meeting, with a brief description of the item and its relevance. If approved by the Council, the item will be placed on the agenda for a future meeting.

California Arbor Week is celebrated annually from March 7–14 in honor of renowned horticulturist Luther Burbank's birthday on March 7. This week is dedicated to promoting the importance of trees in our environment and encouraging individuals, schools, businesses, and organizations to engage in tree-planting and stewardship efforts.

DISCUSSION / ANALYSIS:

Trees are essential to our community, providing shade, improving air and water quality, reducing soil erosion, enhancing property values, and creating habitats for wildlife. By recognizing California Arbor Week, the City of Sonora underscores its commitment to sustainability and environmental conservation.

FISCAL IMPACT:

No Fiscal Impact to the General Fund

ATTACHMENTS:

- Proclamation Celebrating California Arbor Week, March 7–14, 2025.

CORE COUNCIL PRIORITIES:

Infrastructure and Community Engagement

A PROCLAMATION
OF THE CITY COUNCIL OF THE CITY OF SONORA
CELEBRATING ARBOR DAY
MARCH 7 THROUGH MARCH 14, 2026

WHEREAS, trees are essential to the character and charm of our communities, providing shade, beauty, and habitat for wildlife; and

WHEREAS, trees play a vital role in improving air quality, conserving water, reducing soil erosion, and mitigating climate change by absorbing carbon dioxide; and

WHEREAS, California Arbor Week is celebrated annually from March 7 to 14, in honor of renowned horticulturist Luther Burbank's birthday on March 7, encouraging communities to come together to plant and care for trees; and

WHEREAS, this week-long celebration provides an opportunity for individuals, schools, and organizations to promote tree planting, stewardship, and environmental awareness; and

WHEREAS, by participating in California Arbor Week, we contribute to the health and well-being of current and future generations, fostering a sustainable and vibrant environment; and

NOW, THEREFORE, be it resolved that we, the City Council of the City of Sonora, do hereby proclaim March 7–14, 2026, as **California Arbor Week** in the City of Sonora, and encourage all citizens to observe this week by participating in tree-planting activities and educational programs that promote the benefits of trees in our community.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the City to be affixed this 16th day of March of the year two thousand and twenty-six.

Signed _____ Attest _____

Ann Segerstrom, Mayor Tracy Skelly, City Clerk

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

DATE: March 16, 2026

TO: Honorable Mayor and Members of the City Council

FROM: Chris Gorsky, City Administrator

SUBJECT: Approval of Task Order 26-10 for Oversight of the Safe Streets and Roads for All Grant

RECOMMENDATION:

Consider Approval of Task Order 26-10 in the Amount Not to Exceed $50,000 for Dewberry Engineers, Inc. to Provide Oversight of the Safe Streets and Roads for All (SS4A) Federal Discretionary Grant.

BACKGROUND:

The City was awarded a $450,000 SS4A grant by the Federal Highway Administration (FHWA) on September 5, 2024. This grant agreement was executed on January 27, 2026. As the grant recipient, the City is required to provide oversight to ensure Federal compliance with the development of the comprehensive Citywide Transportation Safety Action Plan (Safety Action Plan) so that all costs billed are eligible. Dewberry, as the City Engineer, will fulfill the City's oversight obligation.

DISCUSSION / ANALYSIS:

Approval of Task Order 26-9 will authorize Dewberry to facilitate input from stakeholders (i.e., police and fire departments, businesses, schools) to scope the Safety Action Plan and secure and place under contract a transportation planning consultant to prepare the Safety Action Plan.

FISCAL IMPACT:

The estimated cost to the City for these services is $10,000 (the City's 20% local match portion of the total estimated grant oversight cost of $50,000). These funds are part of the required 25% local match totaling $112,500, which was included in the FY2025-2026 budget adopted in June 2025

ATTACHMENTS:

Task Order 26-9 – Oversight of Safe Streets and Roads for All (SS4A) Grant

CORE COUNCIL PRIORITIES:

Fiscal Responsibility and Stability, Infrastructure and Engineering, Public Safety and Disaster Preparedness, Economic Development/Growth and General Plan

Dewberry

Dewberry Engineers Inc.
11060 White Rock Road, Suite 200
Rancho Cordova, CA 95670-6061

916.363.4210
www.dewberry.com

March 16, 2026

City of Sonora
Attn: Mr. Chris Gorsky, City Administrator
94 N. Washington Street
Sonora, CA 95370

Subject: Task Order 26-9: Oversight of Safe Streets and Roads for All (SS4A) Grant

Dear Mr. Gorsky,

Thank you for the opportunity to prepare Task Order 26-9 to provide services to procure and oversee a consultant in the development of a comprehensive Citywide Transportation Safety Action Plan (Safety Action Plan).

Project Understanding:

The City was awarded a $450,000 SS4A grant by the Federal Highway Administration (FHWA) on September 5, 2024. This grant agreement was executed on January 27, 2026. As the grant recipient, the City is required to provide oversight to ensure Federal compliance with the development of the Safety Action Plan so that all costs billed are eligible. Dewberry, as the City Engineer, will fulfill the City's oversight obligation.

Proposed Funding:

	Total	Federal (80%)	City (20%)
Development of Safety Action Plan (Transportation Planning Consultant TBD)	$512,500.00	$410,000.00	$102,500.00
City of Sonora Oversight	$50,000.00	$40,000.00	$10,000.00
Total	**$562,500.00**	**$450,000.00**	**$112,500.00**

The City's 20% local match is included in the City's FY 25/26 approved budget.

Scope of Work:

Under Dewberry Engineers' "City Engineering Services" contract for the City of Sonora, Dewberry will provide technical and contract administration services to procure and oversee a consultant in the development of a comprehensive City of Sonora Citywide Transportation Safety Action Plan (Safety Action Plan). Scope items will include:

1. Coordinate a scoping meeting and facilitate input from stakeholders (i.e., police and fire departments, businesses, schools) to scope the transportation planning consultant contract.
2. Procure a qualified transportation planning consulting engineer firm. Adhere to Federal requirements in procuring a consultant to develop a comprehensive Safety Action Plan.
3. Initiate the development of the Safety Action Plan.
4. Ensure timely submission of quarterly Performance Progress Reports and Financial Status Reports to FHWA.

5. Request reimbursements directly from FHWA.
6. Coordinate stakeholder engagement during Safety Action Plan development.
7. Coordinate distribution of final Safety Action Plan.

Dewberry will have regular communications between Dewberry, the transportation planning consultant, and City staff to ensure priority tasks are being delivered within the fiscal constraints of this task order.

Fee:

Task Order 26-9 fee not to exceed: $ 50,000.00

Task No.	Description	Fee
1	Coordinate Scoping Meeting and facilitate input from stakeholders	$ 3,000.00
2	Procure consultant to develop Safety Action Plan	$ 6,000.00
3	Meet with consultant and provide oversight during Safety Action Plan development	$ 25,000.00
4	Submit quarterly Performance Progress Reports and Financial Status Reports to FHWA	$ 4,000.00
5	Submit reimbursement requests to FHWA	$ 5,000.00
6	Coordinate stakeholder engagement during Safety Action Plan development	$ 4,000.00
7	Coordinate distribution of final Safety Action Plan	$ 2,000.00
Other Direct Costs	Meeting materials, mileage, per diem	$ 1,000.00
Total		**$ 50,000.00**

Sincerely,

Mike Pugh, P.E.

Contract Manager
Vice President

Approved by:

Chris Gorsky

City Administrator

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

DATE: March 16th, 2026

TO: Honorable Mayor and Members of the City Council

FROM: Chris Gorsky, City Administrator

SUBJECT: Consider Acceptance of the City of Sonora's Annual Comprehensive Financial Report (ACFR) for Fiscal Year 2024-25.

RECOMMENDATION:

Consider Acceptance of the City of Sonora's Audited Financial Statements for Fiscal Year Ended June 30, 2025, Prepared by Harshwal & Company, Certified Public Accountants.

BACKGROUND:

The City of Sonora's independent auditor, Harshwal & Company, conducted the annual audit of the City's financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Sonora (the "City"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements.

In the opinion of the auditor, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

DISCUSSION / ANALYSIS:

State law requires that every general-purpose local government publish an annual report on its financial position and activity, and that the report be audited by an independent firm of certified public accountants. The ACFR provides the best overview of the City's fiscal health and opportunities for future financial stability. Because the ACFR is audited by an independent expert, the report provides additional assurance to the community that the City is being a responsible steward of the community's tax dollars.

The City's financial statements, internal documents, and controls have been audited by Harshwal & Company, LLP. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended June 30, 2025 are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

statement presentation. The independent auditor's report is presented as the first component of the financial section of the ACFR.

FISCAL IMPACT:

There is no fiscal impact to the City by having the Council accept this financial audit report.

ATTACHMENTS:

- City of Sonora's Annual Comprehensive Financial Report (ACFR) for the Year Ended June 30, 2025.

CORE COUNCIL PRIORITIES:

Fiscal Responsibility and Stability, Infrastructure and Engineering, Public Safety and Disaster Preparedness, Economic Development/Growth and General Plan, Homelessness Issues, Staffing - Salary, Benefits, Training, and Retention

CITY OF SONORA, CALIFORNIA

AUDITED FINANCIAL STATEMENTS

JUNE 30, 2025

HARSHWAL® & COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

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HARSHWAL & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Sonora
State of California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Sonora (the "City"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2025, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 10 and budgetary comparison information on pages 22 through 29 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated March 5, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Harshwal & Company LLP

San Diego, California
March 5, 2026

CITY OF SONORA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025

This management discussion and analysis of the City of Sonora (the "City") financial performance for the fiscal year ended June 30, 2025, provides a narrative overview and comparison of current year to prior year ending results based on the government-wide statements to assist the reader in focusing on significant financial issues. Please read Management's Discussion and Analysis in conjunction with the City's financial statements, notes, and supplementary schedules.

FINANCIAL HIGHLIGHTS

- The City's governmental activities total assets exceeded liabilities (net position) at the close of the fiscal year by $34,135,784, an increase of $608,957 from the fiscal year 2024.
- General Fund expenditures exceeded General Fund revenues, including transfers, by $2,450,765. The City General Fund revenues totaled $15,401,112, including transfers in, and General Fund expenses totaled $17,851,877, including transfers out, for fiscal year 2025. Public safety (police and fire protection) costs comprised $6,641,976 or 37% of this amount.
- The City's General Fund ended the year with a fund balance of $7,314,137, a decrease of $2,450,765 from the previous year. Including other financing sources (uses), revenues were $996,912 more than budgeted and Expenditures were $1,705,873 less than budgeted, the majority of the decrease in fund balance was the result of transfers to the City's reserve funds.
- As of June 30, 2025, the City had fully funded its reserves, 25% of adjusted appropriations for the next fiscal year.
- The formation of a Special Sales and Use Tax District (Measure I) was approved by the City of Sonora voters in August 2004. The passing of Measure I increased the sales tax rate within the City limits by ½%. The sales tax rate increase provided $2,142,359 of revenue in 2025 versus $2,294,358 in 2024, a decrease of $151,999. This revenue was used exclusively for the Police, Fire, and Public Works departments.
- The City residents passed Measure Y in 2022. This is a general sales tax that will provide the City approximately $4.2 million in annual revenues. In May of 2023 the City began receiving its first revenues from Measure Y. For the year June 30, 2025, the City received $4,287,435.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. These statements include all activities of the City of Sonora for the period July 1, 2024 through June 30, 2025 using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34. The Statement of Net Position and Statement of Activities provide information about the activities of the City as a whole and present a long-term view of the City's finances. Fund financial statements show how the City services are financed in the short term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds.

CITY OF SONORA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025

REPORTING THE CITY AS A WHOLE

Government-Wide Financial statements

The government-wide financial statements report information about the City as a whole, providing readers with a broad overview of the City's finances. These statements include all assets and liabilities of the City using the accrual basis of accounting, which is similar to the accounting method used by most private sector companies. All the current year's revenues and expenses are taken into account in the statement of activities regardless of when cash is received or paid.

The statement of net position presents information on all the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between these reported as net position. Over time, increases or decreases in net position may serve as one indicator of whether the City's financial position is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed in the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs. Therefore, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal years' reporting periods.

The City's governmental activities are reported in the government-wide financial statements. Governmental activities include police and fire protection, public works, community development (building and planning), grants and special programs, and general government. Sales tax, property tax, vehicle license fees, transient occupancy tax, user fees, franchise fees, other miscellaneous revenues, and federal and state grants finance these activities.

REPORTING THE CITY'S MOST SIGNIFICANT FUNDS

Fund Financials Statements

The fund financial statements provide detailed information about the City's most significant funds—not the City as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Some funds are required to be established by state or federal law or by bond covenants. Management establishes other funds to control and manage money for particular purposes or to show the City is meeting legal responsibilities for using certain taxes, grants, and other funding resources. All of the funds of the City can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds – Most of the City's basic services are reported in governmental funds, which focus on how money flows in and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial resources that can readily be converted to cash. The governmental fund statements provide a detailed, short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City programs. Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. The differences in results in the governmental funds financial statements and those in the government-wide financial statements are shown in reconciliations following the governmental funds financial statements.

CITY OF SONORA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025

Fiduciary funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the City. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes. Fiduciary funds are not reflected in the City's government-wide financial statements because the City cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Statement of Net Position

Net positions as noted earlier may serve over time as a useful indicator of the City's financial position. Below is a table showing the City's net position as of June 30, 2025, and 2024.

Table 1
Statements of Net Position

	Governmental Activities			
	2025	2024	Net Change	Percentage Change
Assets				
Current and other assets	$ 24,000,360	$ 20,811,370	$ 3,188,990	15.32%
Capital assets, net of acc. depreciation	22,984,596	22,189,868	794,728	3.58%
Total assets	46,984,956	43,001,238	3,983,718	9.26%
Deferred outflows of resources	6,135,956	9,685,364	(3,549,408)	(36.65)%
Liabilities				
Current liabilities	1,476,682	1,690,285	(213,603)	(12.64)%
Noncurrent liabilities	15,889,147	15,840,308	48,839	0.31%
Total liabilities	17,365,829	17,530,593	(164,764)	(0.94)%
Deferred inflows of resources	1,619,299	1,629,182	(9,883)	(0.61)%
Net Position				
Invested in capital assets, net of related debt	22,111,787	21,706,697	405,090	1.87%
Restricted	14,702,375	8,641,371	6,061,004	70.14%
Unrestricted	(2,678,378)	3,178,759	(5,857,137)	(184.26)%
Total Net Position	$ 34,135,784	$ 33,526,827	$ 608,957	1.82%

- Compared to the prior year, total net position of the City's governmental activities increased by $608,957 or 2%. The City's total net position includes three components: Invested in capital assets, net of related debt, restricted net position and unrestricted net position.
- Of total net position, $22,111,787 is the City's investment in capital assets (e.g. land, buildings and improvements, vehicles and equipment, infrastructure, SBITA, and lease right-to-use assets) less any related debt used to acquire those assets that are still outstanding.
- Restricted net position of $14,702,375 represent 43% of Total net position. Restricted net position are those resources that are subject to external restrictions on how they may be used. These restrictions are established by bond covenants or restrictions on the use of funds by state or federal regulations.

CITY OF SONORA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025

- Unrestricted net position are those resources that may be used to meet the City's ongoing commitments to citizens and creditors. Government-wide unrestricted net position is $(2,678,378) and is a result of the pension liability which is now reported to comply with GASB 68.

Governmental Activities

Total governmental revenues and transfers for the year exceeded expenditures by $608,957. Below is a table showing the governmental activities of the City for the years ended June 30, 2025 and 2024.

Table 2
Changes in Net Position

	Governmental Activities			
	2025	2024	Net Change	Percentage Change
Revenues				
Program revenues:				
Fines, fees, and charges for services	$ 599,924	$ 457,934	$ 141,990	31.01%
Operating grants and contributions	865,523	1,052,756	(187,233)	(17.79)%
Capital grants and contributions	680,214	1,710,591	(1,030,377)	(60.24)%
General revenues:				
Taxes	12,822,664	14,025,325	(1,202,661)	(8.57)%
Investment earnings	799,787	624,261	175,526	28.12%
Gain on sale of assets	-	1,910	(1,910)	(100.00)%
Transfer in/(out)	184,241	327,000	(142,759)	(43.66)%
Total revenues	15,952,353	18,199,777	(2,247,424)	(12.35)%
Expenses				
Program expenses				
General government	2,383,762	1,969,341	414,421	21.04%
Public safety	9,974,852	1,187,609	8,787,243	739.91%
Public works	1,244,518	963,624	280,894	29.15%
Community development	1,527,743	1,795,257	(267,514)	(14.90)%
Culture and leisure	212,521	209,660	2,861	1.36%
Total expenses	15,343,396	6,125,491	9,217,905	150.48%
Change in net position	$ 608,957	$ 12,074,286	$ (11,465,329)	(94.96)%

Total governmental revenues for the year decreased by $2,247,424 or 12% over fiscal year 2024. The decrease is primarily attributable to the completion of the Stockton Transit grant in the prior year, which resulted in lower grant revenues recognized in the current fiscal year.

Total governmental expenses for the year were $15,343,396 an increase of $9,217,905 or 150% from fiscal year 2024, the primary reason for the increased costs was due to an adjustment in pension expense of $8,076,766.

CITY OF SONORA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025

FINANCIAL ANALYSIS OF THE CITY'S FUND

The City's governmental funds ended the year with a combined fund balance of $22,744,654. This is an increase of $3,520,597 from the prior year due to additional revenues, as stated above, in fiscal year 2025.

Major fund balance changes are noted below:

- General Fund expenditures exceeded revenues and transfers by $2,450,765. General Fund revenues totaled $15,401,112 (including other financing sources). Police and fire protection costs were $6,641,976 or 37% of total General Fund expenditures.
- The creation of a Special Sales and Use Tax District (Measure I) provided sales tax revenue of $2,142,359 in fiscal year 2025. This revenue was used to support operations in the police department, fire department, and public works department. The allocation of this revenue was $1,285,415 for Police, $535,590 for Fire and $321,354 for Public Works Departments.
- In 2023, the City's residents voted on and passed Measure Y a 1% general sales tax, with a 20-year sunset date. This revenue provides the City with approximately an additional $4.2 million annually. In 2025, Measure Y generated $4,287,435.
- Significant revenues of other non-major governmental funds are comprised of gasoline tax, grant funding, including for law enforcement, reimbursements from state and federal agencies for fire suppression and ongoing road projects.

GENERAL FUND BUDGETARY HIGHLIGHTS

At year-end, budgeted General Fund revenues were $11,376,400, while actual revenue was $11,489,177. The budgeted General Fund expenditures were $13,502,550 and actual expenditures were $12,531,304. When considering other financing sources (uses) $(1,408,638), the general fund ended the year with excess expenditures over revenues of $2,450,765. This operating deficit was primarily the result of planned transfers of fund balance into designated reserve funds established for specific long-term purposes, including the General Plan Reserve, Capital Improvement Reserve, Fleet Replacement Reserve, and Labor Reserve. These transfers reflect intentional policy decisions to set aside resources for future obligations rather than structural operating imbalance.

Supplemental budget amendments that either increase or decrease appropriations are approved by the City Council.

CITY OF SONORA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025

CAPITAL AND DEBT ADMINISTRATION

Capital Assets: As of June 30, 2025, the City had $22,984,596, invested in a broad range of capital assets, including land, construction in progress, buildings, equipment, infrastructure, SBITA and lease right-to-use assets. This amount represents a net increase of $794,728 or an 4% increase from the prior year. The table below sets forth the City's net asset investment as of June 30, 2025, and 2024.

Table 3
Capital Assets, Right-to-use Lease Assets and SBITA

	Government Activities			
	2025	2024	Net Change	Percentage Change
Land	$ 3,932,356	$ 3,932,356	$ -	0.00%
Construction in progress	3,668,718	3,335,542	333,176	9.99%
Buildings and improvements, net	1,550,075	1,729,929	(179,854)	(10.40)%
Equipment's and vehicle, net	2,385,503	2,553,489	(167,986)	(6.58)%
Infrastructure, net	10,440,517	10,066,104	374,413	3.72%
Right-to-use lease assets	946,582	531,277	415,305	78.17%
Right-to-use SBITA assets	60,845	41,171	19,674	47.79%
Total	$ 22,984,596	$ 22,189,868	$ 794,728	3.58%

Long-Term Debt: As of June 30, 2025, the City's governmental activities had $16,110,123 in long-term debt. The table below sets forth the City's long-term debt as of June 30, 2025, and 2024.

Table 4
Long - Term Debt

	Government Activities			
	2025	2024	Net Change	Percentage Change
Compensated absences	$ 1,166,139	$ 1,024,991	$ 141,148	13.77%
Net pension liability	13,486,307	13,845,778	(359,471)	(2.60)%
Other post-employment obligation	584,868	589,340	(4,472)	(0.76)%
Lease liability	818,100	444,241	373,859	84.16%
Subscription-based liability	54,709	38,930	15,779	40.53%
Total	$ 16,110,123	$ 15,943,280	$ 166,843	1.05%

Additional information on the City's long-term debt can be found in Note 11 to the accompanying financial statements.

CITY OF SONORA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025

NEXT YEAR'S BUDGETS – FISCAL YEAR 2026 ECONOMIC FACTORS

In preparing the budget for fiscal year 2026, the City management has taken into consideration the following economic factors:

- Sales tax and other the City's revenues are projected to continue to slow in fiscal year 2026 as the macro economy has seen inflationary pressures and increases in interest rates.
- Measure Y has become the City's largest single revenue source for the City. The 1% general sales tax will provide approximately $4.2 million annually to the City's General Fund.
- The formation of a Special Sales and Use Tax District (Measure I) was approved by the City of Sonora voters in August, 2004. A ½% sales tax increase within the City limits was effective January 1, 2005. The special district sales tax is expected to generate approximately $2,081,600 in revenue in fiscal year 2026.
- Property tax revenue is projected to increase approximately 3.5% in 2026 compared to 2025 as economic recovery has accelerated the increase in home values.
- Increased CalPERS employer contribution rates were incorporated into the current budget, and the City continues to plan for projected rate increases over the next several years. Due to the way CalPERS amortizes and finances its Unfunded Accrued Liability (UAL), including investment return smoothing and fixed amortization schedules, many agencies, including the City, are expected to experience elevated UAL payments into the early to mid-2030s before those obligations begin to decline. To mitigate the impact of these anticipated increases, the City has proactively funded a California Employers' Pension Prefunding Trust (CEPPT), a Section 115 trust, over the past several years. This trust allows the City to set aside resources specifically designated for future pension obligations, helping to smooth contribution volatility and reduce long-term cost pressures.

For fiscal year 2026, General Fund revenues are projected to total $11,171,140, a decrease of $318,037 from fiscal year 2025 actual revenues of $11,489,177. The projected reduction reflects a prudent and conservative budgeting approach given ongoing inflationary pressures, higher borrowing costs, and uncertainty in the broader economic environment that could impact local revenue streams.

General fund expenditures for fiscal year 2026 are budgeted at $15,838,076, an increase of $3,306,772, 26% over fiscal year 2025 actual expenditures of $12,531,304. The increase reflects the planned appropriation of available fund balance for capital improvement projects and expanded maintenance funding consistent with City Council priorities. A balanced General Fund budget was adopted for fiscal year 2026.

The City continues to take a position of conservative revenue projection and modest changes to General Fund department expenditures.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City of Sonora's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional information, contact the City's Administrative Services Director at:

City of Sonora
94 N. Washington Street
Sonora, California 95370
(209) 532-6331

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF SONORA
STATEMENT OF NET POSITION
JUNE 30, 2025

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
ASSETS	
Current assets:	
Cash and investments	$ 4,673,896
Accounts receivable	1,361,112
Interest receivable	976,252
Loans receivable	1,358,987
Deposits	33,274
Restricted cash	15,596,839
Total current assets	24,000,360
Noncurrent assets:	
Capital assets:	
Capital assets not being depreciated	7,601,074
Capital assets being depreciated, net	14,376,095
Right-to-use lease assets, net	946,582
Right-to-use SBITA assets, net	60,845
Total capital assets	22,984,596
Total noncurrent assets	22,984,596
Total assets	46,984,956
DEFERRED OUTFLOWS OF RESOURCES	
Related to pension	5,934,818
Related to OPEB	201,138
Total deferred outflows of resources	6,135,956
Total assets and deferred outflows of resources	53,120,912
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	
LIABILITIES	
Current liabilities:	
Accounts payable	980,510
Accrued payroll and other payable	275,196
Lease liability	189,483
Subscription-based liability	31,493
Total current liabilities	1,476,682
Noncurrent liabilities:	
Compensated absences	1,166,139
Other post-employment obligations	584,868
Net pension liability	13,486,307
Lease liability, net of current portion	628,617
Subscription-based liability, net of current portion	23,216
Total noncurrent liabilities	15,889,147
Total liabilities	17,365,829

The accompanying notes are an integral part of these financial statements.

CITY OF SONORA
STATEMENT OF NET POSITION
JUNE 30, 2025

	Governmental Activities
DEFERRED INFLOWS OF RESOURCES	
Related to pension	1,604,638
Related to OPEB	14,661
Total deferred inflows of resources	1,619,299
Total liabilities and deferred inflows of resources	18,985,128
NET POSITION	
Net investment in capital assets	22,111,787
Restricted for:	
Capital projects	9,277,395
Community development projects	2,304,910
Other purposes	2,798,907
Perpetual care:	
Expendable	164,949
Nonexpendable	156,214
Unrestricted	(2,678,378)
Total net position	34,135,784
Total liabilities, deferred inflows of resources, and net position	$ 53,120,912

The accompanying notes are an integral part of these financial statements.

CITY OF SONORA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Functions/Programs	Expenses	Program revenues: Fines, Fees, and Charges For Services	Program revenues: Operating Grants and Contributions	Program revenues: Capital Grants and Contributions	Net (expenses) Revenues & Changes in Net Position: Governmental Activities
GOVERNMENTAL ACTIVITIES:					
General government	$ 2,383,762	$ 155,807	$ 129,235	$ -	$ (2,098,720)
Public safety	9,974,852	97,164	290,217	-	(9,587,471)
Public works	1,244,518	63,313	235,809	-	(945,396)
Community development	1,527,743	256,948	210,262	680,214	(380,319)
Culture and leisure	212,521	26,692	-	-	(185,829)
Total governmental activities	$ 15,343,396	$ 599,924	$ 865,523	$ 680,214	(13,197,735)
		GENERAL REVENUES:			
		Taxes:			
		Property tax			1,586,987
		Sales tax			9,848,725
		Cannabis public benefit fee			672,431
		Transient lodging tax			497,753
		Franchise tax			173,637
		Other taxes			20,093
		Miscellaneous revenues			23,038
		Investments earnings			799,787
		Transfers			184,241
		Total general revenues			13,806,692
		Change in net position			608,957
		Net position, beginning of year			33,526,827
		Net position, end of year			$ 34,135,784

FUND FINANCIAL STATEMENTS

CITY OF SONORA
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2025

	General	CDBG	Special Sales Tax Fund
ASSETS			
Cash and investments	$ 3,887,298	$ 471,703	$ -
Accounts receivable	1,115,737	275	194,561
Interest receivable	18,102	623,219	13,425
Loans receivable	-	907,939	-
Deposits	33,274	-	-
Due from other funds	37,192	-	-
Restricted cash	2,855,863	301,774	1,239,551
Total assets	7,947,466	2,304,910	1,447,537
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	348,801	-	-
Accrued payroll and other payable	275,196	-	-
Due to other funds	9,332	-	-
Total liabilities	633,329	-	-
FUND BALANCES			
Nonspendable	33,274	-	-
Restricted	-	2,304,910	1,447,537
Committed	-	-	-
Assigned	-	-	-
Unassigned	7,280,863	-	-
Total fund balances	7,314,137	2,304,910	1,447,537
Total liabilities and fund balances	$ 7,947,466	$ 2,304,910	$ 1,447,537

The accompanying notes are an integral part of these financial statements.

CITY OF SONORA
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2025

	Labor Reserve Fund	Mitigation Fees Fund	Stockton Washington
ASSETS			
Cash and investments	$ -	$ -	$ -
Accounts receivable	-	-	18,852
Interest receivable	3,566	11,102	-
Loans receivable	-	-	-
Deposits	-	-	-
Due from other funds	-	-	-
Restricted cash	3,940,321	1,211,675	58,786
Total assets	3,943,887	1,222,777	77,638
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	-	579,076	-
Accrued payroll and other payable	-	-	-
Due to other funds	-	-	-
Total liabilities	-	579,076	-
FUND BALANCES			
Nonspendable	-	-	-
Restricted	3,943,887	643,701	-
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	77,638
Total fund balances	3,943,887	643,701	77,638
Total liabilities and fund balances	$ 3,943,887	$ 1,222,777	$ 77,638

The accompanying notes are an integral part of these financial statements.

CITY OF SONORA
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2025

	Other Nonmajor Governmental Funds	Total Governmental Funds
ASSETS		
Cash and investments	$ 314,895	$ 4,673,896
Accounts receivable	31,687	1,361,112
Interest receivable	306,838	976,252
Loans receivable	451,048	1,358,987
Deposits	-	33,274
Due from other funds	9,332	46,524
Restricted cash	5,988,869	15,596,839
Total assets	7,102,669	24,046,884
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	52,633	980,510
Accrued payroll and other payable	-	275,196
Due to other funds	37,192	46,524
Total liabilities	89,825	1,302,230
FUND BALANCES		
Nonspendable	156,214	189,488
Restricted	5,120,605	13,460,640
Committed	445,817	445,817
Assigned	1,085,521	1,085,521
Unassigned	204,687	7,563,188
Total fund balances	7,012,844	22,744,654
Total liabilities and fund balances	$ 7,102,669	$ 24,046,884

The accompanying notes are an integral part of these financial statements.

CITY OF SONORA

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

JUNE 30, 2025

Total fund balances - governmental funds		$ 22,744,654
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Capital assets, net of accumulated depreciation		21,977,169
Right-to-use lease assets used in governmental activities are not financial resources and therefore, are not reported in the funds.		946,582
SBITA lease assets used in governmental activities are not financial resources and therefore, are not reported in the funds.		60,845
Deferred outflows of resources		6,135,956
Long-term liabilities applicable to the City's governmental activities are due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position.		
Lease liability	(818,100)	
Subscription-based liability	(54,709)	
Other post-employment obligations	(584,868)	
Compensated absences	(1,166,139)	
Net pension liability	(13,486,307)	
Deferred inflows of resources	(1,619,299)	(17,729,422)
Total net position - governmental activities		$ 34,135,784

The accompanying notes are an integral part of these financial statements.

CITY OF SONORA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	General	CDBG	Special Sales Tax Fund
REVENUES			
Property tax	$ 1,577,128	$ -	$ -
Sales tax	7,706,366	-	2,142,359
Other tax and franchises	1,359,632	-	-
Licenses and permits	315,882	-	-
Fines and forfeitures	20,947	-	-
Investment earnings	196,149	36,050	67,283
Intergovernmental	129,235	-	-
Rental income	54,863	-	-
Service charges and miscellaneous	128,975	-	-
Total revenues	11,489,177	36,050	2,209,642
EXPENDITURES			
Current:			
General government	1,721,026	-	-
Public safety	6,641,976	14,217	-
Public works	1,190,005	-	-
Community development	1,264,774	7,569	-
Culture and leisure	43,725	-	-
Debt service:			
Principal	299,817	-	-
Interest and other charges	74,678	-	-
Capital outlay	1,295,303	5,573	-
Total expenditures	12,531,304	27,359	-
Excess (deficiency) of revenues over expenditures	(1,042,127)	8,691	2,209,642
OTHER FINANCING SOURCES (USES)			
Proceeds from issuance of leases	689,455	-	-
Operating transfers in	3,222,480	-	-
Operating transfers out	(5,320,573)	-	(2,465,000)
Total other financing sources (uses)	(1,408,638)	-	(2,465,000)
Net changes in fund balances	(2,450,765)	8,691	(255,358)
Fund balances, beginning of year	9,764,902	2,296,219	1,702,895
Fund balances, end of year	$ 7,314,137	$ 2,304,910	$ 1,447,537

The accompanying notes are an integral part of these financial statements.

CITY OF SONORA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	Labor Reserve Fund	Mitigation Fees Fund	Stockton Washington Fund
REVENUES			
Property tax	$ -	$ -	$ -
Sales tax	-	-	-
Other tax and franchises	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Investment earnings	164,687	51,063	-
Intergovernmental	-	-	519,336
Rental income	-	-	-
Service charges and miscellaneous	-	4,091	-
Total revenues	164,687	55,154	519,336
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Community development	-	-	-
Culture and leisure	-	-	-
Debt service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over expenditures	164,687	55,154	519,336
OTHER FINANCING SOURCES (USES)			
Proceeds from issuance of leases	-	-	-
Operating transfers in	4,015,000	-	-
Operating transfers out	(235,800)	(2,000)	-
Total other financing sources (uses)	3,779,200	(2,000)	-
Net changes in fund balances	3,943,887	53,154	519,336
Fund balances, beginning of year	-	590,547	(441,698)
Fund balances, end of year	$ 3,943,887	$ 643,701	$ 77,638

The accompanying notes are an integral part of these financial statements.

CITY OF SONORA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	Other Nonmajor Governmental Funds	Total Governmental Funds
REVENUES		
Property tax	$ 9,859	$ 1,586,987
Sales tax	-	9,848,725
Other tax and franchises	4,282	1,363,914
Licenses and permits	39,413	355,295
Fines and forfeitures	-	20,947
Investment earnings	284,555	799,787
Intergovernmental	897,166	1,545,737
Rental income	12,600	67,463
Service charges and miscellaneous	46,191	179,257
Total revenues	1,294,066	15,768,112
EXPENDITURES		
Current:		
General government	29,494	1,750,520
Public safety	52,834	6,709,027
Public works	24,043	1,214,048
Community development	106,589	1,378,932
Culture and leisure	16,412	60,137
Debt service:		
Principal	-	299,817
Interest and other charges	-	74,678
Capital outlay	333,176	1,634,052
Total expenditures	562,548	13,121,211
Excess (deficiency) of revenues over expenditures	731,518	2,646,901
OTHER FINANCING SOURCES (USES)		
Proceeds from issuance of leases	-	689,455
Operating transfers in	1,305,573	8,543,053
Operating transfers out	(335,439)	(8,358,812)
Total other financing sources (uses)	970,134	873,696
Net changes in fund balances	1,701,652	3,520,597
Fund balances, beginning of year	5,311,192	19,224,057
Fund balances, end of year	$ 7,012,844	$ 22,744,654

The accompanying notes are an integral part of these financial statements.

CITY OF SONORA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Net change in fund balances - total governmental funds		$ 3,520,597
The changes in net position reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	1,634,052	
Less: depreciation expenses	(584,848)	1,049,204
Compensated absences are expended as used in the governmental funds. However, they are expensed as earned on the statements of activities. In the current year, the amount earned exceeded the amount used.		(141,148)
Right-to-use lease assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Amortization on lease assets	(229,283)	
Amortization on SBITA assets	(25,193)	(254,476)
Debt proceeds provide current financial resources to governmental funds, but issuing debt and accrued interest on debt increase long-term liabilities in the statement of net position. Payment of principal and interest are expenditures in the governmental funds, but the payment reduces long-term liabilities in the statement of net position.		
SBITA acquisition	(44,867)	
Lease acquisition	(644,588)	
Principal retirements on lease and SBITA liability	299,817	(389,638)
Governmental funds report the City's pension and OPEB contributions as expenditures. However, in the Statement of Activities, the cost of pension and OPEB benefits earned net of employee contributions is reported as pension and OPEB expenses:		
Net OPEB incomes (expenses)	(26,720)	
Net pension incomes (expenses)	(3,148,862)	(3,175,582)
Changes in net positions of governmental activities		$ 608,957

The accompanying notes are an integral part of these financial statements.

BUDGETARY COMPARISONS

CITY OF SONORA
BUDGETARY COMPARISON SCHEDULES - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget Over (Under)
REVENUES				
Property tax	$ 1,483,600	$ 1,483,600	$ 1,577,128	$ 93,528
Sales tax	7,852,000	7,577,000	7,706,366	129,366
Other tax and franchise fees	1,522,500	1,520,500	1,359,632	(160,868)
Licenses and permits	117,300	167,800	315,882	148,082
Intergovernmental	-	-	129,235	129,235
Fines and forfeitures	23,200	24,200	20,947	(3,253)
Investment earnings	225,000	225,000	196,149	(28,851)
Rental income	41,900	45,400	54,863	9,463
Service charges and miscellaneous	408,400	332,900	128,975	(203,925)
Total revenues	11,673,900	11,376,400	11,489,177	112,777
EXPENDITURES				
Current:				
General government	1,766,000	2,088,950	1,721,026	367,924
Public safety	6,911,400	6,847,100	6,641,976	205,124
Public works	2,589,450	2,429,425	1,190,005	1,239,420
Community development	1,769,100	1,897,150	1,264,774	632,376
Culture and leisure	41,700	45,700	43,725	1,975
Capital outlay	512,600	194,225	1,295,303	(1,101,078)
Debt service:				
Principal	-	-	299,817	(299,817)
Interest	-	-	74,678	(74,678)
Total expenditures	13,590,250	13,502,550	12,531,304	971,246
Excess (deficiency) of revenues over expenditures	(1,916,350)	(2,126,150)	(1,042,127)	1,084,023
OTHER FINANCING SOURCES (USES)				
Proceeds from lease and subscription	-	-	689,455	689,455
Operating transfers in	3,007,800	3,027,800	3,222,480	194,680
Operating transfers out	(5,147,000)	(6,055,200)	(5,320,573)	734,627
Total other financing sources (uses)	(2,139,200)	(3,027,400)	(1,408,638)	1,618,762
Net change in fund balance	(4,055,550)	(5,153,550)	(2,450,765)	2,702,785
Fund balance, beginning of year	9,764,902	9,764,902	9,764,902	-
Fund balance, end of year	$ 5,709,352	$ 4,611,352	$ 7,314,137	$ 2,702,785

The accompanying notes are an integral part of these financial statements.

CITY OF SONORA
BUDGETARY COMPARISON SCHEDULES - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget Over (Under)
General government				
Council:				
Employee services	$ 16,900	$ 17,100	$ 17,026	$ 74
Supplies and services	217,600	480,100	442,064	38,036
Total council	234,500	497,200	459,090	38,110
Administration:				
Employee services	864,200	868,800	847,774	21,026
Supplies and services	242,900	240,200	233,754	6,446
Total administration	1,107,100	1,109,000	1,081,528	27,472
Opera hall:				
Employee services	10,900	10,900	10,900	-
Supplies and services	37,700	48,700	38,789	9,911
Total opera hall	48,600	59,600	49,689	9,911
Clerk:				
Employee services	82,900	83,000	82,129	871
Supplies and services	41,500	42,700	25,955	16,745
Total clerk	124,400	125,700	108,084	17,616
Information technology:				
Supplies and services	104,250	58,250	23,020	35,230
Total information technology	104,250	58,250	23,020	35,230
Cemetery:				
Employee services	38,000	37,600	35,931	1,669
Supplies and services	15,800	36,700	29,844	6,856
Total cemetery	53,800	74,300	65,775	8,525
Capital Projects				
Supplies and Services	1,380,000	900,500	550,518	349,982
Total capital project	1,380,000	900,500	550,518	349,982
Fleet Services:				
Unemployment insurance	-	-	-	-
Total fleet services	-	-	-	-
General services:				
Supplies and services	5,443,400	6,541,600	5,780,923	760,677
Capital outlay	-	-	644,588	(644,588)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total general services	5,443,400	6,541,600	6,425,511	116,089
Facilities:				
Supplies and services	81,750	38,850	27,845	11,005
Total facilities	81,750	38,850	27,845	11,005
Total general government	$ 8,577,800	$ 9,405,000	$ 8,791,060	$ 613,940

CITY OF SONORA
BUDGETARY COMPARISON SCHEDULES - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget Over (Under)
Public safety				
Police:				
Employee services	$ 4,275,300	$ 4,170,000	$ 4,048,474	$ 121,526
Supplies and services	538,300	553,100	681,029	(127,929)
Capital outlay	296,000	334,500	214,289	120,211
Total police	5,109,600	5,057,600	4,943,792	113,808
Fire:				
Employee services	1,666,700	1,674,300	1,564,544	109,756
Supplies and services	218,900	215,000	212,578	2,422
Capital Outlay	144,500	89,700	90,394	(694)
Total fire	2,030,100	1,979,000	1,867,516	111,484
Total public safety	7,139,700	7,036,600	6,811,308	225,292
Transportation				
Public works:				
Employee services	861,500	861,500	762,185	99,315
Supplies and services	795,750	772,550	360,077	412,473
Capital outlay	176,100	173,800	58,627	115,173
Total public works	1,833,350	1,807,850	1,180,889	626,961
Parks landscape:				
Supplies and services	37,200	39,200	34,860	4,340
Total parks landscape	37,200	39,200	34,860	4,340
Parking lots:				
Supplies and services	15,700	17,200	12,603	4,597
Total parking lots	15,700	17,200	12,603	4,597
Total transportation	1,886,250	1,864,250	1,228,352	635,898
Community development				
Building and planning:				
Employee services	437,100	365,400	323,835	41,565
Supplies and services	422,400	425,500	301,876	123,624
Total building and planning	859,500	790,900	625,711	165,189
Engineering:				
Supplies and services	274,000	461,000	395,446	65,554
Total engineering	274,000	461,000	395,446	65,554
Total community development	1,133,500	1,251,900	1,021,157	230,743
Total general fund	$ 18,737,250	$ 19,557,750	$ 17,851,877	$ 1,705,873

CITY OF SONORA
BUDGETARY COMPARISON SCHEDULES - CDBG FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget Over (Under)
REVENUES				
Investments earnings	$ 1,000	$ 1,000	$ 676	$ (324)
Miscellaneous	33,350	33,350	35,374	2,024
Total revenues	34,350	34,350	36,050	1,700
EXPENDITURES				
Current:				
Salaries	9,250	9,250	7,569	1,681
Supplies and services	25,250	25,250	14,217	11,033
Capital outlay	-	-	5,573	(5,573)
Total expenditures	34,500	34,500	27,359	7,141
Excess/(deficiency) of revenues over expenditures	(150)	(150)	8,691	8,841
Net change in fund balance	(150)	(150)	8,691	8,841
Fund balance, beginning of year	2,296,219	2,296,219	2,296,219	-
Fund balance, end of year	$ 2,296,069	$ 2,296,069	$ 2,304,910	$ 8,841

CITY OF SONORA
BUDGETARY COMPARISON SCHEDULES
SPECIAL SALES TAX FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget Over (Under)
REVENUES				
Investment earnings	$ 55,500	$ 55,500	$ 67,283	$ 11,783
Sales tax	2,357,200	2,357,200	2,142,359	(214,841)
Total revenues	2,412,700	2,412,700	2,209,642	(203,058)
OTHER FINANCING SOURCES (USES)				
Operating transfers out	(2,465,000)	(2,465,000)	(2,465,000)	-
Total other financing sources (uses)	(2,465,000)	(2,465,000)	(2,465,000)	-
Net change in fund balance	(52,300)	(52,300)	(255,358)	(203,058)
Fund balance, beginning of year	1,702,895	1,702,895	1,702,895	-
Fund balance, end of year	$ 1,650,595	$ 1,650,595	$ 1,447,537	$ (203,058)

CITY OF SONORA
BUDGETARY COMPARISON SCHEDULES
LABOR RESERVE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget Over (Under)
REVENUES				
Investment earnings	$ 160,000	$ 160,000	$ 164,687	$ 4,687
Total revenues	160,000	160,000	164,687	4,687
EXPENDITURES				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	160,000	160,000	164,687	4,687
OTHER FINANCING SOURCES (USES)				
Operating transfers in	4,015,000	4,015,000	4,015,000	-
Operating transfers out	(235,800)	(235,800)	(235,800)	-
Total other financing sources (uses)	3,779,200	3,779,200	3,779,200	-
Net change in fund balance	3,939,200	3,939,200	3,943,887	4,687
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	$ 3,939,200	$ 3,939,200	$ 3,943,887	$ 4,687

CITY OF SONORA
BUDGETARY COMPARISON SCHEDULES
STOCKTON WASHINGTON TRANSIT PROJECT FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget Over (Under)
REVENUES				
Intergovernmental	$ 500,000	$ 500,000	$ 519,336	$ 19,336
Total revenues	500,000	500,000	519,336	19,336
EXPENDITURES				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	500,000	500,000	519,336	19,336
Net change in fund balance	500,000	500,000	519,336	19,336
Fund balance, beginning of year	(441,698)	(441,698)	(441,698)	-
Fund balance, end of year	$ 58,302	$ 58,302	$ 77,638	$ 19,336

CITY OF SONORA
BUDGETARY COMPARISON SCHEDULES
MITIGATION FEES
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget Over (Under)
REVENUES				
Investment earnings	$ 38,400	$ 38,400	$ 51,063	$ 12,663
Miscellaneous	12,500	12,500	4,091	(8,409)
Total revenues	50,900	50,900	55,154	4,254
OTHER FINANCING SOURCES (USES)				
Operating transfers out	(2,000)	(2,000)	(2,000)	-
Total other financing sources (uses)	(2,000)	(2,000)	(2,000)	-
Net change in fund balance	48,900	48,900	53,154	4,254
Fund balance, beginning of year	590,547	590,547	590,547	-
Fund balance, end of year	$ 639,447	$ 639,447	$ 643,701	$ 4,254

FIDUCIARY FUND FINANCIAL STATEMENTS

CITY OF SONORA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2025

	Custodial Fund			
	Sunrise Hills	Successor RDA Fund	Tuolumne LAFCO	Total
ASSETS				
Cash and investments	$ 57,663	$ -	$ 63,062	$ 120,725
Interest receivable	-	-	576	576
Total assets	57,663	-	63,638	121,301
LIABILITIES AND NET POSITION				
LIABILITIES				
Accounts payable	-	-	9,286	9,286
Bonds payable	57,663	-	-	57,663
Total liabilities	57,663	-	9,286	66,949
NET POSITION				
Restricted	-	-	54,352	54,352
Total fund balances	-	-	54,352	54,352
Total liabilities and fund balances	$ 57,663	$ -	$ 63,638	$ 121,301

The accompanying notes are an integral part of these financial statements.

CITY OF SONORA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

	Custodial Fund			
	Sunrise Hills	Successor RDA Fund	Tuolumne LAFCO	Total
Additions				
LAFCO revenues	$ -	$ -	$ 74,990	$ 74,990
Interest and investment income	-	-	576	576
Total additions	-	-	75,566	75,566
Deductions				
Admin expenses	-	-	21,214	21,214
Total deductions	-	-	21,214	21,214
Net account activity before contribution	-	-	54,352	54,352
Transfers out	-	(184,241)	-	(184,241)
Change in net position held in trust	-	(184,241)	54,352	(129,889)
Net position, beginning of year	-	184,241	-	184,241
Net position, end of year	$ -	$ -	$ 54,352	$ 54,352

The accompanying notes are an integral part of these financial statements.

CITY OF SONORA
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Sonora, California (the "City") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. In June 1999, the GASB unanimously approved Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis – for State and Local Governments. Certain of the significant changes in the Statement include the following:

- The financial statements include:
  - A Management and Discussion and Analysis (MD&A) section providing an analysis of the City's overall financial position and results of operations.
  - Governmental fund financial statements are prepared using the modified accrual basis of accounting for all of the City's activities, including infrastructure (roads, streets, bridges, etc.).

These and other changes are reflected in the accompanying financial statements (including notes to financial statements).

The more significant of the City's accounting policies are described below:

A. Financial Reporting Entity

The accompanying basic financial statements present the financial activity of the City of Sonora (primary government) and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations. Discretely presented component units represent other legally separate organizations for which the primary government is financially accountable or for which the nature and significance of their relationship to the primary government are such that exclusion would cause the City's reporting entity to be misleading or incomplete. The City's component units are blended; there are no discretely presented component units in the Financial Reporting Entity.

The City (primary government) was incorporated in 1851 under the general laws of the State of California. The City provides the full range of municipal services as contemplated by statute. Services provided include public safety (police and fire), street construction and maintenance, culture-recreation, public improvements, planning and zoning, and general administrative and support services.

The City operates under a Council-Manager form of government. The City Council consists of five members elected at large for overlapping four-year terms. The Mayor is selected from the City Council members and serves a two-year term. The City's only other elected official is the City Clerk/Treasurer whose term of office is four years. The City Council appoints a City Administrator and the City Attorney.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

In addition, the City Council appoints the members of the following advisory Commissions and Boards:

Community Development Committee	Finance Committee
Parks, Recreation and Beautification Committee	Personnel Committee
Public Safety Committee	Public Works Committee
Amador-Tuolumne County Community Action Agency	Cable 8 Committee
Central Sierra Planning Council	Local Agency Formation Commission
Governmental Affairs Committee	Sierra Conservation Center Committee
Local Transportation Commission	"Yes" Council Committee
Solid Waste Committee	Parking and Traffic Commission
Planning Commission	

In addition to sitting as the governing board of the City, the City Council also acts as the Board of Directors of one blended component unit: the Redevelopment Agency of the City of Sonora through January 31, 2012. On February 1, 2012 all Redevelopment Agencies (RDA) statewide were dissolved. The City elected to be the Successor Agency of the dissolved Redevelopment Agency of the City of Sonora and is charged with the winding down of operations. The Successor Agency funds are now reported as a fiduciary fund in the City's financial statements.

The City also elected to assume the housing function previously performed by the Redevelopment Agency. The non-cash assets and encumbered cash of the Redevelopment Housing Capital Projects Fund were transferred to the Low/Moderate Income Housing Fund.

B. Government - Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements (note that the City has no proprietary funds). Major individual governmental funds are reported as separate columns in the fund financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Property taxes and taxpayer-assessed tax revenues (e.g., franchise taxes, sales taxes, motor vehicle fees, etc.) net of estimated refunds and uncollectible amounts, and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered measurable and available only when cash is received by the City. The City reports the following major governmental funds:

The **General Fund** is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **CDBG Fund** accounts for resources provided by the Federal Housing and Community Development Act of 1974 for the elimination of slums and blight, housing conservation and improvements of community services.

The **Special Sales Tax Fund** to account for the collection of the ½ cent voter approved sales tax. The sales tax revenue can be used for hiring additional personnel, wages and benefits, and equipment in the police department.

The **Labour Reserve Fund** account to ensure the long-term fiscal sustainability of newly approved employee Memoranda of Understanding (MOUs). The fund was initially capitalized using unspent Fiscal Year 2023-2024 Measure Y sales tax revenues.

The **Stockton Washington Transit Fund** to account for monies collected and expended for the transportation improvements on Stockton Road and Washington Road along Highway 49.

The **Mitigation Fees** to account for traffic impact fees collected against new construction. The fees are based upon estimated costs for regional traffic circulation improvements previously identified by the Sonora City Council and the Tuolumne County Board of Supervisors.

Additionally, the City reports the following fund types:

The **Sunrise Hills Assessment District Agency Fund** accounts for resources received for the administration of the district. The City is limited to acting as an agent for the assessed property owners and Certificate of Beneficial interest holders.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation - Cont'd

The **Successor RDA Agency Fund** accounts for the apportionment of property tax revenues used to pay the recognized obligations of the dissolved redevelopment agency until all recognized obligations of the dissolved redevelopment agency have been paid in full and all assets have been liquidated.

The **Tuolumne County Local Agency Formation Commission** (Tuolumne LAFCO) - The City provides accounting, treasury, and financial reporting services for the Tuolumne County Local Agency Formation Commission (Tuolumne LAFCO). Tuolumne LAFCO is governed by a separate board and operates independently of the City. The City is not financially accountable to LAFCO and cannot modify or redirect the use of its resources. Accordingly, the financial activity of LAFCO is reported as a custodial fund in the accompanying fiduciary fund financial statements.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the GASB.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers, for applicants, for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources, as they are needed.

D. Assets, Liabilities, Net Position or Equity

1. Cash and Investments

In order to maximize the flexibility of its investment program and to aid in cash budgeting, the City pools the cash of all funds, except for monies deposited with fiscal agents in accordance with related bond indentures.

The cash and investments balance in each fund represents that fund's equity share of the City's cash and investment pool. As the City places no restrictions on the deposit or withdrawal of a particular fund's equity in the pool, the pool operates like a demand deposit account for the participating funds.

Interest income earned on pooled cash and investments is allocated quarterly. Interest income on restricted cash and investments with fiscal agents is credited directly to the related fund.

In accordance with the State of California Government Code, the City adopts an investment policy that, among other things, authorizes types of investments. Authorized investments include:

- Securities of the U.S. government or its agencies
- Certificates of Deposit (or time deposits) placed with commercial banks and/or savings and loan associations
- State Treasurer's Local Agency Investment Fund (LAIF)
- Passbook savings account demand deposits
- Shares of money market funds

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

D. Assets, Liabilities, Net Position or Equity - Cont'd

Investments for the City, as well as its component units, are reported at fair value. LAIF operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangement outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e. the current portion of interfund loans) or advances to/from other funds (i.e. the non-current portion of interfund loans). All other outstanding balances between funds are reported as due to/from other funds.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and tax receivables are shown net of an allowance for uncollectible accounts and estimated refunds due.

3. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

4. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, sidewalks, traffic lights and signals, street lights and similar items), are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of $5,000 for property, plant and equipment, and $25,000 for infrastructure. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the City are depreciated using the straight-line method over the following estimated useful lives:

Assets	Useful Life (in years)
Buildings	32
Building Improvements	10 to 25
Cemetery	32
Infrastructure	15 to 50
Equipment and Furnishings	10 to 30
Computer Equipment	5
Vehicles	5 to10

5. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick leave benefits. All vacation and sick leave benefits are accrued as earned by employees. Management employees, after 10 years of service, are eligible for a maximum payout of 520 hours of sick leave. All vacation and sick leave pay is accrued when incurred in the government-wide financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

D. Assets, Liabilities, Net Position or Equity - Cont'd

A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignation and retirements.

6. Pensions

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City of Sonora's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Measurement period	July 1, 2023 to June 30, 2024

7. Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension and OPEB liabilities, deferred outflows/inflows of resources related to pensions, OPEB, pension and OPEB expense, information about the fiduciary net position of the City of Sonora's California Public Employees' Retirement System (CalPERS) plans and Other Post-Employment Benefits (Plans), and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepting accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Measurement period	June 30, 2023 to June 30, 2024

8. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

D. Assets, Liabilities, Net Position or Equity - Cont'd

9. Net Position and Fund Equity

In the government-wide financial statements, net position is reported in three categories: net position invested in capital assets, net of related debt; restricted net position and unrestricted net position.

Restricted net position represents net position restricted by parties outside the City (such as creditors, grantors, contributors, laws and regulations of other governments) and include unspent proceeds of bonds issued to acquire or construct capital assets. The nonexpendable portion of permanent trust funds and endowments is reported as permanently restricted. The City's other restricted net position is temporarily restricted (ultimately expendable assets). All other net position is considered unrestricted.

In the fund financial statements, fund balance is reported in classifications that comprise a hierarchy based on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The classifications of fund balance are Non-spendable, Restricted, Committed, Assigned, and Unassigned. Non-spendable and Restricted fund balances represent the restricted classifications, and Committed, Assigned, and Unassigned represent the unrestricted classifications.

Non-spendable fund balance includes amounts that cannot be spent because either 1) it is not in a spendable form; such as inventory or prepaid items or 2) legally or contractually required to be maintained intact.

- Restricted fund balance includes amounts that are constrained for specific purposes which are externally (outside the City) imposed by creditors, grantors, contributors, laws and regulations of other governments, or laws through constitutional provisions or enabling legislation.
- Committed fund balance includes amounts that are constrained for specified purpose that are internally imposed by the government through formal action of the highest level of decision-making authority and does not lapse at year-end.
- Assigned fund balance represents limitations imposed by management.
- Unassigned fund balance represents the residual net resources in excess of the other classifications. The General Fund is the only fund that can report a positive unassigned fund balance and any governmental fund can report a negative unassigned fund balance.

When both restricted and unrestricted resources are available for specific expenditures, restricted resources are considered spent before unrestricted resources, unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Within unrestricted resources, committed and assigned are considered spent (if available) before unassigned amounts.

CITY OF SONORA
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

D. Assets, Liabilities, Net Position or Equity - Cont'd

9. Net Position and Fund Equity - Cont'd

As of June 30, 2025, the fund balance details by classification are listed below:

	General	CDBG	Special Sales Tax Fund	Labor Reserve Fund	Stockton Washington Fund	Mitigation Fees	Other Funds	Total Governmental Funds
Fund Balances:								
Nonspendable:								
Perpetual care	$ -	$ -	$ -	$ -	$ -	$ -	$ 156,214	$ 156,214
Long term advances	33,274	-	-	-	-	-	-	33,274
Total	33,274	-	-	-	-	-	156,214	189,488
Restricted:								
CDBG	-	2,304,910	-	-	-	-	-	2,304,910
Public safety	-	-	1,447,537	-	-	-	1,451,771	2,899,308
Community development	-	-	-	3,943,887	-	643,701	-	4,587,588
Public housing	-	-	-	-	-	-	1,790,499	1,790,499
SB2 planning	-	-	-	-	-	-	68,407	68,407
Local early action	-	-	-	-	-	-	35,150	35,150
Transportation	-	-	-	-	-	-	262,731	262,731
Public works	-	-	-	-	-	-	43,265	43,265
Fleet replacement	-	-	-	-	-	-	519,837	519,837
CalPERS pension trust	-	-	-	-	-	-	948,945	948,945
Total	-	2,304,910	1,447,537	3,943,887	-	643,701	5,120,605	13,460,640
Committed To:								
Compensated abs reserve	-	-	-	-	-	-	270,817	270,817
Greenlit road abs reserve	-	-	-	-	-	-	175,000	175,000
Total	-	-	-	-	-	-	445,817	445,817
Assigned To:								
Vehicle abatement	-	-	-	-	-	-	28,737	28,737
Historic preservation	-	-	-	-	-	-	2,489	2,489
Landscaping	-	-	-	-	-	-	131,436	131,436
RSTP	-	-	-	-	-	-	38,516	38,516
Road maintenance	-	-	-	-	-	-	664,767	664,767
Other purposes	-	-	-	-	-	-	219,576	219,576
Total	-	-	-	-	-	-	1,085,521	1,085,521
Unassigned:	7,280,863	-	-	-	77,638	-	204,687	7,563,188
Total	7,280,863	-	-	-	77,638	-	204,687	7,563,188
Total Fund Balances	$ 7,314,137	$ 2,304,910	$ 1,447,537	$ 3,943,887	$ 77,638	$ 643,701	$ 7,012,844	$ 22,744,654

CITY OF SONORA
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

D. Assets, Liabilities, Net Position or Equity - Cont'd

10. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those.

11. New Accounting Pronouncement

The City has adopted all current statements of the Governmental Accounting Standards Board (GASB) that are applicable. As of June 30, 2025, the City implemented the following new standards issued by GASB:

GASB has issued Statement No. 101, Compensated Absences, effective for the year ending June 30, 2025. This Statement amends the existing requirements related to Compensated Absences by updating the recognition and measurement guidance.

GASB has issued Statement No. 102, Certain Risk Disclosures, effective for the year ending June 30, 2025. This Statement's objective is to provide users of governmental financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

The City has evaluated the effects of these pronouncements and has determined that the adoption did not result in any material change.

12. Future Accounting Pronouncement

GASB has issued Statement No. 103, Financial Reporting Model Improvements, effective for the year ending June 30, 2026. This Statement's objective is to improve key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision-making and assisting a government's accountability. Additionally, the statements also address certain application issues.

GASB Statement No. 104, Disclosure of Certain Capital Assets issued in September 2024, this Statement is effective for fiscal years beginning after June 15, 2025, and for all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 105, Subsequent Events issued in December 2025. The requirements of this Statement are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter. Earlier application is encouraged.

The City will evaluate the impact each of these pronouncements may have on its financial statements and will implement them as applicable and when material.

CITY OF SONORA
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

The City Council is required to adopt an annual budget resolution by July 1 of each fiscal year for the General Fund, Special revenue, Capital projects and Permanent funds. These budgets are adopted and presented for reporting purposes on a basis consistent with generally accepted accounting principles.

The appropriated budget is prepared by fund, function, and department. The City Administrator may authorize transfers of appropriations within the budget or supplemental appropriations for items less than $10,000. The transfer of appropriations or supplemental appropriations that are greater than $10,000 must be approved by the City Council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level. The council made several supplemental budgetary appropriations throughout the year.

B. Excess of Expenditures over Appropriations

For the year ended June 30, 2025 the following funds had actual expenditures over appropriations, at the functional level, as follows:

	Budget	Actual	Excess
General Fund:			
Capital outlay	$ 194,225	$ 1,295,303	$ (1,101,078)
Debt service			
Principal	-	299,817	(299,817)
Interest	-	74,678	(74,678)
Total	$ 194,225	$ 1,669,798	$ (1,475,573)
CDBG Fund:			
Capital outlay	$ -	$ 5,573	$ (5,573)
Total	$ -	$ 5,573	$ (5,573)

C. Deficit Fund Equity

As of June 30, 2025, certain special revenue and capital project funds reported deficit fund balances. The FEMA CalOES Fund reported a deficit fund balance of $4,516, which is expected to be eliminated through future grant reimbursements. The CDD Per Capita Grant Fund reported a deficit fund balance of $18,452, which will be offset by future program revenues. The ATP Project Fund reported a deficit fund balance of $27,176, which is also expected to be reimbursed through future revenues. Management believes these deficit fund balances are temporary in nature and will be resolved as related revenues are received.

NOTE 3 - CASH AND INVESTMENTS

Cash and investments as of June 30, 2025 are classified in the accompanying financial statements for governmental activities as follows:

Cash and investments	$ 4,673,896
Restricted cash	15,596,839
Total cash and investments	$ 20,270,735

The City total cash and investments are detailed as follows:

Investment in local agency investment fund (LAIF)	$ 7,053,865
Investment in Stockton	8,087,110
Sweeps - Stockton	3,750,230
CalPERS prefunding trust	948,945
Deposits with financial institutions	493,065
Cash on hand	582
Total cash and investments	20,333,797
Less: Cash with Tuolumne county local area formation commission fund (Fiduciary)	(63,062)
Cash and investment in governmental activities	$ 20,270,735

The City's investment policy does not contain any specific provisions intended to limit the City's exposure to interest rate risk, credit risk, and concentration of credit risk.

Deposits With Financial Institutions

As of June 30, 2025 the city carrying amount and bank balance for deposits reported in the basic financial statements were as follows:

Governmental Activities	Carrying Amount	Bank Balance
Cash in Bank	$ 493,065	$ 577,692

The difference between the carrying amount and the bank balance is attributable to outstanding checks and deposits in transit.

The City maintains cash deposits with various financial institutions. Deposits held in banks are insured up to the Federal Deposit Insurance Corporation (FDIC) limit of $250,000 per depositor, per insured bank. As of June 30, 2025, the City's total bank deposits amounted to $577,692, of which 250,000 was insured under FDIC limits. The remaining balance was uninsured and exposed to custodial credit risk.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in the market interest rates. As of year-end, the weighted average maturity of the investments contained in the LAIF investment pool is 248 days.

State investment pool	$ 7,053,865
Total	$ 7,053,865

NOTE 3 - CASH AND INVESTMENTS - CONT'D

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. LAIF does not have a rating provided by a nationally recognized statistical rating organization.

Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

Investment in State Investment Pool

The City is a voluntary participant in the California State Treasurer's Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

NOTE 3 - CASH AND INVESTMENTS - CONT'D

Restricted Cash and Investments

The City maintains cash and investments restricted under the terms of an endowment trust agreement. The earnings from this money, accounted for in the City's permanent fund, may be spent in accordance with the endowment trust restrictions. The money is included in the City's pooled cash and investment program. Restricted cash and investments as of June 30, 2025 is $15,596,839.

Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The City deposits deferred compensation plan assets with the California Public Employees Retirement System (PERS) and VALIC. Federal legislation requires that the assets of such plans be held in trust for the exclusive benefit of the plan participants and their beneficiaries. PERS and VALIC act as the trustees for the plan assets and the City is considered to have limited fiduciary responsibility for the plan assets. As such, the City does not report the deferred compensation plan assets on its financial statements.

NOTE 4 - NOTES RECEIVABLE

The City is the recipient of Community Development Block Grant Funds and elected to assume the housing function previously performed by the dissolved redevelopment agency. Funds are provided to use for housing and business loans to qualified recipients at various below market interest rates ranging from 0% to 5%. The terms of the loans range between fifteen and thirty-one years. All loans are secured by deeds of trust. The amounts outstanding as of June 30, 2025 are $1,004,180 (CDBG Fund) and $475,103 (Low/Moderate Income Housing Fund). However, the City has recorded an allowance for uncollectible accounts totaling $96,241 and $24,055, respectively, therefore reporting $907,939 and $451,048, respectively on the City's financial statements.

NOTE 5 - RECEIVABLE

Receivables as of June 30, 2025 for the City's individual major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows. All receivables are expected to be collected within one year.

Governmental Activities	General Fund	CDBG	Special Sales Tax Fund	Stockton Washington Fund	Labor Reserve Fund	Mitigation Fees	Nonmajor Governmental Funds	Total
Accounts receivable	$ 1,115,737	$ 275	$ 194,561	$ 18,852	$ -	$ -	$ 31,687	$ 1,361,112
Interest receivable	18,102	623,219	13,425	-	3,566	11,102	306,838	976,252
Loan receivable	-	907,939	-	-	-	-	451,048	1,358,987
Total	$ 1,133,839	$ 1,531,433	$ 207,986	$ 18,852	$ 3,566	$ 11,102	$ 789,573	$ 3,696,351

CITY OF SONORA
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025 was as follows:

Governmental Activities	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets not being depreciated:				
Land	$ 3,932,356	$ -	$ -	$ 3,932,356
Construction in progress	3,335,542	333,176	-	3,668,718
Total capital assets not being depreciated	7,267,898	333,176	-	7,601,074
Capital assets being depreciated:				
Buildings and improvements	7,872,163	29,889	-	7,902,052
Equipment's and vehicle	5,667,432	37,882	-	5,705,314
Infrastructure	13,854,839	543,650	-	14,398,489
Total capital assets being depreciated	27,394,434	611,421	-	28,005,855
Less: accumulated depreciation for:				
Buildings and improvements	(6,142,234)	(209,743)	-	(6,351,977)
Equipment's and vehicle	(3,113,943)	(205,868)	-	(3,319,811)
Infrastructure	(3,788,735)	(169,237)	-	(3,957,972)
Total accumulated depreciation	(13,044,912)	(584,848)	-	(13,629,760)
Net capital assets being depreciated	14,349,522	26,573	-	14,376,095
Total net capital assets - governmental	$ 21,617,420	$ 359,749	$ -	$ 21,977,169

Depreciation was charged to functions/programs of governmental activities for the year ended June 30, 2025 as follows:

General Government	$ 162,940
Public Safety	90,243
Public Works	30,470
Community Development	148,811
Culture and Leisure	152,384
Total depreciation expenses - governmental	$ 584,848

NOTE 7 - Right-to-use LEASE ASSETS AND IT SUBSCRIPTION ARRANGEMENTS

The Right-to-use lease asset activity for the year ended June 30, 2025, is summarized as follows:

Governmental Activities	Beginning Balance	Increase/(Decrease)	Ending Balance
Right-to-use lease assets			
Lease assets-equipment	$ 584,684	$ 644,588	$ 1,229,272
SBITA asset	56,610	44,867	101,477
Total Right-to-use lease assets	641,294	689,455	1,330,749
Less: accumulated amortization			
Lease assets- equipment	(53,407)	(229,283)	(282,690)
SBITA assets	(15,439)	(25,193)	(40,632)
Total accumulated amortization	(68,846)	(254,476)	(323,322)
Total Right-to-use lease assets, net	$ 572,448	$ 434,979	$ 1,007,427

The City's management charged $254,476 in amortization expenditure for the year ended June 30, 2025. The amortization expense was charged to the general government function in the statement of activities.

CITY OF SONORA
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 8 - TRANSFERS

Interfund transfers for the year ended June 30, 2025 consisted of the following amounts:

Fund	Transfer In	Transfer Out
Governmental Funds		
General Fund	$ 3,222,480	$ 5,320,573
General Plan Reserve Fund	300,000	-
SB2 Grant Programs	77,327	-
Measure I	-	2,465,000
Public Safety Mitigation	-	2,000
Gas Tax Fund	-	110,000
SLESF	-	175,000
In Lieu Parking Fees Fund	-	10,439
South Sonora Lighting District	-	30,000
Regional Early Action Fund	7,865	-
Fleet Replacement Reserve Fund	75,000	-
Risk Management Reserve Fund	250,000	-
Capital Replacement reserve Fund	215,000	-
Labor Reserve Fund	4,015,000	235,800
CalPERS Pension Trust Fund	300,000	-
Self-Insurance Fund	23,219	-
Compensated Absences Fund	1,528	-
Benefit Zones	55,634	-
Cemetery Perpetual Care Fund	-	10,000
Total	8,543,053	8,358,812
Fiduciary Fund		
Successor RDA Fund	-	184,241
Total	$ 8,543,053	$ 8,543,053

NOTE 9 - INTERFUND RECEIVABLES AND PAYABLES

The following is a schedule of interfund receivables and payables as of June 30, 2025:

Governmental Activities	Due from other funds	Due to other funds	Net due from (to)
General fund	$ 37,192	$ (9,332)	$ 27,860
Other nonmajor funds	9,332	(37,192)	(27,860)
Total governmental activities	$ 46,524	$ (46,524)	$ -

NOTE 10 - ACCOUNTS PAYABLE

Accounts payable as of June 30, 2025 for the City's individual major funds and nonmajor funds in the aggregate are as follows:

Governmental Activities	General	Mitigation Fees	Nonmajor Governmental	Total
Vendors	$ 348,801	$ 579,076	$ 52,633	$ 980,510
Total	$ 348,801	$ 579,076	$ 52,633	$ 980,510

NOTE 11 - LONG-TERM DEBT

The following is a summary of changes in the City's long-term debt and other long-term liabilities during the year ended June 30, 2025:

Governmental Activities	Beginning Balance	Additions	Repayments	Ending Balance
Compensated absences	$ 1,024,991	$ 185,395	$ (44,247)	$ 1,166,139
Net pension liability	13,845,778	-	(359,471)	13,486,307
Other post-employment obligation	589,340	-	(4,472)	584,868
Lease liability	444,241	644,588	(270,729)	818,100
Subscription-based liability	38,930	44,867	(29,088)	54,709
Total Long-term debt of governmental activities	$ 15,943,280	$ 874,850	$ (708,007)	$ 16,110,123

NOTE 12 - LEASES AND SUBSCRIPTION BASED IT ARRANGEMENT (SBITA)

The City has entered into certain lease agreements. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments at of their inception.

The City has entered into subscription-based information technology arrangements. Payments are due periodically. The subscription-based liabilities were initially recorded at the present value of future subscription payments and are being amortized using the effective interest method over the term of the subscription arrangement.

The City's lease liability and SBITA activities for the year ended June 30, 2025, was as follows:

	Beginning Balance	Additions	Repayments	Ending Balance	Due Within One Year
Lease liability	$ 444,241	$ 644,588	$ (270,729)	$ 818,100	$ 189,483
Subscription-based liability	38,930	44,867	(29,088)	54,709	31,493
Total	$ 483,171	$ 689,455	$ (299,817)	$ 872,809	$ 220,976

The following is a schedule of future minimum annual lease rentals and subscription-based payments under the agreement as of June 30, 2025:

Years Ending June 30:	SBITA Payments			Lease Payments		
	Principal	Interest	Total	Principal	Interest	Total
2026	$ 31,493	$ 4,211	$ 35,704	$ 189,483	$ 59,889	$ 249,372
2027	11,128	2,002	13,130	206,625	43,291	249,916
2028	12,088	1,042	13,130	207,088	25,869	232,957
2029	-	-	-	196,733	8,337	205,070
2030	-	-	-	18,171	206	18,377
Total	$ 54,709	$ 7,255	$ 61,964	$ 818,100	$ 137,592	$ 955,692

NOTE 13 - SUNRISE HILLS ASSESSMENT DISTRICT

The City acts as agent on behalf of the Sunrise Hills Assessment District Bond Issue. At the time of issuance of the bonds for this district, the City made an election under the Streets & Highways Code Section 8769 not to obligate the City to advance available funds from the City treasury to cure any deficiencies in the redemption fund for the bonds. Thus, the bonds are “limited obligation bonds” secured solely by the assessment installments paid by the property owners, the reserve fund established for the bonds at the time of their issuance and the proceeds, if any, of foreclosure sales. The bond issue of $7,590,000 is due in principal installments ranging from $150,000 to $730,000 annually beginning in 1998 and matured in 2019. Interest at 7% is payable in semiannual installments due in September and March. The bond transactions are accounted for in the Agency Fund. During fiscal year ended June 30, 1998 the City conducted a foreclosure sale on certain property in the district, which had been delinquent for several years. No bids were received and therefore no funds were deposited in the redemption fund with respect to that property. As a result of the above, the reserve fund did not have enough money to make further debt service payments and the City declared an “ultimate loss” on the bonds as of January 18, 2000. The assessment district bonds were either tendered in lieu of delinquent assessments, penalties and interest for a Certificate of Beneficial Interest. The bonds have matured; however, the City is awaiting the final distribution. During the fiscal year ended June 30, 2025 the only transactions recorded are interest postings.

NOTE 14 - EVALUATION OF SUBSEQUENT EVENTS

The City has evaluated subsequent events through March 5, 2026, which represents the date the financial statements were available for issuance, for events requiring recording or disclosure in the financial statements, and concluded that no subsequent event has occurred that requires disclosure in the notes to the financial statements.

NOTE 15 - RISK MANAGEMENT

The City of Sonora participates with other public entities in a joint exercise of powers agreement which establishes the Central San Joaquin Valley Risk Management Authority (CSJVRMA). The relationship between the City and CSJVRMA is such that CSJVRMA is not a component unit of the City for financial reporting purposes. The City is covered for the first $1,000,000 of each general liability claim and $250,000 of each workers’ compensation claim through the CSJVRMA. The City has the right to receive dividends or the obligation to pay assessments based on a formula which, among other expenses, charges the City’s account for liability losses under $25,000 and workers’ compensation losses under $25,000. The CSJVRMA participates in an excess pool which provides general liability coverage from $1,000,000 to $10,000,000. The CSJVRMA participates in an excess pool which provides Workers’ Compensation coverage from $250,000 to $500,000 and purchases excess insurance above the $500,000 to the statutory limit.

The CSJVRMA is a consortium of fifty-four (54) cities in San Joaquin Valley, California. It was established under the provisions of California Government Code Section 6,500 et seq. The CSJVRMA is governed by a Board of Directors, which meets 3-4 times per year, consisting of one member appointed by each member of the City. The day-to-day business is handled by a management group employed by the CSJVRMA.

NOTE 15 - RISK MANAGEMENT - CONT'D

The financial position and results of operations for the CSJVRMA, as of June 30, 2025, are presented below:

Total assets	$ 206,777,744
Total liabilities	157,063,998
Total net position	49,713,746
Total liabilities and net position	$ 206,777,744
Total revenue for year	$ 94,036,144
Total expenses for year	86,877,199
Net income for year	$ 7,158,945

At the termination of the joint powers agreement and after all claims have been settled, any excess deficit will be divided among the cities in accordance with its governing documents.

NOTE 16 - COMMITMENTS AND CONTINGENCIES

The City of Sonora is a defendant in various lawsuits. Although the outcome of some of these lawsuits is not presently determinable, it is the opinion of the City's legal counsel that a resolution of these matters will not have a material adverse effect on the financial condition of the City.

NOTE 17 - EMPLOYEE DEFERRED COMPENSATION PLAN

The City offers an Employee Deferred Compensation Plan created in accordance with Internal Revenue Code Section 457 to its employees, allowing them to defer or postpone receipt of income. Amounts so deferred may not be paid to the employee during employment with the City except for a catastrophic circumstance creating an undue financial hardship for the employee.

Effective January 1, 1999, Federal legislation (Small Business Job Protection Act of 1996) requires the Section 457 plan assets to be placed in trust for the exclusive use of the plan participants and their beneficiaries. The City’s deferred compensation administrator, CalPERS and VALIC qualifies as the plan trustees to meet Federal requirements. Since the plan assets are no longer considered the property and rights of the City, such assets are no longer reflected in the accompanying basic financial statements.

NOTE 18 - POST-RETIREMENT BENEFIT PLAN

Plan Description

The City provides post-retirement medical coverage to eligible employees (and their dependents). Management employees who retire at age 50 (Fire, Police) or age 55 (Other) or older with at least 10 years of service with the City, are eligible for benefits. The City Administrator is eligible for benefits after 10 years of service with the City. The City pays a portion of the cost of the benefit, up to a predetermined cap. The excess carrier is responsible for the costs in excess of the City's self-insured amount $55,000. The retiree is responsible for either 50% or 25% of the excess carrier's premium amount, depending on their age, less than 60, 50%, 60 or greater, 25%. Coverage ends when the retiree/dependent becomes eligible for Medicare.

Employees Covered by Benefit Terms

As of June 30, 2025, the following the City employees were covered by the benefit terms:

Retirees currently receiving benefits	1
Active employees	7
Total	8

Contributions

The City is currently financing the OPEB liability on a pay-as-you-go basis. The City only contributes the required retiree benefits when due. For the year ended June 30, 2025, the City contribution to the plan was $69,522. Employees are not required to contribute to the plan.

Net OPEB Liability

The City's net OPEB liability of $584,868 was measured as of June 30, 2025 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	June 30, 2023
Measurement date	June 30, 2024
Funding method	Entry Age Normal Cost, Level Percent of pay
Asset valuation method	Not applicable ($0; no OPEB trust has been established)
Discount rate	4.13% as of June 30, 2024 3.93% as of June 30, 2025
Participants valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation
Salary increase	3.00% per year, since benefits do not depend on salary, this is used only to allocate the cost of benefits between service years
Assumed wage inflation	3.00% per year; a component of assumed salary increases
General inflation rate	2.50% per year

NOTE 18 - POST-RETIREMENT BENEFIT PLAN - CONT'D

Discount Rate

When a City finances retiree benefits on a pay-as-you-go basis, GASB 75 requires the use of a discount rate equal to a 20-year high grade municipal bond rate. The discount rate used in the valuation was based on the S&P Municipal Bond 20 Years High Grade Index. As of the beginning and end of the Measurement Period, use of this index results in discount rates of 4.13% as of June 30, 2024 and 3.93% as of June 30, 2025.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/ (Asset)
Balance as of June 30, 2024 Measurement date June 30, 2023	$ 589,340	$ -	$ 589,340
Changes in the year:			
Service cost	32,703	-	32,703
Interest cost	24,312	-	24,312
Employer contributions	-	66,766	(66,766)
Benefit payments	(66,766)	(66,766)	-
Changes due to change in discount rate	5,279	-	5,279
Net changes in fiscal year 2024-2025	(4,472)	-	(4,472)
Balance at fiscal year ending June 30, 2025 Measurement date June 30, 2024	$ 584,868	$ -	$ 584,868

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the City, as well as what the City's Net OPEB would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

Change in Discount Rate	Current - 1% 2.93%	Current rate 3.93%	Current + 1% 4.93%
Net OPEB liability (asset)	$ 611,795	$ 584,868	$ 558,813

NOTE 18 - POST-RETIREMENT BENEFIT PLAN - CONT'D

Sensitivity of the Net OPEB Liability to changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the City, as well as what the City's Net OPEB would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

Change in Healthcare Cost Trend Rate	Current Trend - 1%	Current Trend	Current Trend + 1%
Net OPEB liability (asset)	$ 549,602	$ 584,868	$ 623,051

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the City recognized OPEB expense of $26,720. As of June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	$ 99,116	$ (14,661)
Differences between expected and actual experience	32,500	-
Deferred contributions	69,522	-
Total	$ 201,138	$ (14,661)

The City will recognize the Deferred Contributions in the next fiscal year. In addition, future recognition of these deferred resources is shown below:

Year Ending June 30,	Recognized Net Year Ending Deferred Outflows /(Inflows) of Resources
2026	$ 33,051
2027	23,787
2028	30,480
2029	28,808
2030	829
Total	$ 116,955

NOTE 19 - EMPLOYEE RETIREMENT SYSTEMS AND PLANS

The City contributes to the California Public Employees' Retirement System (CalPERS), an agent multiple-employer public employee defined benefit pension plan. All qualified permanent and probationary employees are eligible to participate in the Local Government's separate Safety (police and fire) and Miscellaneous (all other) Employee Pension Plans, cost-sharing multiple employers defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2025, are summarized as follows:

	Miscellaneous	
Hire date	Prior to January 1, 2013	On or After January 1, 2013
Benefit formula	2.7% @ 55	2.0% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50-55	52-57
Monthly benefits, as of % of eligible compensation	2.00% to 2.70%	1.00% to 2.50%
Required employee contribution rates	8.00%	8.25%
Required employer contribution rates	16.94% + $468,848	8.18% + $2,294

	Safety	
Hire date	Prior to January 1, 2013	On or After January 1, 2013
Benefit formula	3.0% @ 50	2.7% @ 57
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50-55	50-57
Monthly Benefits, as of % of eligible compensation	3.00%	2.00% to 2.50%
Required employee contribution rates	9.00%	13.75%
Required employer contribution rates - Fire	27.32% + $175,158	13.76% + $1,227
Required employer contribution rates - Police	27.32% + $452,045	13.76% + $2,791

NOTE 19 - EMPLOYEE RETIREMENT SYSTEMS AND PLANS - CONT'D

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contributions rates for all public employees be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during that year, with an additional amount to finance any unfunded accrued liability. The Local Government is required to contribute the difference between actuarially determined rate and the contribution rate of employees.

Effective January 1, 2013, the Public Employees' Pension Reform Act (PEPRA) implemented new benefit formulas, final compensation period, and new contribution requirements for new employees hired on or after January 1, 2013, who meet the definition of new member as per PEPRA.

For the year ended June 30, 2025, the contribution recognized as part of pension expense for each Plan were as follows:

	Miscellaneous	Safety
Contributions - employer	$ 176,703	$ 388,058
Lump sum contributions - employer	453,677	606,908
Total	$ 630,380	$ 994,966

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2025, the City reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	$ 5,705,492
Safety	7,780,815
Total net pension liability	$ 13,486,307

The City's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as on June 30, 2024, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

NOTE 19 - EMPLOYEE RETIREMENT SYSTEMS AND PLANS - CONT'D

The City's proportionate share of the net pension liability for each Plan as of June 30, 2024 and 2025 was as follows:

	Miscellaneous	Safety	Total
Proportion - 6/30/24	0.11897%	0.10564%	0.11099%
Proportion - 6/30/25	0.11796%	0.10672%	0.11120%
Change - Increase/(Decrease)	(0.00101)%	0.00108%	0.00021%

Note: Due to the nature of calculating proportionate share of the Net Pension Liability/(Asset), total proportion for all employer plans will not equal the sum of the miscellaneous proportion % and the safety proportion %.

For the year ended June 30, 2025, the City recognized pension expense (income) of $3,148,862. On June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in Assumptions	$ 338,343	$ -
Differences Between Expected and Actual Experience	1,128,276	(39,893)
Differences Between Projected and Actual Investment Earnings	704,547	-
Differences Between Employer's Contributions and Proportionate Share of Contributions	-	(1,306,783)
Change in Employer's Proportion	2,138,306	(257,962)
Pension Contributions Made Subsequent to Measurement	1,625,346	-
	$ 5,934,818	$ (1,604,638)

$1,625,346 reported as deferred outflows of resources relation to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending June 30:	Miscellaneous	Safety	Total
2026	$ 910,393	$ 1,140,856	$ 2,051,249
2027	448,690	671,792	1,120,482
2028	(122,046)	(103,612)	(225,658)
2029	(112,558)	(128,681)	(241,239)
	$ 1,124,479	$ 1,580,355	$ 2,704,834

NOTE 19 - EMPLOYEE RETIREMENT SYSTEMS AND PLANS - CONT'D

Actuarial Assumptions – The total pension liabilities was determined by rolling forward the total pension liability determined in the June 30, 2024 actuarial accounting valuations to June 30, 2025. The June 30, 2025, total pension liability was based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varied by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' membership data for all funds
Post Retirement Benefit Increase	Contract COLA up to 2.30% until purchasing power Protection allowance floor on power applies

The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return – The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF) cash flows. Using historical returns of all funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits of cash flows as the one calculated using both short-term and long-term returns.

NOTE 19 - EMPLOYEE RETIREMENT SYSTEMS AND PLANS - CONT'D

The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The expected real rates of return by asset class are as followed:

Asset Class	Assumed Asset Allocation	Real Return (1), (2)
Global Equity - Cap-weighted	30.00%	4.54%
Global Equity Non-Cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	(5.00)%	(0.59)%

1) An expected price inflation of 2.30% used for this period.
2) Figures are based on the 2021-22 Asset Liability Management study.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate –

The following presents the City's proportionate share of the net pension liability for each Plan, calculated using the discount rate of 6.90% for each Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.90%) or 1-percentage point higher (7.90%) than the current rate:

Summary	Discount Rate -1% (5.90%)	Current Discount rate (6.90%)	Discount Rate +1% (7.90%)
Miscellaneous Plan	$ 8,436,993	$ 5,705,492	$ 3,457,065
Safety Plan	11,617,543	7,780,815	4,642,910
Total	$ 20,054,536	$ 13,486,307	$ 8,099,975

Pension Plan Fiduciary Net Position – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF SONORA
SCHEDULE OF THE LOCAL GOVERNMENT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - MISCELLANEOUS
JUNE 30, 2025

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.0841%	0.0840%	0.0844%	0.0868%	0.1256%	0.1277%	0.1299%	0.1285%	0.1318%	0.0863%	0.08141%
Proportion share of the net pension liability	$ 5,705,492	$ 5,949,178	$ 5,746,889	$ 3,526,243	$ 5,299,172	$ 5,111,834	$ 4,896,082	$ 5,065,626	$ 4,577,489	$ 2,366,853	$ 2,011,976
Covered - employee payroll	$ 1,672,051	$ 1,394,982	$ 3,260,822	$ 3,338,126	$ 3,220,723	$ 3,115,149	$ 3,493,914	$ 3,444,512	$ 3,013,131	$ 1,199,319	$ 1,133,953
Proportionate share of the net pension liability as percentage of covered-employee payroll	341.23%	426.47%	176.24%	105.64%	164.53%	164.10%	140.13%	147.06%	151.92%	197.35%	177.43%
Plan's fiduciary net position	$14,536,785	$13,108,666	$12,348,245	$13,795,038	$11,394,330	$11,027,177	$10,660,670	$10,124,468	$ 9,477,208	$ 6,141,333	$ 6,302,141
Plan's fiduciary net position as a percentage of the total pension liability	71.81%	68.78%	68.24%	79.64%	68.26%	68.33%	68.53%	66.65%	67.43%	72.18%	75.80%

Notes to Schedule:

Change in assumptions. In 2016, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees.

CITY OF SONORA
SCHEDULE OF THE LOCAL GOVERNMENT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - SAFETY
JUNE 30, 2025

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.0899%	0.0896%	0.0896%	0.0893%	0.0933%	0.0965%	0.0976%	0.0970%	0.1023%	0.1054%	0.04351%
Proportion share of the net pension liability	$ 7,780,815	$ 7,896,600	$ 7,275,098	$ 3,833,859	$ 6,414,463	$ 6,022,098	$ 5,725,212	$ 5,798,526	$ 4,213,686	$ 4,344,646	$ 1,632,087
Covered - employee payroll	$ 2,009,855	$ 1,637,006	$ 3,735,131	$ 3,770,036	$ 3,741,442	$ 3,633,288	$ 3,490,120	$ 3,505,165	$ 3,226,023	$ 1,120,793	$ 1,199,112
Proportionate share of the net pension liability as percentage of covered-employee payroll	387.13%	482.38%	194.77%	101.69%	171.44%	165.75%	164.04%	165.43%	130.62%	387.64%	136.11%
Plan's fiduciary net position	$20,306,708	$18,752,261	$17,883,874	$19,577,224	$16,313,562	$15,823,749	$15,148,617	$14,608,321	$13,015,069	$13,050,377	$ 4,948,867
Plan fiduciary net position as a percentage of the total pension liability	72.30%	70.37%	71.08%	83.62%	71.78%	72.43%	72.57%	71.59%	75.54%	75.02%	75.20%

Notes to Schedule:

Benefit Changes. In 2016, benefit terms were modified to base public safety employee pensions on a final three-year average salary instead of a final five-year average salary.

Change in assumptions. In 2016, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees.

CITY OF SONORA
SCHEDULE OF CONTRIBUTIONS - MISCELLANEOUS
JUNE 30, 2025

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution (actuarially determined)	$ 630,380	$ 546,272	$ 1,682,136	$ 1,466,900	$ 1,237,781	$ 1,051,911	$ 1,089,254	$ 814,632	$ 684,457	$ 364,596	$ 296,470
Contributions in relation to the actuarially determined contributions	(630,380)	(546,272)	(2,322,915)	(1,912,140)	(1,528,096)	(1,251,042)	(1,152,240)	(802,074)	(765,021)	(364,596)	(296,470)
Contribution deficiency (excess)	$ -	$ -	$ (640,779)	$ (445,240)	$ (290,315)	$ (199,131)	$ (62,986)	$ 12,558	$ (80,564)	$ -	$ -
Covered - employee payroll	$ 1,672,051	$ 1,394,982	$ 3,260,822	$ 3,338,126	$ 3,220,723	$ 3,115,149	$ 3,493,914	$ 3,444,512	$ 3,013,131	$ 1,199,319	$ 1,133,953
Contributions as a percentage of covered-employee payroll	37.70%	39.16%	51.59%	43.94%	38.43%	33.77%	31.18%	23.65%	22.72%	30.40%	26.14%

Notes to Schedule:

Valuation Date:	06/30/2023	06/30/2022	06/30/2021	06/30/2020	06/30/2019	06/30/2018	06/30/2017	06/30/2016	06/30/2015	06/30/2014	06/30/2013

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll and direct rate smoothing
Asset valuation method	Market value
Inflation	2.30%
Salary increases	Varies by entry age and service
Investment rate of return	7.25%, net of pension plan investment and administrative expense, including inflation

CITY OF SONORA
SCHEDULE OF CONTRIBUTIONS - SAFETY
JUNE 30, 2025

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution (actuarially determined)	$ 994,966	$ 856,896	$ 1,926,814	$ 1,656,698	$ 1,437,902	$ 1,226,874	$ 1,106,876	$ 828,977	$ 732,817	$ 527,765	$ 486,250
Contributions in relation to the actuarially determined contributions	(994,966)	(856,896)	(2,660,800)	(2,159,546)	(1,775,155)	(1,459,126)	(1,327,402)	(921,165)	(819,073)	(527,765)	(486,250)
Contribution deficiency (excess)	$ -	$ -	$ (733,986)	$ (502,848)	$ (337,253)	$ (232,252)	$ (220,526)	$ (92,188)	$ (86,256)	$ -	$ -
Covered - employee payroll	$ 2,009,855	$ 1,637,006	$ 3,735,131	$ 3,770,036	$ 3,741,442	$ 3,633,288	$ 3,490,120	$ 3,505,165	$ 3,226,023	$ 1,120,793	$ 1,199,112
Contributions as a percentage of covered-employee payroll	49.50%	52.35%	51.59%	43.94%	38.43%	33.77%	31.71%	23.65%	22.72%	47.09%	40.55%

Notes to Schedule:

Valuation Date:	06/30/2023	06/30/2022	06/30/2021	06/30/2020	06/30/2019	06/30/2018	06/30/2017	06/30/2016	06/30/2015	06/30/2014	06/30/2013

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll and direct rate smoothing
Asset valuation method	Market value
Inflation	2.63%
Salary increases	Varies by entry age and service
Investment rate of return	7.25%, net of pension plan investment and administrative expense, including inflation

CITY OF SONORA
SCHEDULE OF CHANGES IN THE CITY'S NET OPEB LIABILITY AND RELATED RATIOS
LAST 10 YEARS*
JUNE 30, 2025

Fiscal Year Ending	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022
Measurement Date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021
Discount Rate on Measurement Date	3.93 %	4.13 %	4.09 %	2.18 %
Total OPEB Liability				
Service Cost	$ 32,703	$ 27,655	$ 27,139	$ 18,577
Interest on total OPEB liability	24,312	17,228	8,933	10,076
Changes of benefit terms	-	-	70,676	-
Differences between expected and actual experience	-	48,480	-	2,830
Changes of assumptions	5,279	129,513	(36,015)	68,194
Benefit payments	(66,766)	(54,205)	(65,409)	(89,067)
Net change in total OPEB liability	(4,472)	168,671	5,324	10,610
Total OPEB liability - beginning	589,340	420,669	415,345	404,735
Total OPEB liability - ending (a)	$ 584,868	$ 589,340	$ 420,669	$ 415,345
Plan Fiduciary Net Position				
Plan fiduciary net position - beginning of year	$ -	$ -	$ -	$ -
Plan fiduciary net position - end of year (b)	$ -	$ -	$ -	$ -
Net OPEB liability - ending (a) - (b)	$ 584,868	$ 589,340	$ 420,669	$ 415,345
Covered-employee payroll	$ 880,168	$ 935,674	$ 784,590	$ 600,630
Net OPEB liability as a percentage of covered-employee payroll	66.45%	62.99%	53.62%	69.15%

*Fiscal year 2019 was the first year of the implementation of GASB 75, therefore only seven years are shown.

CITY OF SONORA
SCHEDULE OF CHANGES IN THE CITY'S NET OPEB LIABILITY AND RELATED RATIOS
LAST 10 YEARS*
JUNE 30, 2025

Fiscal Year Ending	**June 30, 2021**	**June 30, 2020**	**June 30, 2019**
Measurement Date	**June 30, 2020**	**June 30, 2019**	**June 30, 2018**
Discount Rate on Measurement Date	2.66 %	2.79 %	2.92 %
Total OPEB Liability			
Service Cost	$ 17,934	$ 17,119	$ 16,170
Interest on total OPEB liability	12,263	14,277	16,057
Changes of benefit terms	-	-	-
Differences between expected and actual experience	-	(3,797)	-
Changes of assumptions	451	2,296	4,141
Benefit payments	(93,828)	(67,608)	(55,122)
Net change in total OPEB liability	(63,180)	(37,713)	(18,754)
Total OPEB liability - beginning	467,915	505,628	524,382
Total OPEB liability - ending (a)	$ 404,735	$ 467,915	$ 505,628
Plan Fiduciary Net Position			
Plan fiduciary net position - beginning of year	$ -	$ -	$ -
Plan fiduciary net position - end of year (b)	$ -	$ -	$ -
Net OPEB liability - ending (a) - (b)	$ 404,735	$ 467,915	$ 505,628
Covered-employee payroll	$ 572,456	$ 644,000	$ 627,000
Net OPEB liability as a percentage of covered-employee payroll	70.70%	72.66%	80.64%

CITY OF SONORA
SCHEDULE OF PLAN CONTRIBUTIONS FOR THE CITY'S OPEB PLAN
LAST 10 YEARS*
JUNE 30, 2025

Fiscal Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency/(Excess)	Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
2025	$ 69,522	$ 69,522	$ -	$ 880,168	7.90%
2024	$ 66,766	$ 66,766	$ -	$ 935,674	7.14%
2023	$ 54,205	$ 54,205	$ -	$ 784,590	6.91%
2022	$ 65,409	$ 65,409	$ -	$ 600,630	10.89%
2021	$ 89,067	$ 89,067	$ -	$ 572,456	15.56%
2020	$ 93,828	$ 93,828	$ -	$ 644,000	14.57%
2019	$ 67,608	$ 67,608	$ -	$ 627,000	10.78%

*Fiscal year 2019 was the first year of the implementation of GASB 75, therefore only seven years are shown.

SUPPLEMENTARY INFORMATION

CITY OF SONORA
COMBINING FINANCIAL STATEMENTS
NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Abandoned Vehicle Abatement - To account for state grants and other monies received and disbursed for the disposition of abandoned vehicles.

Gas Tax Funds - To account for state gas tax revenues collected based on population. The revenues may be expended only for street and road repair, maintenance, design, construction and traffic signal design and installation.

COPS AB11 Fund – Government grant established to provide law enforcement agencies with the funding to hire and re-hire career law enforcement professionals in order to preserve jobs, increase community policing capacities and support crime prevention efforts.

Local Transportation Fund - To account for the City's allocation of local transportation revenues collected for streets, roads, and sidewalk improvements.

Business Improvement Benefit Fund - To account for monies collected and expended for business improvement.

Highway Users' Tax Fund – To separately account for HUT apportionments received through Section 2103 of the State of California Streets and Highways Code.

Historic Preservation Fund – To account for donations received for the preservation of historical documents and memorabilia.

Sunrise Hills Landscaping District – To account for monies collected and expended within district for landscaping.

Asset Forfeit Fund – To account for forfeited assets collection and remittance to the appropriate agencies.

Risk Management Reserve Fund - To account for financial resources for uninsured and underinsured risks, including liability claims, workers' compensation claims, property damage, and other potential losses arising from the City operations.

Capital Replacement Reserve Fund - To account for the funding source for the repair, rehabilitation, and replacement of the City's capital assets. These assets include vehicles, equipment, technology systems, major building components, road improvements, sidewalks, and other public infrastructure necessary to maintain service levels and public safety.

General Plan Reserve Fund - To account for accumulated and set aside financial resources for comprehensive updates, amendments, and implementation activities related to the City's General Plan and associated planning documents.

Firefighters /Code 5 – To account for money received for firefighting services on areas outside the city's limits. The funds are used for personnel and equipment cost.

RSTP Exchange Fund – To account for monies received from the Tuolumne County Transportation Council for the Regional Surface Transportation Program.

In Lieu Parking – To account for funds collected when a new business is opened or an existing business expands. The funds are used for the acquisition of new parking facilities or major repairs to currently owned parking facilities.

Certified Access Specialist Program Fund – To account for monies collected upon issuance or renewal of a business license. This portion of the fee is set aside to increase training of certified access specialists (CASP) and strengthen CASP programs in local building departments.

CITY OF SONORA
COMBINING FINANCIAL STATEMENTS
NONMAJOR GOVERNMENTAL FUNDS

Low/Moderate Income Housing Fund - The Fund was created when the City elected to assume the housing function previously performed by the Redevelopment Agency. The non-cash assets and encumbered cash of the Redevelopment Housing Capital Projects Fund were transferred to this fund.

Vision Sonora – To account for the monies collected by the Vision Sonora Committee for improvements projects along the downtown historic corridor in Sonora.

CCD Per Capital Grant – To account for monies collected and expended for improvements to Woods Creek park as part of the State of California's Per Capita Program for local park rehabilitation.

FEMA CalOES Grant - This fund is used to account for revenues and expenditures associated with claims for damages reimbursed by CalOES and FEMA. It ensures proper tracking and management of disaster recovery funds for eligible repairs, mitigation efforts, and restoration of city assets impacted by declared emergencies.

Rural Capacity Grant (VFA) - This fund is used to account for revenues and expenditures associated with the Volunteer Fire Assistance (VFA) Grant.

Local Early Action Planning – To account for monies collected and expended for the Local Early Action Planning Grant to prioritize planning activities that accelerate housing production.

Fleet Replacement – This is a reserve fund to set aside resources to replace the City's vehicles as the transition to Electrification is mandated in the State of California.

CalPERS Pension Trust – This fund accounts for monies set aside by the City into a California's Employers' Pension Prefunding Trust, a section 115 trust, to help finance future pension costs. This fund allows the City to take advantage of the investment earnings potential provided by CalPERS.

Historic Downtown – This fund accounts for monies that were part of several programs to raise monies to improve the downtown historic corridor, including the bench program and the plaque program.

Road Maintenance and Rehabilitation Fund (SB1) – To account for the state gas tax revenues collected based on an increase in the per gallon tax. The revenues are to be used to address deferred maintenance on the State Highway System and Local Street and Road System.

Dragoon Gulch Fund - To account for the monies and expenditures for the operation of the Dragoon Gulch Trail.

PEG Capital Fees Fund – To collect a fee for public, educational and government channel access, in accordance with the digital infrastructure and video competition act.

Capital Projects

Farmers Market/Restroom Fund - To account for monies collected and expended to convert an existing building to bathrooms for the Farmers Market.

South Sonora Lighting District – This is a lighting district that sets monies aside to fund the continued street lighting costs of the district.

Greenly Road Extension Grant - This fun accounts for monies set aside for the development of the Greenley Road extension project preconstruction studies.

ATP Project - To account for the Gold Rush Multi-Use Path Project. Currently at phase 1, this project is in the design phase and provide a walking trail.

CITY OF SONORA
COMBINING FINANCIAL STATEMENTS
NONMAJOR GOVERNMENTAL FUNDS

Internal Service

Self-Insurance Fund – To account for all medical and dental claims paid by the City through the City of Sonora Employee Benefit Plan. Funds are transferred into this fund to cover the claim payments from all other funds based on the budgeted per employee per month cost for each fund.

Compensated Absences Fund – To account for the resources and liabilities for compensated absences of the city's employees.

Permanent

Cemetery Perpetual Care Fund - To account for the principal trust amounts and related interest income. The interest income can be used to maintain the cemetery, while the principal may not be spent.

SB2 Grant Programs - To account for funds for the SB2 Planning grant from the Department of Housing and Community Development SB2 Program.

Regional Early Action Planning Grant - To account for funds for the Regional Early Action Planning grant from the Department of Housing and Community Development.

CITY OF SONORA
COMBINING BALANCE SHEETS - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Special Revenue Fund						
	FEMA CalOES Grants	CDD Per Capita Grant	Local Early Action (LEAP)	Fleet Replacement Reserve Fund	Risk Management Reserve Fund	Capital Replacement Reserve Fund	General Plan Reserve Fund
ASSETS							
Cash and investments	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accounts receivable	-	-	-	-	-	-	-
Interest Receivable	-	-	-	8	7	6	1,421
Loans receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted cash	4,452	-	35,150	295,459	260,888	224,364	311,644
Total assets	4,452	-	35,150	295,467	260,895	224,370	313,065
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	8,968	-	-	-	-	-	-
Due to other funds	-	18,452	-	-	-	-	-
Total liabilities	8,968	18,452	-	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	35,150	295,467	260,895	224,370	313,065
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	(4,516)	(18,452)	-	-	-	-	-
Total fund balances	(4,516)	(18,452)	35,150	295,467	260,895	224,370	313,065
Total liabilities and fund balances	$ 4,452	$ -	$ 35,150	$ 295,467	$ 260,895	$ 224,370	$ 313,065

CITY OF SONORA
COMBINING BALANCE SHEETS - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Special Revenue Fund						
	CalPERS Pension Prefunding Trust	PEG Capital Fees	Dragoon Gulch Trail	Benefit Zones	Historic Downtown Program	Vision Sonora	Historic Preservation
ASSETS							
Cash and investments	$ -	$ -	$ 38,789	$ -	$ 1,484	$ -	$ 2,489
Accounts receivable	-	2,074	-	251	-	-	-
Interest Receivable	-	374	-	-	-	-	-
Loans receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted cash	948,945	40,781	-	-	-	25,553	-
Total assets	948,945	43,229	38,789	251	1,484	25,553	2,489
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	-	-	-	215	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	-	-	-	215	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	948,945	43,229	38,789	36	-	-	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	1,484	25,553	2,489
Unassigned	-	-	-	-	-	-	-
Total fund balances	948,945	43,229	38,789	36	1,484	25,553	2,489
Total liabilities and fund balances	$ 948,945	$ 43,229	$ 38,789	$ 251	$ 1,484	$ 25,553	$ 2,489

CITY OF SONORA
COMBINING BALANCE SHEETS - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Special Revenue Fund						
	Gas Tax Fund	Highway Users' Tax-Section 2103	Road Maintenance and Rehabilitation (SB1)	Regional Surface Transportation Fund Program	Local Transportation Fund	In Lieu Parking Fees	Certified Access Specialist Fund
ASSETS							
Cash and investments	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accounts receivable	9,495	3,993	11,900	-	-	-	292
Interest Receivable	84	2,864	6,033	350	3,377	-	-
Loans receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted cash	-	316,413	665,374	38,166	368,698	-	27,298
Total assets	9,579	323,270	683,307	38,516	372,075	-	27,590
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	-	-	18,540	-	-	-	-
Due to other funds	427	-	-	-	-	-	-
Total liabilities	427	-	18,540	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	9,152	323,270	-	-	372,075	-	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	664,767	38,516	-	-	27,590
Unassigned	-	-	-	-	-	-	-
Total fund balances	9,152	323,270	664,767	38,516	372,075	-	27,590
Total liabilities and fund balances	$ 9,579	$ 323,270	$ 683,307	$ 38,516	$ 372,075	$ -	$ 27,590

CITY OF SONORA
COMBINING BALANCE SHEETS - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Special Revenue Fund						
	Sunrise Hills Lighting & Landscaping	SLESF - COPS	Abandoned Vehicle	Asset Forfeiture	Low/Moderate Income Housing	Rural Capacity Grant (VFA)	Code 5 Fire Dept Reimbursement
ASSETS							
Cash and investments	$ -	$ -	$ 28,737	$ -	$ -	$ 51,209	$ 166,486
Accounts receivable	-	-	-	-	-	-	-
Interest Receivable	1,196	-	-	14	286,052	-	-
Loans receivable	-	-	-	-	451,048	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted cash	130,240	180,601	-	1,507	1,053,399	-	-
Total assets	131,436	180,601	28,737	1,521	1,790,499	51,209	166,486
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	-	-	-	-	-	2,905	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	2,905	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	180,601	-	1,521	1,790,499	48,304	166,486
Committed	-	-	-	-	-	-	-
Assigned	131,436	-	28,737	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	131,436	180,601	28,737	1,521	1,790,499	48,304	166,486
Total liabilities and fund balances	$ 131,436	$ 180,601	$ 28,737	$ 1,521	$ 1,790,499	$ 51,209	$ 166,486

CITY OF SONORA
COMBINING BALANCE SHEETS - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Capital Projects				Internal Service	
	Farmer's Market	South Sonora Lighting District	Greenly Road Extension Project	ATP Project	Self-Insurance	Compensated Absences Reserve
ASSETS						
Cash and investments	$ 25,701	$ -	$ -	$ -	$ -	$ -
Accounts receivable	3,680	2	-	-	-	-
Interest Receivable	-	2,115	-	-	-	7
Loans receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Restricted cash	-	227,117	175,000	-	370	270,810
Total assets	29,381	229,234	175,000	-	370	270,817
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	3,784	-	-	8,863	26	-
Due to other funds	-	-	-	18,313	-	-
Total liabilities	3,784	-	-	27,176	26	-
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	344	-
Committed	-	-	175,000	-	-	270,817
Assigned	-	-	-	-	-	-
Unassigned	25,597	229,234	-	(27,176)	-	-
Total fund balances	25,597	229,234	175,000	(27,176)	344	270,817
Total liabilities and fund balances	$ 29,381	$ 229,234	$ 175,000	$ -	$ 370	$ 270,817

CITY OF SONORA
COMBINING BALANCE SHEETS - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Permanent Fund			
	SB2 Grant Programs	Regional Early Action Planning Grant	Cemetery	Total
ASSETS				
Cash and investments	$ -	$ -	$ -	$ 314,895
Accounts receivable	-	-	-	31,687
Interest Receivable	-	-	2,930	306,838
Loans receivable	-	-	-	451,048
Due from other funds	9,332	-	-	9,332
Restricted cash	68,407	-	318,233	5,988,869
Total assets	77,739	-	321,163	7,102,669
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	9,332	-	-	52,633
Due to other funds	-	-	-	37,192
Total liabilities	9,332	-	-	89,825
FUND BALANCES				
Nonspendable	-	-	156,214	156,214
Restricted	68,407	-	-	5,120,605
Committed	-	-	-	445,817
Assigned	-	-	164,949	1,085,521
Unassigned	-	-	-	204,687
Total fund balances	68,407	-	321,163	7,012,844
Total liabilities and fund balances	$ 77,739	$ -	$ 321,163	$ 7,102,669

CITY OF SONORA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	Special Revenue Fund						
	FEMA CalOES Grants	CDD Per Capita Grant	Local Early Action Planning Grant	Fleet Replacement Reserve Fund	Risk Management Reserve Fund	Capital Replacement Reserve Fund	General Plan Reserve Fund
REVENUES							
Property tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-	-
Investment earnings	-	-	-	12,339	10,895	9,370	13,065
Intergovernmental	75,713	-	42,170	-	-	-	-
Other tax and franchises	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-
Service charges and miscellaneous	-	-	-	-	-	-	-
Total revenues	75,713	-	42,170	12,339	10,895	9,370	13,065
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Community development	-	360	-	-	-	-	-
Culture and leisure	-	-	-	-	-	-	-
Capital outlay	33,713	18,092	-	-	-	-	-
Total expenditures	33,713	18,452	-	-	-	-	-
Excess (deficiency) of revenue over expenditures	42,000	(18,452)	42,170	12,339	10,895	9,370	13,065
OTHER FINANCING SOURCES (USES)							
Operating transfer in	-	-	-	75,000	250,000	215,000	300,000
Operating transfer (out)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	75,000	250,000	215,000	300,000
Net changes in fund balances	42,000	(18,452)	42,170	87,339	260,895	224,370	313,065
Fund balances, beginning of year	(46,516)	-	(7,020)	208,128	-	-	-
Fund balances, end of year	$ (4,516)	$ (18,452)	$ 35,150	$ 295,467	$ 260,895	$ 224,370	$ 313,065

CITY OF SONORA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	Special Revenue Fund						
	CalPERS Pension Prefunding Trust	PEG Capital Fees	Dragoon Gulch Trail	Benefit Zones	Historic Downtown Program	Vision Sonora	Historic Preservation
REVENUES							
Property tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	36,350	-	-	-
Investment earnings	80,378	1,676	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Other tax and franchises	-	4,282	-	-	-	-	-
Rental income	-	-	12,600	-	-	-	-
Service charges and miscellaneous	-	-	7,000	-	-	-	-
Total revenues	80,378	5,958	19,600	36,350	-	-	-
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	493
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Community development	-	67	-	64,814	-	-	-
Culture and leisure	-	-	16,412	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	-	67	16,412	64,814	-	-	493
Excess (deficiency) of revenue over expenditures	80,378	5,891	3,188	(28,464)	-	-	(493)
OTHER FINANCING SOURCES (USES)							
Operating transfer in	300,000	-	-	55,634	-	-	-
Operating transfer (out)	-	-	-	-	-	-	-
Total other financing sources (uses)	300,000	-	-	55,634	-	-	-
Net changes in fund balances	380,378	5,891	3,188	27,170	-	-	(493)
Fund balances, beginning of year	568,567	37,338	35,601	(27,134)	1,484	25,553	2,982
Fund balances, end of year	$ 948,945	$ 43,229	$ 38,789	$ 36	$ 1,484	$ 25,553	$ 2,489

CITY OF SONORA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	Special Revenue Fund						
	Gas Tax Fund	Highway Users' Tax-Section 2103	Road Maintenance and Rehabilitation (SB1)	Regional Surface Transportation Fund Program	Local Transportation Fund	In Lieu Parking Fees	Certified Access Specialist Fund
REVENUES							
Property tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-	3,063
Investment earnings	457	12,478	26,355	1,608	15,291	-	-
Intergovernmental	110,466	49,631	141,424	-	26,667	-	-
Other tax and franchises	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-
Service charges and miscellaneous	-	-	-	-	-	-	-
Total revenues	110,923	62,109	167,779	1,608	41,958	-	3,063
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Community development	-	-	-	-	-	-	-
Culture and leisure	-	-	-	-	-	-	-
Capital outlay	-	8,169	73,162	-	-	-	-
Total expenditures	-	8,169	73,162	-	-	-	-
Excess (deficiency) of revenue over expenditures	110,923	53,940	94,617	1,608	41,958	-	3,063
OTHER FINANCING SOURCES (USES)							
Operating transfer in	-	-	-	-	-	-	-
Operating transfer (out)	(110,000)	-	-	-	-	(10,439)	-
Total other financing sources (uses)	(110,000)	-	-	-	-	(10,439)	-
Net changes in fund balances	923	53,940	94,617	1,608	41,958	(10,439)	3,063
Fund balances, beginning of year	8,229	269,330	570,150	36,908	330,117	10,439	24,527
Fund balances, end of year	$ 9,152	$ 323,270	$ 664,767	$ 38,516	$ 372,075	$ -	$ 27,590

CITY OF SONORA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	Special Revenue Fund						
	Sunrise Hills Lighting & Landscaping	SLESF - COPS	Abandoned Vehicle	Asset Forfeiture	Low/Moderate Income Housing	Rural Capacity Grant (VFA)	Code 5 Fire Dept. Reimbursement
REVENUES							
Property tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-	-
Investment earnings	5,744	-	-	63	59,912	-	-
Intergovernmental	-	194,664	-	-	-	57,584	37,969
Other tax and franchises	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-
Service charges and miscellaneous	-	-	-	-	-	-	-
Total revenues	5,744	194,664	-	63	59,912	57,584	37,969
EXPENDITURES							
Current:							
General government	-	-	350	-	-	27,816	783
Public safety	-	-	-	-	-	5,100	47,734
Public works	-	-	-	-	-	-	824
Community development	3,506	-	-	-	8,300	-	-
Culture and leisure	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	3,506	-	350	-	8,300	32,916	49,341
Excess (deficiency) of revenue over expenditures	2,238	194,664	(350)	63	51,612	24,668	(11,372)
OTHER FINANCING SOURCES (USES)							
Operating transfer in	-	-	-	-	-	-	-
Operating transfer (out)	-	(175,000)	-	-	-	-	-
Total other financing sources (uses)	-	(175,000)	-	-	-	-	-
Net changes in fund balances	2,238	19,664	(350)	63	51,612	24,668	(11,372)
Fund balances, beginning of year	129,198	160,937	29,087	1,458	1,738,887	23,636	177,858
Fund balances, end of year	$ 131,436	$ 180,601	$ 28,737	$ 1,521	$ 1,790,499	$ 48,304	$ 166,486

CITY OF SONORA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	Capital Projects				Internal Service	
	Farmer's Market	South Sonora Lighting District	Greenly Road Extension Project	ATP Projects	Self-Insurance	Compensated Absences Reserve
REVENUES						
Property tax	$ -	$ 9,859	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Investment earnings	-	10,049	-	-	-	11,246
Intergovernmental	-	-	-	160,878	-	-
Other tax and franchises	-	-	-	-	-	-
Rental income	-	-	-	-	-	-
Service charges and miscellaneous	38,740	-	-	-	-	-
Total revenues	38,740	19,908	-	160,878	-	11,246
EXPENDITURES						
Current:						
General government	52	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	23,219	-
Community development	27,797	1,745	-	-	-	-
Culture and leisure	-	-	-	-	-	-
Capital outlay	-	-	-	200,040	-	-
Total expenditures	27,849	1,745	-	200,040	23,219	-
Excess (deficiency) of revenue over expenditures	10,891	18,163	-	(39,162)	(23,219)	11,246
OTHER FINANCING SOURCES (USES)						
Operating transfer in	-	-	-	-	23,219	1,528
Operating transfer (out)	-	(30,000)	-	-	-	-
Total other financing sources (uses)	-	(30,000)	-	-	23,219	1,528
Net changes in fund balances	10,891	(11,837)	-	(39,162)	-	12,774
Fund balances, beginning of year	14,706	241,071	175,000	11,986	344	258,043
Fund balances, end of year	$ 25,597	$ 229,234	$ 175,000	$ (27,176)	$ 344	$ 270,817

CITY OF SONORA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	Permanent Fund			
	SB2 Grant Programs	Regional Early Action Planning Grant	Cemetery	Total
REVENUES				
Property tax	$ -	$ -	$ -	$ 9,859
Licenses and permits	-	-	-	39,413
Investment earnings	-	-	13,629	284,555
Intergovernmental	-	-	-	897,166
Other tax and franchises	-	-	-	4,282
Rental income	-	-	-	12,600
Service charges and miscellaneous	-	-	451	46,191
Total revenues	-	-	14,080	1,294,066
EXPENDITURES				
Current:				
General government	-	-	-	29,494
Public safety	-	-	-	52,834
Public works	-	-	-	24,043
Community development	-	-	-	106,589
Culture and leisure	-	-	-	16,412
Capital outlay	-	-	-	333,176
Total expenditures	-	-	-	562,548
Excess (deficiency) of revenue over expenditures	-	-	14,080	731,518
OTHER FINANCING SOURCES (USES)				
Operating transfer in	77,327	7,865	-	1,305,573
Operating transfer (out)	-	-	(10,000)	(335,439)
Total other financing sources (uses)	77,327	7,865	(10,000)	970,134
Net changes in fund balances	77,327	7,865	4,080	1,701,652
Fund balances, beginning of year	(8,920)	(7,865)	317,083	5,311,192
Fund balances, end of year	$ 68,407	$ -	$ 321,163	$ 7,012,844

COMPLIANCE SECTION

HARSHWAL® & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the City Council
City of Sonora
State of California,

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of City of Sonora (the "City"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 5, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control exists* when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Harshwal & Company LLP

San Diego, California
March 5, 2026

CITY OF SONORA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2025

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be a material weakness(es)?	None reported
• Noncompliance material to financial statements noted?	No

CITY OF SONORA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2025

SECTION II - FINANCIAL STATEMENT FINDINGS

There were no findings reported in the current year.

CITY OF SONORA

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

The City had no findings noted in prior year that require a status update.

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

DATE: March 16, 2026

TO: Honorable Mayor and Members of the City Council

FROM: Tyler Summersett, Community Development Director

SUBJECT: Consider Adopting Resolution 03-16-2026-C Supporting the Closure of Stewart Street Between Lyons and Theall During the Sonora Farmers Market Season; and

Consider Extending the Farmers Market Season by Three (3) Weekends, from Mid-October Through the End of October with a Holiday Market Ahead of Thanksgiving.

RECOMMENDATION:

Consider Adopting Resolution 03-16-2026-C Supporting the Closure of Stewart Street Between Lyons and Theall during the Sonora Farmers Market Season; and

Consider Extending the Farmers Market Season by Three (3) Weekends, from Mid-October Through the End of October with a Holiday Market Ahead of Thanksgiving

BACKGROUND:

The Sonora Farmers Market has been a staple activity in downtown Sonora for over two (2) decades. The market has lived in the parking lot between Stewart and Shepherd, bounded by Theall and Linoberg on the north and south. The market is Certified by the State Agricultural Commissioner every year. The market operates from 7am to 11:30 am on Saturdays from May to October. The City operates the market through the Community Development Department with a contract Market Manager and assistant manager as the primary staff making the event happen week in and week out.

In addition to the Certified Farmers and Producers at the Market, there are also local artisans, vendors and food available. Typically, a musician is playing for the crowd as well. Overall, the Market is a community building event for the City and extended community where a diverse group of folks gather to shop, eat, and spend time together.

In the last two years, Electronic Benefits Transfer (EBT) has been added to the market benefitting those utilizing means tested government programs.

DISCUSSION / ANALYSIS:

Two recent planning studies have identified opportunities for growth and maturation of the Sonora Farmers Market—the first is Vision Sonora, and the second is the Linoberg Concept Report. Utilizing

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

these documents, and in partnership with Blue Zones Project, Staff brought a proposal to pilot the closure of Stewart Street to test the ideas previously presented in the planning materials. The popularity and success of the Sonora Farmers Market meant that prior to any formal changes we wanted to test out the changes.

City Council gave staff permission to close Stewart Street from Linoberg to Theall to expand the market prior the 2025 Market season. This allowed the Farmers Market team, led by Becky Howard (Market Manager), to invite more certified producers, artisans and food vendors to the Market. This closure transformed the previously very busy Stewart Street into additional programming space to grow the number of market participants. It also allowed for cost savings for the Market, as in previous years, the exterior of the Sugg House was rented from the owner to provide an outdoor sitting and social space. A detour (with signage) was created to move vehicular traffic traveling north/ south around the market on Shepherd Street.

Simultaneously, vendor fees at the Market were gently raised from $35 per space to $40. Vendor fees had been unchanged for many years. This provided the resources the City needed to hire a market assistant manager to help with the detour, utilization of Electronic Benefits Transfer (EBT) and vendor/attendee support at the market with a dedicated pop-up moved to a more visible location.

Other changes made to support the health of the market, included enhancing the crosswalks surrounding the Market. Public works expanded and re-striped the crosswalks at: Linoberg and Stewart; Theall and Stewart; Shepherd and Theall. Public works also re-habilitated the loading zone on Stewart Street (behind Diamondback) to support the dual goals of allowing for deliveries to downtown restaurants while also supporting an outdoor gathering space on Linoberg. Red zones were extended along Stewart Street (West) sidewalk (at Linoberg/Lyons and Theall) to consolidate business trashes. This allowed for trash and recycling totes to be removed from the sidewalks, so they are available to pedestrians. And finally, Blue Zones Project organized the construction of landscape planters which were placed and planted on either end of the red zone to improve the visual aesthetics of the area.

Outcomes from the pilot project include the City realizing a 50% growth in revenue generated from the market. Additionally, the market facilitated nearly $7,000 in EBT sales over the season!

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

Blue Zones Project was also instrumental in helping to survey vendors and market attendees regarding changes at the Market. Survey results are included as an attachment, but overall support for the modifications to the market were embraced.

As a result, Staff is recommending the adoption of Resolution 03-16-2026-A adopting the closure of Stewart Street during Sonora Farmers Market for this upcoming season and into the future.

Extending the Market Season was also heavily requested in the surveys and has been a regular input to our Market Managers over the years. Responding to this, Staff recommends approval of 3 additional Market days for the 2026 season. If approved, the Market season would be stretched to cover all of October (previously terminating after the second market in October) with one additional market day to experiment with a Market ahead of the Thanksgiving holiday.

FISCAL IMPACT:

The Farmer's Market Enterprise Fund is expected to generate approximately $,6000 in additional revenue from the extended market season. Additional operational costs will also be incurred; however, based on current estimates, the extension is anticipated to result in a net positive impact to the Enterprise Fund. Actual revenues and expenditures may vary depending on vendor participation and overall market activity.

ATTACHMENTS:

Attachment A- Resolution 03-16-2026-C
Attachment B- Sonora Farmers Market Survey Results

CORE COUNCIL PRIORITIES:

Economic Development/Growth and General Plan

RESOLUTION 03-16-2026-C

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SONORA SUPPORTING THE CLOSURE OF STEWART STREET BETWEEN LYONS AND THEALL DURING THE SONORA FARMERS MARKET SEASON

WHEREAS, the City has facilitated a Farmers Market in downtown Sonora since the late 1990's ; and

WHEREAS, the market takes place in the parking lot between Stewart (West), Shepherd (East) Theall (South) and Linoberg (North), informally known as the Sonora Farmers Market Parking Lot; and

WHEREAS, the Market is the longest standing Certified Market in the Region providing opportunity for Producers, Growers, Artisans and Vendors to bring their goods to the Community for sale; and

WHEREAS, the City supports Community access to locally produced, healthy foods; activity in its downtown core and a venue for residents, tourists, families, Artists to gather and mingle on Saturday mornings between May and October; and

WHEREAS, City studies such as Vision Sonora and the Linoberg Concept Report have identified the opportunity to grow the popular Farmers Market through the closure of Stewart Street; and

WHEREAS, Stewart Street was closed as part of a Pilot project for the 2025 Market Season to test the viability of growing the Market as outlined in the aforementioned Planning studies; and

WHEREAS, based upon the outcomes of the Pilot project—50% percent growth in revenue to the market, positive survey results from both Market Vendors and attendees regarding the closure, an effective detour that minimized impacts to motorists, insignificant impact to City departments (including Fire, Police, Public Works, Administration) and downtown businesses; and

WHEREAS, the results of the Pilot project showed enough benefit to continue the Stewart Street closure for all future seasons of the Farmers Market, beginning with the 2026 Market Season.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF SONORA DOES HEREBY RESOLVE AS FOLLOWS:

Stewart Street is approved for closure between Lyons and Theall during the Farmers Market season to support and enhance the growth, popularity and impact of the Sonora Farmers Market. Closure times shall extend from 6am to 1pm on Saturday's when a Farmers Market is being held.

PASSED AND ADOPTED as a Resolution of the City Council of the City of Sonora, California, at a regular meeting of said City Council held on **March 16, 2026**, by the following votes:

AYES: _____

NOES: _____

ABSENT: _____

Signed and dated: _____

_____

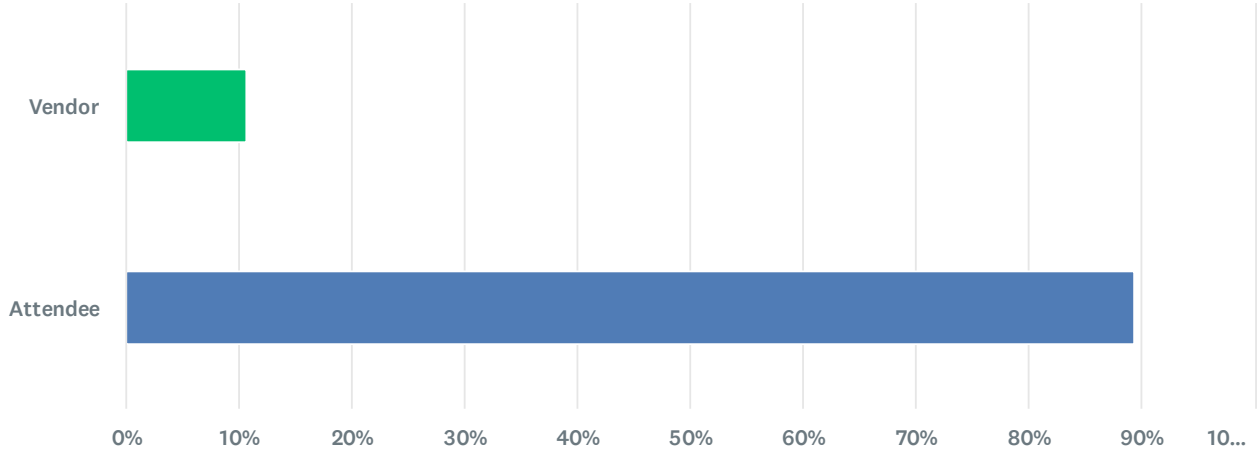
Ann Segerstrom
Mayor, City of Sonora

ATTEST: _____

Tracy Skelly
City Clerk, City of Sonora

Q1 Are you a market vendor or market attendee?

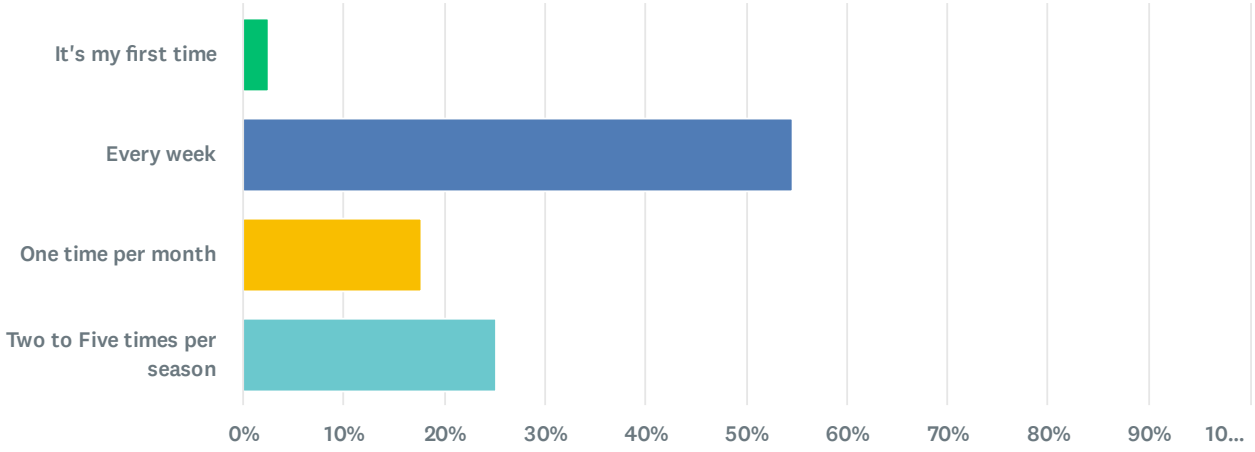
Answered: 170 Skipped: 2



Answer Choices	Percentage	Responses
Vendor	10.59%	18
Attendee	89.41%	152
Total		**170**

Q2 How often do you attend the Market?

Answered: 163 Skipped: 9



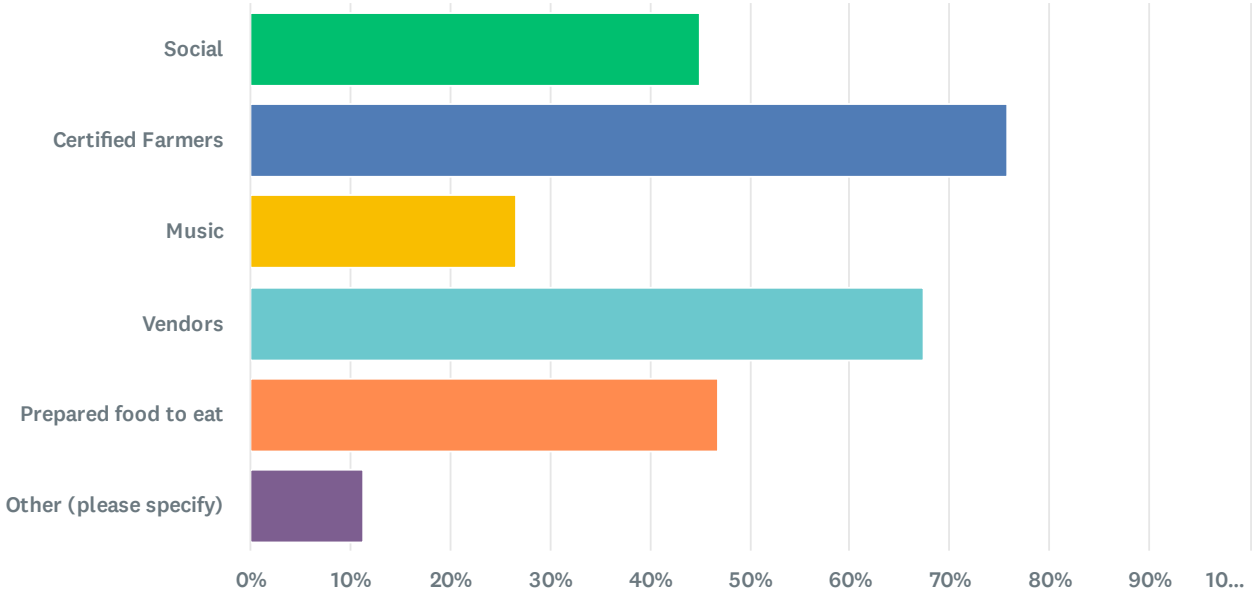
Answer Choices	Percentage	Responses
It's my first time	2.45%	4
Every week	54.60%	89
One time per month	17.79%	29
Two to Five times per season	25.15%	41
Show comments		
Total		**163**

#	OTHER (PLEASE SPECIFY)	DATE
1	Usually every other week	2/1/2026 2:37 PM
2	2-3 times per month?	2/1/2026 9:58 AM
3	not every week but often	1/31/2026 9:27 PM
4	When we can find parking	1/31/2026 8:33 PM
5	Just moved, can’t wait to go weekly	1/31/2026 11:54 AM
6	Used to go every week but. Now no handicap parking	1/31/2026 10:03 AM
7	Twice a month	1/31/2026 8:26 AM
8	I used to go every weekend but with kids the Saturday mornings don’t work by 11am	1/31/2026 8:07 AM
9	I used to go every week before kids	1/31/2026 6:52 AM
10	A few years ago	1/30/2026 7:45 PM
11	Twice a month	1/27/2026 12:40 PM
12	Twice a month	1/27/2026 12:33 PM

Item C.

Q3 Why do you come to the Market?

Answered: 169 Skipped: 3



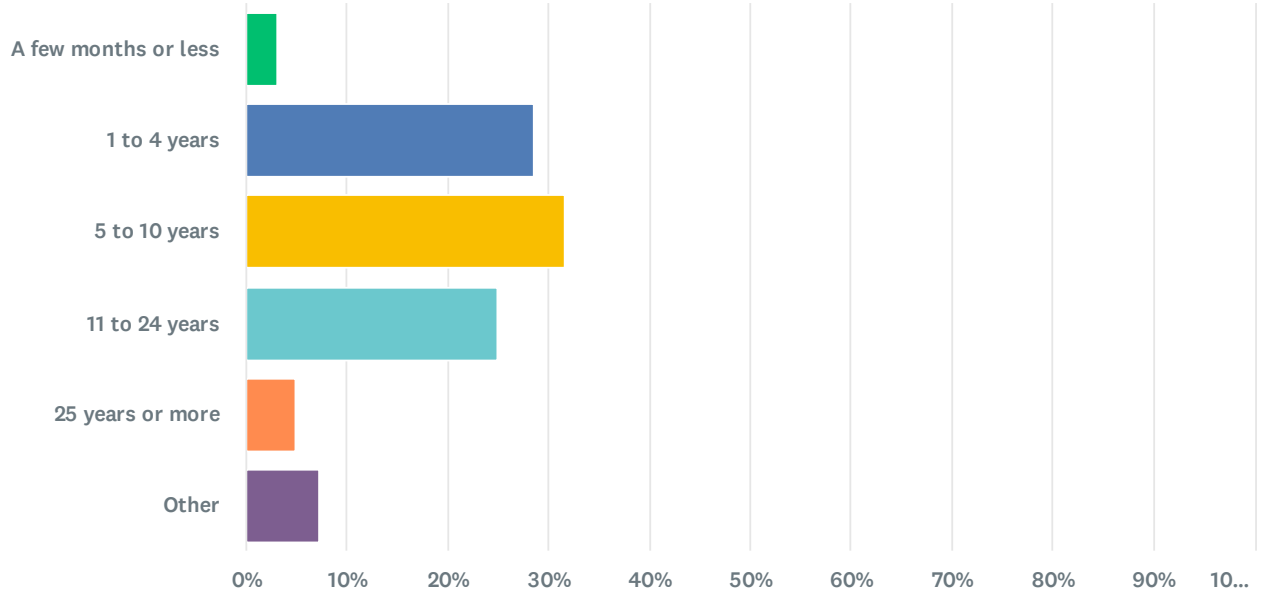
Answer Choices	Percentage	Responses
Social	44.97%	76
Certified Farmers	75.74%	128
Music	26.63%	45
Vendors	67.46%	114
Prepared food to eat	46.75%	79
Other (please specify) Show responses	11.24%	19
Total		**461**

195

#	OTHER (PLEASE SPECIFY)	DATE
1	Organic produce	3/3/2026 10:37 AM
2	It’s nice to look, eat, mingle, buy.	3/1/2026 6:19 PM
3	Fresh produce	2/28/2026 7:48 AM
4	Local produce	2/1/2026 2:01 PM
5	Excellent local produce and friendly vendors	2/1/2026 11:02 AM
6	Fresh fruit and veggies	2/1/2026 7:58 AM
7	Produce	1/31/2026 7:24 PM
8	Hope they have music	1/31/2026 11:54 AM
9	Loved the cider guys!!!	1/31/2026 9:57 AM
10	Selection of fruits and vegies is fantastic.	1/31/2026 8:50 AM
11	Fresh organic produce	1/31/2026 8:47 AM
12	I love the fresh produce. Since kids it’d be nice to have more hot ready to eat options, maybe something specifically kid friendly/entertaining.	1/31/2026 6:52 AM
13	Flowers and the bustle of the market is fun. Parking is awful though...	1/31/2026 5:46 AM
14	Coffee	1/30/2026 11:22 PM
15	Love the atmosphere!	1/30/2026 8:22 PM
16	It’s a vibe, sunshine, smiles, fruit and TAMALES	1/30/2026 7:00 PM
17	Make money to pay bills	1/27/2026 12:58 PM
18	Money	1/27/2026 12:42 PM
19	To sell my jewelry and interact with community	1/27/2026 12:33 PM

Q4 How long have you been coming to the market

Answered: 165 Skipped: 7

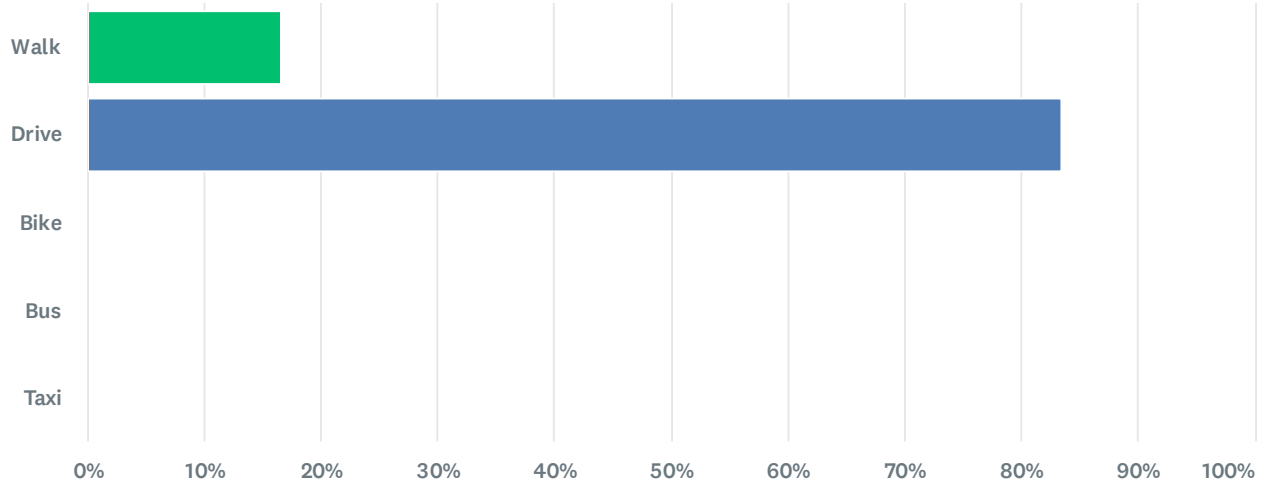


Answer Choices	Percentage	Responses
A few months or less	3.03%	5
1 to 4 years	28.48%	47
5 to 10 years	31.52%	52
11 to 24 years	24.85%	41
25 years or more	4.85%	8
Other	7.27%	12
Show comments		
Total		**165**

#	OTHER (PLEASE SPECIFY)	DATE
1	Since the 1st year	2/5/2026 5:28 AM
2	Since it started. No concept of time. Ha.	1/31/2026 7:24 PM
3	Planning going weekly	1/31/2026 11:54 AM
4	Since it started	1/27/2026 4:41 PM
5	first time	1/27/2026 4:38 PM
6	1st time	1/27/2026 4:37 PM
7	It's my first time	1/27/2026 4:33 PM
8	For however long it has been here	1/27/2026 4:32 PM
9	Since the beginning	1/27/2026 4:31 PM
10	As long as it's been	1/27/2026 4:30 PM
11	Forever - for however long it has been here	1/27/2026 4:29 PM
12	Years	1/27/2026 2:36 PM
13	Years	1/27/2026 12:24 PM
14	Years	1/27/2026 12:23 PM
15	Many Years	1/27/2026 11:57 AM
16	Years	1/27/2026 11:49 AM
17	Long	1/27/2026 11:47 AM

Q5 What's your mode of transportation to the Market?

Answered: 169 Skipped: 3

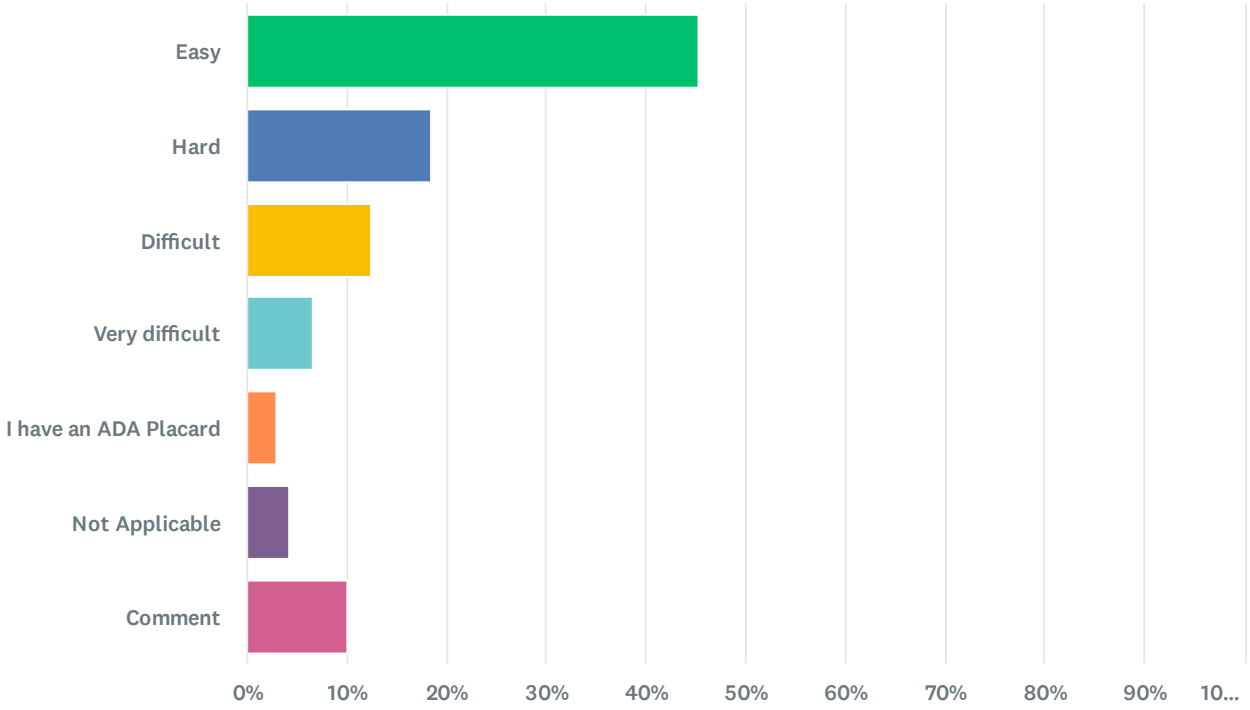


Answer Choices	Percentage	Responses
Walk	16.57%	28
Drive	83.43%	141
Bike	0%	0
Bus	0%	0
Taxi	0%	0
Show comments		
Total		**169**

#	OTHER (PLEASE SPECIFY)	DATE
1	I either walk or drive	2/1/2026 7:58 AM
2	Before kids I lived downtown and loved walking in	1/31/2026 6:52 AM
3	Won't let me say, but Bike AND Drive, depending	1/30/2026 9:14 PM
4	Walk and drive	1/30/2026 7:00 PM
5	From Calaveras County/Arnold	1/27/2026 1:03 PM

Q6 How difficult is it to find parking for the market?

Answered: 168 Skipped: 4

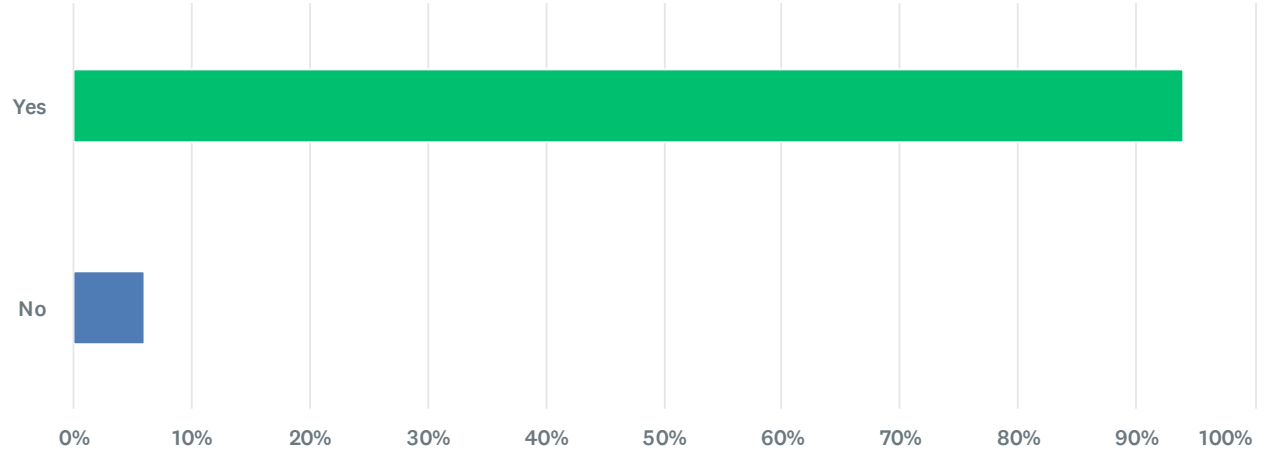


Answer Choices	Percentage	Responses
Easy	45.24%	76
Hard	18.45%	31
Difficult	12.50%	21
Very difficult	6.55%	11
I have an ADA Placard	2.98%	5
Not Applicable	4.17%	7
Comment Show responses	10.12%	17
Total		**168**

#	COMMENT	DATE
1	I go early	2/4/2026 12:56 PM
2	We need the ADA parking on S. Shepard St. There wasn't enough when only a few spaces on Stewart St.	2/1/2026 3:48 PM
3	Between easy and hard	2/1/2026 2:37 PM
4	I go real early each week	2/1/2026 8:05 AM
5	If I drive it’s entirely dependent on the time of day that I go.	2/1/2026 6:26 AM
6	Hard, you have to walk a few blocks usually which is why I use to go to the peaceful valley market. Alas when Erin left the experience was lost there.	1/31/2026 9:27 PM
7	it depends on the time of day, I try to get there about 7 30	1/31/2026 1:38 PM
8	I just walk if not close	1/31/2026 11:54 AM
9	And I have ADA plates	1/31/2026 11:06 AM
10	The first and last market are always difficult but for the most part it’s not bad	1/31/2026 9:38 AM
11	It’s difficult with kids and one with a wheelchair, we have a ada placard but it’s not easy	1/31/2026 8:07 AM
12	It’s not the worst but can feel hectic sometimes	1/31/2026 6:52 AM
13	I come at 7:15 so I can find parking	1/31/2026 6:04 AM
14	Depends on the time of day	1/30/2026 8:27 PM
15	Moderate	1/27/2026 4:35 PM
16	It's Easy because I come early	1/27/2026 2:36 PM
17	Easy if you come early, Hard if you come late	1/27/2026 1:07 PM

Q7 I feel safe walking from my car/home to the Market.

Answered: 166 Skipped: 6

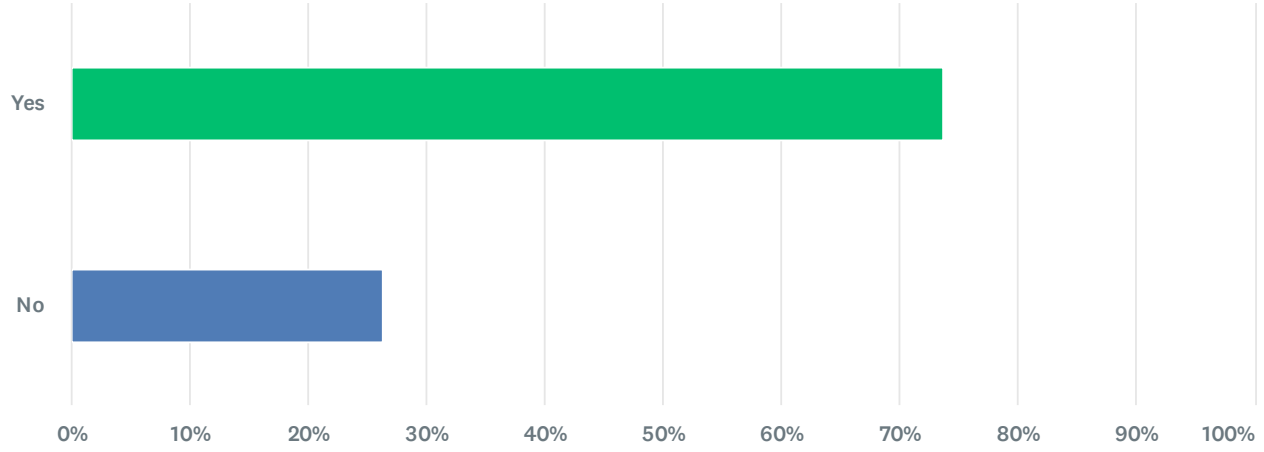


Answer Choices	Percentage	Responses
Yes	93.98%	156
No	6.02%	10
Show comments		
Total		**166**

#	OTHER (PLEASE SPECIFY)	DATE
1	I have balance problems and the walkways present problems for me	1/31/2026 2:48 PM
2	I feel safe socially! But car traffic worries me	1/31/2026 6:52 AM
3	I am aware of my suroundings but ya, I'm nervous if I'm by myself.	1/31/2026 5:46 AM
4	I live in Columbia	1/30/2026 9:14 PM
5	Depends what spot I find	1/30/2026 7:35 PM
6	No side walks up to my neighborhood although I am a six minute walk	1/30/2026 7:00 PM
7	Even though the 4-way stop can be treacherous	1/27/2026 1:04 PM
8	Weird question	1/27/2026 1:03 PM
9	It's safe except for Lyon's Street	1/27/2026 12:39 PM
10	Drivers!!	1/27/2026 12:34 PM

Q8 I am aware of the Stewart St. closure pilot project for the Market

Answered: 167 Skipped: 5

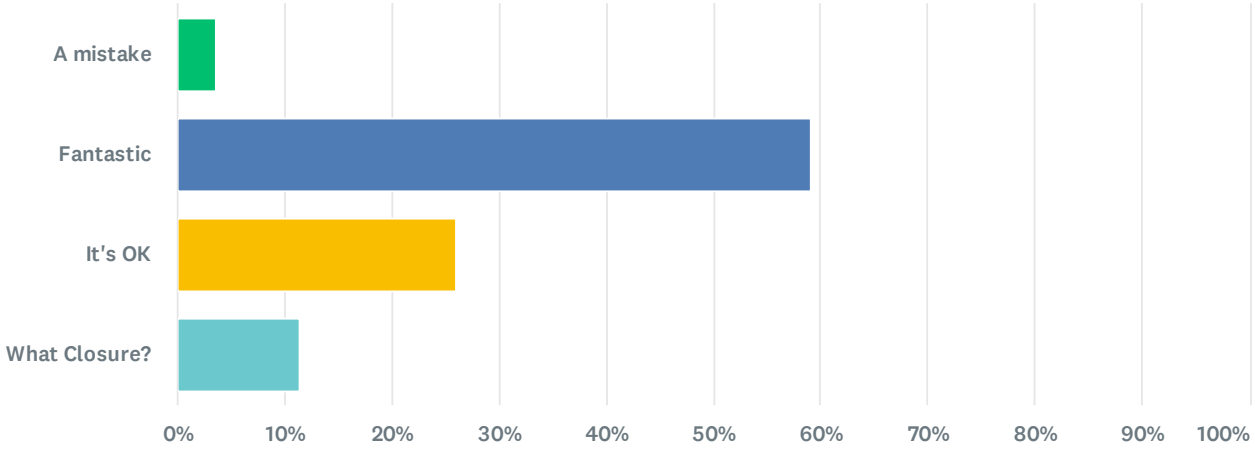


Answer Choices	Percentage	Responses
Yes	73.65%	123
No	26.35%	44
Show comments		
Total		**167**

#	OTHER (PLEASE SPECIFY)	DATE
	There are no responses.	

Q9 Closing Stewart St. during the Market is.....

Answered: 166 Skipped: 6

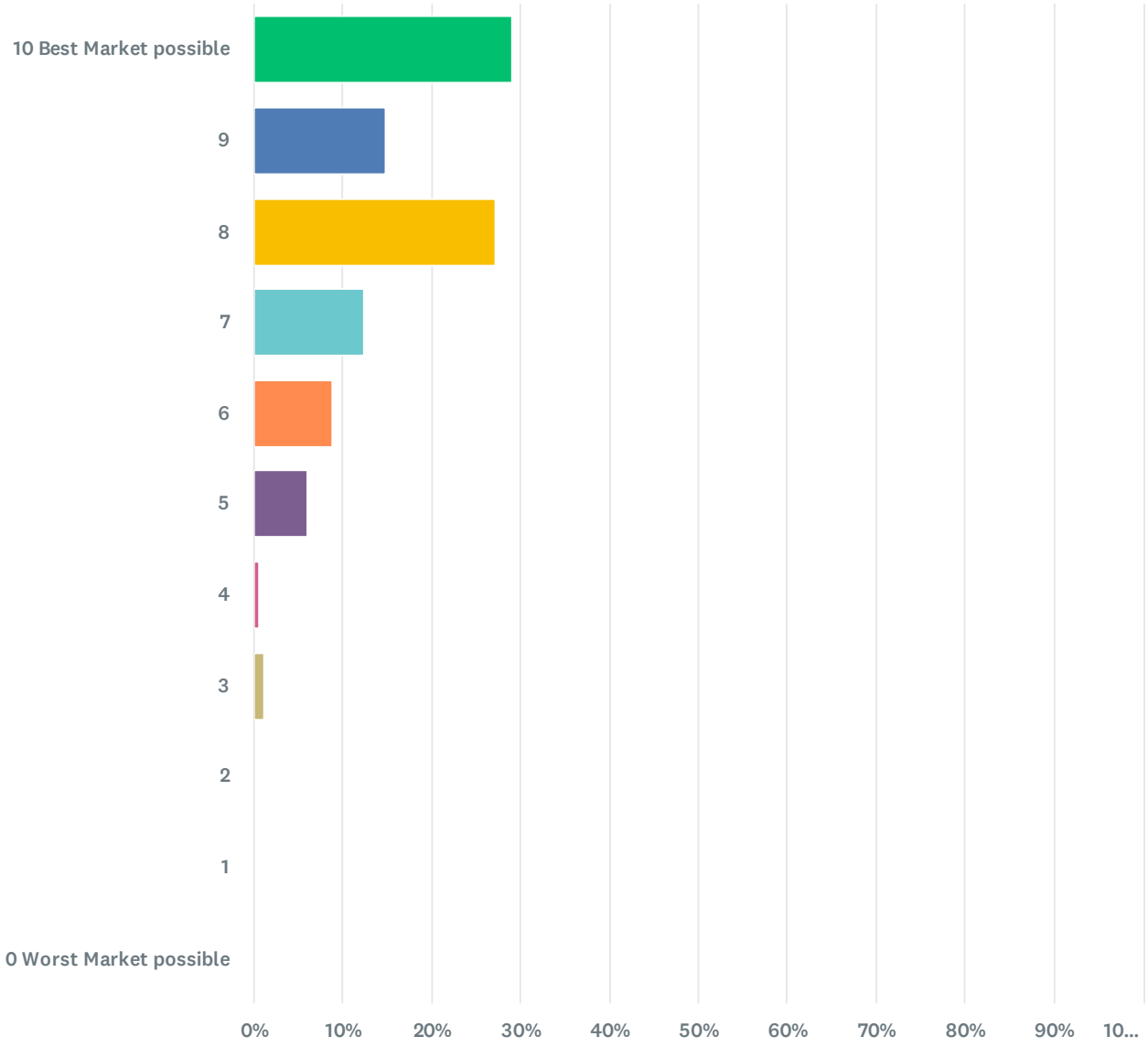


Answer Choices	Percentage	Responses
A mistake	3.61%	6
Fantastic	59.04%	98
It's OK	25.90%	43
What Closure?	11.45%	19
Show comments		
Total		**166**

#	OTHER (PLEASE SPECIFY)	DATE
1	An idea to try	1/31/2026 12:23 PM
2	But should be expanded	1/31/2026 11:06 AM
3	The vendors and quality of goods are just okay	1/31/2026 10:55 AM
4	What about finding a larger parking lot in downtown instead of closing off the street? Closing the street made for traffic and parking problems. What about the lower Savemart lot?	1/31/2026 6:04 AM
5	I thought it made sense	1/30/2026 8:22 PM
6	I dont know	1/30/2026 8:21 PM
7	Haven’t been since the closing	1/30/2026 7:45 PM
8	But we need more elderly parking and handicapped parking, my 86yo neighbor can’t find close parking to go	1/30/2026 7:00 PM

Q10 Using a scale of 0 to 10, where 0 is the worst and 10 is the best, how would you rate the Sonora Farmers Market?

Answered: 169 Skipped: 3



Rating	Percentage	Responses
10 Best Market possible	28.99%	49
9 / 11	14.79%	25
8 / 11	27.22%	46
Average 9.17		**169**

Rating	Percentage	Responses
7 / 11	12.43%	21
6 / 11	8.88%	15
5 / 11	5.92%	10
4 / 11	0.59%	1
3 / 11	1.18%	2
2 / 11	0%	0
1 / 11	0%	0

Q11 What suggestions do you have to improve the Market?

Answered: 102 Skipped: 70

#	RESPONSES	DATE
1	More of a variety of organic produce, even if it means going further outside the county. I still want our close by locals to have priority, but on crops they can't / don't grow, expand the vendors	3/3/2026 10:37 AM
2	The location for the market, should be bigger, maybe more vendors -	3/1/2026 6:19 PM
3	more farmers!	3/1/2026 6:15 AM
4	It can feel congested, would like more space and easier parking	2/28/2026 2:14 PM
5	The prices are ridiculously high for fresh fruits/vegetables and not a lot of vendors or variety	2/28/2026 7:48 AM
6	Not open at the butt crack of dawn on a Saturday, some of have kids to get ready	2/27/2026 9:58 PM
7	Expand and add more variety of vendor types	2/27/2026 5:52 PM
8	Bigger	2/6/2026 1:22 PM
9	Having vendors that make handmade goods locally should be a focus.	2/5/2026 10:01 PM
10	Extend, make it an hour longer.	2/5/2026 5:28 AM
11	Extending the market season! Or better yet - have it be year round	2/4/2026 7:14 PM
12	More vendors	2/4/2026 12:56 PM
13	Nothing comes to mind	2/4/2026 6:21 AM
14	Add seafoods	2/3/2026 8:38 AM
15	Expand vendor space and attract more vendors	2/1/2026 11:01 PM
16	1. More prepared food vendors, more variety including sandwiches 2. More fruit and veggie vendors and a little less artisans vendors. 3. Most importantly to me, more fruit and veggie vendors that accept the senior vouchers.	2/1/2026 3:48 PM
17	No suggestions. It's wonderful	2/1/2026 2:37 PM
18	None. It's perfect. Don't change a thing.	2/1/2026 11:02 AM
19	Add more vendors and also maybe consider doing it in the evenings instead of mornings.	2/1/2026 8:32 AM
20	Close Shepherd instead	2/1/2026 8:10 AM
21	More meat venders. I know it's a stretch, but a fish vender would be terrific. You do such a great job!!!	2/1/2026 8:05 AM
22	More variety in the vendors	2/1/2026 7:58 AM
23	Maybe even have an evening weekday market for a few hours	1/31/2026 11:20 PM
24	parking of course, I bigger location	1/31/2026 9:27 PM
25	More parking	1/31/2026 8:33 PM
26	Move it to the fairgrounds. It's outgrown the current lication.	1/31/2026 8:05 PM
27	More organic farmers.	1/31/2026 8:05 PM
28	Love the kids activities but they're in the sun. Move them to another part of the market please 🙏	1/31/2026 7:45 PM
29	Allow dogs. I get some that why the rule is there - many owners can't manage dogs, dog	1/31/2026 7:24 PM

	waste, and overall presence of dogs BUT outdoor events are so beneficial and fun for family pets.	
30	A drop-off/pickup location for challenged walkers	1/31/2026 2:48 PM
31	Increase fruit and vegetable vendors and	1/31/2026 1:51 PM
32	Spread it around Washington street. Allow vendors to set up around the park (especially food trucks) and other small locations. Competition drives business. Look at Christkindle mart in Bethlehem PA. 20 years ago it was tiny, they made the correct choices https://www.christkindlmarket.com/	1/31/2026 11:06 AM
33	Less stuff vendors with items/crafts and more whole foods	1/31/2026 10:55 AM
34	Bring bk handicap parking no animals	1/31/2026 10:03 AM
35	Wish it had a park/grassy area. Could you do this at courthouse park?	1/31/2026 9:38 AM
36	A new location with bigger space for more booths and easier parking and access.	1/31/2026 9:34 AM
37	I think it would be more beneficial to close Shepherd St instead of Stewart St.	1/31/2026 9:06 AM
38	Make it larger, with more vendors	1/31/2026 8:19 AM
39	Get back to roots. More farmers… there are too many other miscellaneous booths selling random trinkets and stuff. I go there to buy produce, jarred items, and overall groceries.	1/31/2026 8:17 AM
40	It would be nice to have the market open earlier in the year. Or a smaller market in the winter time.	1/31/2026 8:16 AM
41	Longer hours or evening hours or switch to Sunday- the Friday night market in sonora was the best- we could go as a family, we also go to murphys for the Sunday market so we can go as a family- we live in a tourist town so saturday mornings are still work days for a lot of the locals	1/31/2026 8:07 AM
42	More music	1/31/2026 8:04 AM
43	Longer hours Portion for flea market	1/31/2026 7:24 AM
44	The closing of Stewart street and reduced handicap parking made it almost impossible for me to attend the market. I only went one time last summer due to the change. I would like to see the market venue to return to the way it was before.	1/31/2026 7:02 AM
45	Places to sit and eat/socialize	1/31/2026 6:52 AM
46	More vendors. Try to attract tourists healthy food options activities for kids	1/31/2026 6:11 AM
47	Maybe move it to a place where parking isn't such a hassle....that downtown area is so congested on a normal day. And during the growing season, I don't see why Mom n Pop farmers can't sell their wares. Ya'll should consider a day where everyone could pay for a space and sell their stuff..like Turlock has the sales yard on Tuesdays. That's so much fun.	1/31/2026 5:46 AM
48	Stop allowing established businesses with existing storefronts in Sonora to sell at the market. Instead, prioritize vendors who truly need the opportunity—individuals selling homemade breads, foods, and goods while working to build their small businesses. Farmers markets are meant to support small, local makers, not give established storefronts a monopoly on certain products. Selling homemade items is the heart of a farmers market—otherwise, it might as well be a store owners' market.	1/31/2026 1:00 AM
49	Possibly being open a few extra hours!	1/30/2026 10:36 PM
50	The blacktop is too hot in the summer months and prevents me from attending every weekend. A grassy/natural ground would be much preferred.	1/30/2026 10:18 PM
51	Move to a location with more parking. I would go every week if parking wasn't such an issue.	1/30/2026 10:03 PM
52	Last year some of the musicians were too loud. Also it would be nice to have it open a few more hours.	1/30/2026 9:47 PM
53	I wish it had a grassy patch	1/30/2026 9:43 PM
54	More vendors with more variety	1/30/2026 9:37 PM

55	Limited hours means the market is extremely packed at all times, more hours would be awesome! Also more prepared food variety	1/30/2026 9:29 PM
56	A few spots for local organizations to table would be great. Non-profits community organizations like the historical society, granny basketball, cat rescue whatever. These groups don't want to be there all the time, so rotating would be fine. 3-5 spots.	1/30/2026 9:14 PM
57	Too many non-food vendors. We need more food variety like the markets in Pleasanton & Concord.	1/30/2026 9:10 PM
58	Extended hours, I live in Groveland. By the time I get there it's closing	1/30/2026 8:48 PM
59	More farmers, especially organic, fewer non food vendors	1/30/2026 8:25 PM
60	Benches to sit. I thought closing Stewart to offer more seating was a good idea. When people have a place to sit, they stay longer. Maybe a shuttle from the parking garage or Grocery Outlet or the museum would add more parking	1/30/2026 8:22 PM
61	More Seating	1/30/2026 8:21 PM
62	Nothing, keep it up	1/30/2026 8:11 PM
63	I wouldn’t change anything!!	1/30/2026 8:07 PM
64	Absolutely nothing! It’s perfect. It’s community!!!	1/30/2026 7:46 PM
65	Farmers market are for food not the craft	1/30/2026 7:45 PM
66	Wish it went longer into the day	1/30/2026 7:35 PM
67	Social media presence and promoting vendors. Food and drink options.	1/30/2026 7:23 PM
68	more ART, live painting, more artists made booths,	1/30/2026 7:00 PM
69	More kids activities/vendors	1/30/2026 5:44 PM
70	Allow dogs.	1/30/2026 5:32 PM
71	great! I wish there were even more vendors!	1/30/2026 5:06 PM
72	Have a winter farmers market	1/27/2026 4:41 PM
73	Have it all year. More different products	1/27/2026 4:40 PM
74	til 1pm	1/27/2026 4:38 PM
75	Have market open all year. Awesome time :)	1/27/2026 4:37 PM
76	Have it longer throughout the year	1/27/2026 4:36 PM
77	Longer hours	1/27/2026 4:35 PM
78	Would it be possible for the general public to purchase tokens? with a credit card?	1/27/2026 4:34 PM
79	This is great!	1/27/2026 4:33 PM
80	I love it	1/27/2026 4:32 PM
81	array of vendors	1/27/2026 4:31 PM
82	Have an indoor market in the winter	1/27/2026 4:30 PM
83	It's good - we like it!	1/27/2026 4:29 PM
84	Continue for winter	1/27/2026 2:36 PM
85	Let the market go at least until Thanksgiving	1/27/2026 1:07 PM
86	Ask the "farmers" before you make such drastic changes. Most of the shoppers who won't come back will not have a voice on this survey. You also need to clearly state where the handicapped parking is located.	1/27/2026 1:03 PM
87	Better music	1/27/2026 12:48 PM
88	More food vendors	1/27/2026 12:44 PM

89	More streets	1/27/2026 12:41 PM
90	More vendors	1/27/2026 12:39 PM
91	Local restaurants with booths Flower vendors	1/27/2026 12:37 PM
92	It's too expensive Too Many flies Too many dogs	1/27/2026 12:34 PM
93	Always like to more vendors	1/27/2026 12:33 PM
94	It's one of the reasons I retired here!	1/27/2026 12:29 PM
95	I can't think of anything!	1/27/2026 12:23 PM
96	Year round	1/27/2026 12:22 PM
97	All-year market	1/27/2026 12:21 PM
98	Make it a year-round market	1/27/2026 11:58 AM
99	Extend the dates. How about renting the Armory during the non-summer?	1/27/2026 11:57 AM
100	Have an indoor winter market	1/27/2026 11:52 AM
101	More!	1/27/2026 11:48 AM
102	They're all awesome!	1/27/2026 11:47 AM

What responses say

Respondents offered a range of suggestions to improve the Farmers Market, with overall sentiment mixed and leaning slightly negative. Many highlighted the need for greater vendor and product variety, especially more local farmers and food options, while some called for prioritizing small or new vendors over established businesses. Adjustments to the market's operating schedule, such as extended or year-round hours, were also frequently mentioned. A few respondents raised concerns about parking, accessibility, and the current location's congestion. Other suggestions included expanding market space, adding seating, and addressing pricing. Feedback reflects a desire for a more accessible, diverse, and community-focused market.

Positive: **14%** Neutral: **64%** Negative: **22%** Undetected: **1%**

View details

Q12 How has the Stewart Street closure affected you - positively and/or negatively?

Answered: 46 Skipped: 126

#	RESPONSES	DATE
1	Positively	3/3/2026 10:37 AM
2	It's a total non-issue	2/28/2026 8:00 PM
3	Hasn’t affected us at all	2/27/2026 8:43 PM
4	Positively	2/27/2026 5:52 PM
5	Hasn't	2/5/2026 5:28 AM
6	Nice addition	2/4/2026 12:56 PM
7	Neither way	2/4/2026 6:21 AM
8	Indifferent	2/3/2026 8:38 AM
9	Positive- better ease when taking children	2/2/2026 6:35 AM
10	Need more signage to direct people to parking and detours	2/1/2026 11:01 PM
11	Love how there are so many vendors.Great variety to choose from	2/1/2026 10:02 PM
12	It's a good thing and doesn't impact anything. Nice to enjoy the market without cars and trucks driving by. Much safer and more inviting.	2/1/2026 8:05 AM
13	Absolutely positive and every time I have used it I am grateful it is there	2/1/2026 6:26 AM
14	Indifferent	1/31/2026 11:20 PM
15	Jams up the flow of traffic.	1/31/2026 8:05 PM
16	Positive	1/31/2026 2:48 PM
17	Neutral to mildly annoying	1/31/2026 10:55 AM
18	Causes traffic but keeps pedestrians safe so it evens out	1/31/2026 9:38 AM
19	No affect	1/31/2026 8:47 AM
20	Easier to walk around with no traffic.	1/31/2026 8:19 AM
21	No affect	1/31/2026 8:04 AM
22	Its a little inconvenient but only once a week	1/31/2026 7:24 AM
23	See comment #11	1/31/2026 7:02 AM
24	Only positively, it’s nice to have the extra space.	1/30/2026 10:18 PM
25	N/A	1/30/2026 9:45 PM
26	Positive, its less stressful having to worry about traffic while trying to enjoy everything	1/30/2026 9:43 PM
27	Positive. It brings the Sonora Market into the Top Level	1/30/2026 9:32 PM
28	I think it is a positive	1/30/2026 8:22 PM
29	NA	1/30/2026 8:21 PM
30	N/A	1/30/2026 8:07 PM
31	Positively	1/30/2026 7:46 PM

32	Positive! We love the space to sit down with our family and eat and love that they put out coloring pages and friends for kids.	1/30/2026 5:44 PM
33	Negatively. Made set up so much harder, far parking. Extend set up and breakdown time. *Allow farmers to park behind their booths.	1/27/2026 4:49 PM
34	Positively since we are on Stewart Street	1/27/2026 12:59 PM
35	Positively	1/27/2026 12:58 PM
36	Positively	1/27/2026 12:57 PM
37	Positively - more foot traffic	1/27/2026 12:55 PM
38	Positively - it saves the market vehicle invasion	1/27/2026 12:53 PM
39	It's been a great addition for our visitors to have more selections to choose from.	1/27/2026 12:52 PM
40	Neither. It's been fine either way	1/27/2026 12:48 PM
41	Neither	1/27/2026 12:47 PM
42	Made it busier, more regular traffic	1/27/2026 12:46 PM
43	Positively	1/27/2026 12:44 PM
44	Positive	1/27/2026 12:42 PM
45	I think it has added to the foot traffic - I love it!	1/27/2026 12:33 PM
46	Positively	1/27/2026 12:25 PM

What responses say

Responses to the Stewart Street closure at the farmers market are mostly positive, with many appreciating improved pedestrian safety, increased walkability, and a more inviting, family-friendly atmosphere. Some respondents noted benefits such as reduced vehicle traffic, expanded public space, and greater vendor variety. A few mentioned challenges, including increased traffic congestion, crowding, and logistical difficulties for vendors, particularly with setup and parking. Neutral feedback focused on minor inconveniences or lack of impact. Overall, most participants feel the closure enhances the market experience, though a small number highlight operational concerns and traffic issues that could be addressed.

Positive: **59%** Neutral: **24%** Negative: **11%** Undetected: **7%**

View details

Q15 What can the City do to make the Farmers Market more successful for you?

Answered: 46 Skipped: 126

#	RESPONSES	DATE
1	PARKING	3/3/2026 10:37 AM
2	Would love more options for market times and days. Maybe a week night market could happen at a different location in addition to the Saturday market.	2/28/2026 2:14 PM
3	Limit the cost to venders so more will attend	2/27/2026 9:58 PM
4	It’s perfect just like it is. Don’t mess with it	2/27/2026 8:43 PM
5	Extend the time.	2/5/2026 5:28 AM
6	Have a year round market!	2/4/2026 7:14 PM
7	Happy with it	2/4/2026 6:21 AM
8	Not sure	2/3/2026 8:38 AM
9	Better signs to attract people while improving traffic flow	2/1/2026 11:01 PM
10	The city needs to work on ways to keep the shopping areas and farmers market area clean. In Murphys the sidewalks and other areas are washed down daily and the shop owners are not having to do this. The city does this. You can't say it wastes water when the fire department and city maintenance let water flow in areas all the time. Businesses downtown bring $$$ to our city. It's the least we can do❤️	2/1/2026 8:05 AM
11	More produce vendors	2/1/2026 6:26 AM
12	Move it to the fairgrounds.	1/31/2026 8:05 PM
13	Better parking, bbq vendor	1/31/2026 6:54 PM
14	More organic farmers	1/31/2026 10:55 AM
15	Add handicap parkingvrr	1/31/2026 10:03 AM
16	Rotating vendors, longer market season	1/31/2026 9:38 AM
17	It’s great as is except sometimes hard to find parking	1/31/2026 8:47 AM
18	Above	1/31/2026 8:17 AM
19	There should be a larger area for people to be able to sit and hang out at the market. Either to enjoy music, eat food, let their children play, etc.	1/31/2026 7:58 AM
20	Offer flea market space	1/31/2026 7:24 AM
21	Make it more accessible. Better parking for seniors.	1/31/2026 7:02 AM
22	It was always easy for me to walk from my home to the market and back. It is crowded but everyone knows that and is pleasant with each other.	1/31/2026 5:36 AM
23	Have it at a park, like Angels Camp does!	1/30/2026 10:18 PM
24	See umber 11	1/30/2026 10:03 PM
25	More promotion on social media, more flyers around town, just generally more awareness within the community and online needs to be a priority.	1/30/2026 9:45 PM
26	More bathrooms somehow would be great	1/30/2026 9:43 PM
27	Extend hours to noon	1/30/2026 9:10 PM

28	I like the extra seating. More things for kids to do, free if possible.	1/30/2026 8:22 PM
29	More shaded area to hang out	1/30/2026 8:21 PM
30	N/A	1/30/2026 8:07 PM
31	It’s perfect	1/30/2026 7:46 PM
32	More space	1/30/2026 7:35 PM
33	Signage pointing to the market for non locals to find it from Washington st.	1/30/2026 7:23 PM
34	*Attract more customers by bringing vendors that bring customers *More marketing *Online & pre-paid vendor fees for the whole market season *Bring vendors in who attract customers *Extend market season to be congruent with farmers fall grown season (aka: Thanksgiving) *Require vendors to commit to the whole season (every market) as this creates consistent customer returns	1/27/2026 4:49 PM
35	Keep doing it. Thank you!!	1/27/2026 4:29 PM
36	Improve marketing and social media	1/27/2026 12:58 PM
37	Advertisement for food vendors	1/27/2026 12:57 PM
38	Leave it alone, it's perfect	1/27/2026 12:53 PM
39	Advertise for vendors. Maybe feature vendors on social media sites	1/27/2026 12:52 PM
40	Expand it even more - bigger area	1/27/2026 12:48 PM
41	Things are great	1/27/2026 12:47 PM
42	More parking?	1/27/2026 12:46 PM
43	Nothing I can think of	1/27/2026 12:44 PM
44	More marketing	1/27/2026 12:41 PM
45	More vendors	1/27/2026 12:33 PM
46	Keep up the good work!	1/27/2026 12:29 PM

What responses say

Responses to how the City could make the Farmers Market more successful were mostly neutral, with a focus on practical improvements. Many suggested recruiting more vendors, expanding market hours or days, and increasing parking accessibility. Some highlighted the need for better marketing, more family-friendly amenities, and additional market space. A few mentioned lowering vendor fees, improving signage, or exploring new locations. Positive feedback noted satisfaction with the current setup, while a small minority raised concerns about cleanliness and location. Overall, most respondents seek incremental enhancements to convenience, variety, and accessibility, with few expressing major dissatisfaction.

Positive: **26%** Neutral: **67%** Negative: **4%** Undetected: **2%**

View details

Q16 What would you like to see more of at the market?

Answered: 43 Skipped: 129

#	RESPONSES	DATE
1	Multiple vendors for berries because they sell out, would LOVE a bbq vendor like we've had in the past	3/3/2026 10:37 AM
2	More variety of produce and also things like mobile knife sharpening and zero waste refill stations for home goods	2/28/2026 2:14 PM
3	Herbs and vegetable variety at reasonable prices	2/28/2026 7:48 AM
4	Food	2/27/2026 9:58 PM
5	Specialty baked goods	2/27/2026 5:52 PM
6	Potted plants for sale would be cool! Such as a booth put on by a local plant nursery. Another alternative vendor idea is having a masseuse!	2/4/2026 7:14 PM
7	Seafood, BBQ oysters	2/3/2026 8:38 AM
8	Music. Mimosas. Interesting local wares. Not just produce.	2/1/2026 11:01 PM
9	Activities for kids	2/1/2026 8:32 AM
10	We have such a nice market. Maybe speaker music when we can't get live musicians ?	2/1/2026 8:05 AM
11	Flowers	1/31/2026 11:20 PM
12	Competitive produce.	1/31/2026 8:05 PM
13	Excellent cooked food, organic produce	1/31/2026 6:54 PM
14	More fresh produce and baked goods	1/31/2026 10:55 AM
15	Happy with what is offered	1/31/2026 10:03 AM
16	Music	1/31/2026 9:38 AM
17	Flowers, artists, produce, ready to eat vendors	1/31/2026 8:19 AM
18	Above	1/31/2026 8:17 AM
19	Eggs	1/31/2026 7:58 AM
20	More vendors and more variety	1/31/2026 6:04 AM
21	Local certified meat providers like Old Barn Beef out of Groveland for example	1/31/2026 5:36 AM
22	Cooler location - Rotary Park? Fairgrounds?	1/30/2026 10:18 PM
23	Organic produce	1/30/2026 10:03 PM
24	I think it's already a great balance of produce, prepared food, and artisans. The kids crafting area is great! Maybe hosting a rotating spot each week for a different kid-owned business to sell next to the crafting area.	1/30/2026 9:45 PM
25	Community building activities.. like classes or talks about healthy or interesting subjects.	1/30/2026 9:43 PM
26	More variety of produce & food options	1/30/2026 9:10 PM
27	Crafts. Area for kids to play	1/30/2026 8:22 PM
28	Family fun	1/30/2026 8:21 PM
29	N/A	1/30/2026 8:07 PM
30	More food vendors less crafters	1/30/2026 7:45 PM

Q17 Other comments?

Answered: 16 Skipped: 156

#	RESPONSES	DATE
1	I brought a visitor from out of country to buy ingredients for a dinner and the price we spent on herbs/fruits/vegetables was completely unaffordable for the average person	2/28/2026 7:48 AM
2	Over good exp.	2/27/2026 9:58 PM
3	I love the market! Thank you for all the work to make it happen	2/4/2026 7:14 PM
4	I love it as is!	2/2/2026 7:53 PM
5	Have you considered moving to the park???	2/1/2026 8:10 AM
6	Sonora is doing a great job with the market, and over the many years get's better. The City needs to do their part by cleaning up downtown.	2/1/2026 8:05 AM
7	I drive over from Arnold, and bring produce back for neighbors here.	1/31/2026 8:50 AM
8	I've been going since I was a child and now I get to bring my child. I love it and highly value it as a part of our spring/summer weekend routine.	1/30/2026 9:47 PM
9	Great team! Absolutely impressive market last summer!	1/30/2026 9:45 PM
10	Thank you! We love all the vendors	1/30/2026 8:22 PM
11	I love this market	1/30/2026 8:21 PM
12	Try not to have too many dogs in the area!!	1/30/2026 8:07 PM
13	I would be at the farmers market regularly if I could take my senior dog since she is unable to be home alone	1/30/2026 5:32 PM
14	Becky and all the Sonora Farmers Market staff are Fabulous! Suggest maybe having a reduced rate for vendors that will be here every week and pay a one time fee for the season.	1/27/2026 12:52 PM
15	You're Awesome!	1/27/2026 12:41 PM
16	Becky and her team have been so helpful, friendly, and professional in every interaction that we have had with them. it is always a pleasure to work with them. They work very hard every week to create an environment of fun & community. I couldn't be more happy with our experience as a vendor. Everything they do is very thoughtful.	1/27/2026 12:33 PM

CITY COUNCIL AGENDA REPORT

CITY HALL

CITY OF SONORA 94 N. WASHINGTON STREET, SONORA, CA 95370 P: (209) 532-4541

SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP

DATE: March 16, 2026

TO: Honorable Mayor and Members of the City Council

FROM: Tyler Summersett, Community Development Director

SUBJECT: Consider Approval to Add Red Curbs in Each of the Locations as Identified, Including Elkin Street, Washington Street, and Green Street.

RECOMMENDATION:

Consider Approval to Add Red Curbs in Each of the Locations as Identified, Including Elkin Street, Washington Street and Green Street.

BACKGROUND:

The City of Sonora manages operations of the City through directives given in the Sonora Municipal Code (SMC). Section *10.04.060 - Curb Markings; Parking and Standing; Specifications* of the SMC outlines the various curb marking colors and their meanings. For purposes of this item, only the “Red” curb is being proposed. "Red" means no stopping, standing or *parking* at any time, except as permitted by the California Vehicle Code, and except that a bus may stop in a red zone marked or signed as a bus zone.

This type of request would have previously been reviewed and approved or denied by the City’s Parking and Traffic Commission which was comprised of two (2) City Council members, City Department Heads, a Planning Commissioner, Business At-Large representative and a Citizen At-Large representative. In 2025, City Council disbanded many of its Commissions for cost savings reasons and operational efficiency.

In light of this change, the default body for directing staff in matters such as these now lies with City Council.

DISCUSSION / ANALYSIS:

City Staff has identified two (2) locations in the City where additional red curb is desired (extension of existing), and one (1) location where new red curb is being requested.

The locations and justifications are as follows-

1. New Red curb: Elkin Street, between Washington and Stewart

Justification: This section of roadway is a high-volume segment that serves as parallel capacity to Washington Street. Although there is enough room to park in this location and maintain traffic flow, it does become tight when vehicles park.

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Day to day, this is not a popular parking location. However, this area becomes particularly problematic when downtown is busy and for community events, parades and activities that call for road closures. Due to the fact that the area does not currently have a red curb, this area needs to regularly be identified in Resolutions that come to City Council, requiring more work from staff in closing this area off and enforcing the parking restriction.

The attached graphic identifies the area where red curb is being requested. As previously stated, this is not a popular parking location due to the heavy traffic in this zone and the fact that it is not a designated parking stall with delineators painted onto the roadway as is the case for many parking locations in the City.

2. Red Curb Extension: Green Street, between Bradford and Jackson

Justification: This segment of Green is also a busy area of downtown, serving as parallel capacity to Washington Street by local residents, shop owners, downtown employees and delivery vehicles. This section of Green has a yellow curb currently in addition to existing red curb.

The "Yellow" designation means no stopping, standing or *parking* for any purpose other than the loading or unloading of passengers or freight; provided, that the loading or unloading of passengers shall not consume more than five minutes, nor the loading or unloading of freight more than twenty minutes, unless otherwise allowed by the city council. The restrictions shall apply between the hours of seven a.m. and six p.m. daily.

The yellow allows for deliveries to County facilities and surrounding businesses in addition to unloading for shop owners in this block. This yellow curb becomes red as both Jackson and Bradford streets approach. The red curb helps protect turning movements onto and from Green Street.

The issue we are facing in this area stems from the new solid waste contract. Where in the past garbage totes were used by an business along this area, now a 2-yard bin is present. The bin does not fit within an existing fenced area and now sits in roadway. As previously mentioned, this is a busy part of town and the bin having nowhere to go has been placed on the sidewalk, which doesn't work due to pedestrian impacts. It has also found its way close to the Bradford, Green Street intersection which is an issue due to turning movements from vehicles.

Staff is requesting the extension of red curb along Green Street, so that the bin can be moved further away from said intersection, eliminating traffic flow issues. This proposal will shorten the yellow curb along this stretch of Green, but the remaining yellow will continue to serve the delivery, loading and unloading needs in this zone.

The proposal is similar to what is was previously approved on Stewart Street, and appears to be working well, which is to move trash receptacles off the sidewalk into designated red zones. Unlike the Stewart street scenario, no parking stalls are lost. For this reason, the recommendation to extend the red curb is not anticipated to cause frustration by surrounding neighbors.

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3. Red Curb Extension: Washington Street, Just South of Jackson Street

Justification: Recent changes to State law now require certain sight distances around crosswalks. This law is intended to increase safety for pedestrians, improving motorists' ability to see them. The law requires red curb to be applied 20' (feet) prior to the crosswalk on the approaching travel lane (California Assembly Bill 413 (the "Daylighting Law"), codified in California Vehicle Code §22500(n)). There is no requirement for the non-approach side however. This law was previously implemented in the City of Sonora, which has crosswalks at each block through downtown. Red curbs exist on the approach side, 20' from the crosswalk. A smaller red curb also exists on the non-approach side in many cases.

The request at this location is to extend the red curb on the non-approach side (West) of Washington Street at the Jackson street intersection. This action would lead to the elimination of one parking stall on Washington Street directly in front of Downtown Shoes (the owner has recently announced his retirement). This is very popular crossing of Washington Street. This crossing serves the County Administrative offices, Tuolumne County Transit users and folks travelling to Courthouse Park. Due to the high volumes of pedestrian crossing at this location, this request is being made. Traffic travelling north on Washington Street can have difficulty seeing pedestrians who have entered the crosswalk because of vehicles parked in the stall in front of Downtown Shoes in addition to stacking southbound vehicles who are stopped because of the light at Stockton and Washington.

Parking can be a hot button issue in downtown, and the elimination of an additional parking stall may generate complaints from business owners. There is more parking available in downtown with the departure of the Court and Court Administrative offices and Court serving businesses, such as legal services.

With this said, convenient parking on Washington street is popular and while other parking areas are available, consternation may result.

Safety of pedestrians in downtown is driving this proposed change.

FISCAL IMPACT:

Costs to paint the red curbs are budgeted within existing activities already funded for the City's Public Works' staff.

ATTACHMENTS:

Attachment A- Graphics of Proposed Red Curb Markings

CORE COUNCIL PRIORITIES:

Infrastructure and Engineering, Public Safety, Economic Development/Growth and General Plan

Proposed Red Curb

ntly no restrictions. Proposed curb from East of sidewalk to Elkin stop sign and crosswalk

Leg

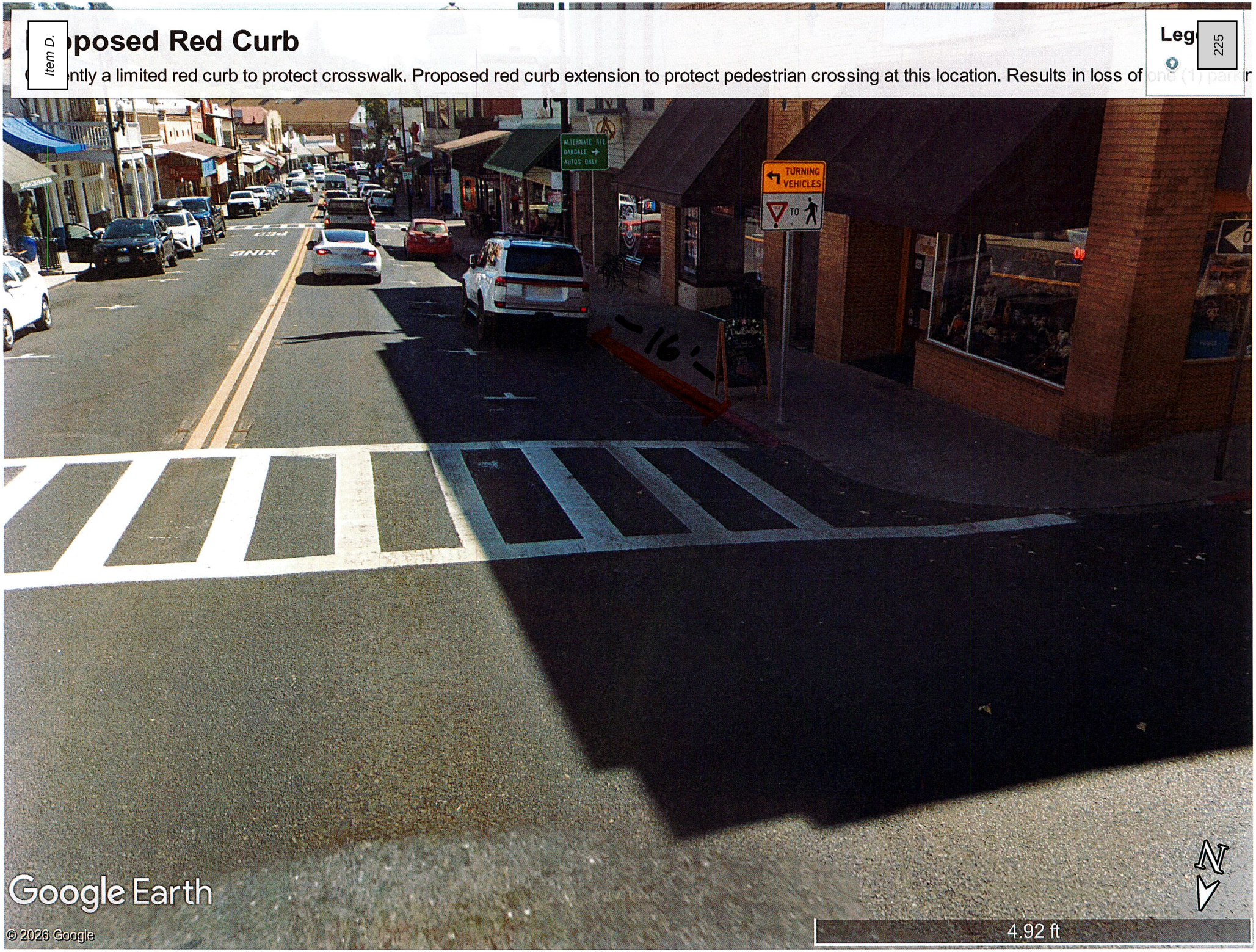
Item D.

pposed Red Curb

ntly a limited red curb to protect crosswalk. Proposed red curb extension to protect pedestrian crossing at this location. Results in loss of one (1) parkir

Leg

225



P osed Red Curb

Cu ly a limited red curb to protect turning movements of Bradford Street. Proposed red curb extension to allow for trash bins/totes and impr

Legen

