***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, April 07, 2025
# 5:00 PM

**NOTICE IS HEREBY GIVEN** that the Sonora City Council will have their regular meeting on April 7, 2025, 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.

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**Mayor Ann Segerstrom**

**Vice Mayor Andy Merrill**

**Council Members Bess Levine, Stephen Opie, Mark Plummer**

**City Administrator Melissa Eads**

**City Attorney Douglas White**

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***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** - 3:00 PM

1. **CALL TO ORDER**

2. **ROLL CALL**

3. **PUBLIC COMMENTS**

4. **ADJOURN INTO CLOSED SESSION**

   A. Conference with Labor Negotiators (Gov. Code Section § 54957.6): Agency Designated Representatives: Melissa Eads, City Administrator; Chris Gorsky, Administrative Services Director; Employee Organization: Sonora Management Association (SMEA), Sonora Confidential Association (SCEA); Sonora Police Officers' Association (SPOA); Sonora Fire Fighters Association (SFFA); Sonora Employees Association (SEA).

   B. Conference with Legal Counsel – Anticipated Litigation - Initiation of Litigation Pursuant to Gov. Code, § 54956.9(d)(4): One (1) Potential Case; Douglas White, City Attorney, Melissa Eads, 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. Receive an Update from the President of the Sonora Chamber of Commerce Katie Dunn; Melissa Eads, City Administrator. (10 Minutes)

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

B. Receive the Sonora Employee's Association (SEA) Employee of the Year for 2024; Chris Gorsky, Administrative Services Director. (10 Minutes)

C. Receive the Sonora Police Department's 2024 Employee Recognitions; Turu VanderWiel, Police Chief. (15 Minutes)

D. Recognize and Celebrate National Public Safety Telecommunications Week; Turu VanderWiel, Police Chief. (10 Minutes)

E. Recognition of Fire Chief Aimee New's Retirement and 10 Years of Service; Melissa Eads, City Administrator. (10 Minutes)

F. Receive a Presentation on the Pre-Project Application Readiness Evaluation (PrePARE) Report for the Main Drain and Provide Direction to Apply for a Building Resilient Infrastructure and Communities (BRIC) Program Grant; Mike Pugh, City Engineer, Carlye Buchholz, City Engineer, Rebecca Neilon, Dewberry Engineers, Inc. (15 Minutes)

**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 City of Sonora Meeting Minutes from March 17, 2025, and June 6, 2022; Stacy Enos-Del Razo, Deputy City Clerk.

B. Receive a Proclamation Recognizing March 7–14, 2025, as California Arbor Week in the City of Sonora; Ann Segerstrom, Mayor.

C. Consider Approval of the Transfer of $122,054 in Budget Savings from the TO 25-2 – Hospital Road Rehabilitation Engineering Services Project to TO 25-1 for City Engineer Services; Mike Pugh, City Engineer.

D. Consider Approval of Dewberry Engineering Inc. Task Order No. 25-7 for Professional Engineering and Surveying Support Services to Assist the City of Sonora (City) Community Development Department in Reviewing and Processing Development Applications and Associated Tasks; Mike Pugh, City Engineer.

E. Consider Approval of Dewberry Engineers Inc. Task Order No. 25-8 to Survey, Design, and Provide Construction Support for the Rehabilitation of the Newly Acquired Parking Lot Located on the Southwest Corner of Church Street & Stewart Street; Mike Pugh, City Engineer.

F. Consider Approval of Dewberry Engineers Inc. Task Order No. 25-9 FY 24/25 Annual Striping Project to Provide Engineering Design and Construction Support for the Re-striping on S. Washington Street; Mike Pugh, City Engineer.

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**14. PUBLIC HEARINGS**

A. Conduct a Public Hearing for Sonora Police Department's Military Equipment Use Report as Required by Assembly Bill 481; Turu VanderWiel, Police Chief.

**15. NEW BUSINESS**

A. Receive and Accept the City of Sonora's Audited Financial Statements and Uniform Guidance for Fiscal Year Ended June 30, 2024, Prepared by Harshwal & Company, Certified Public Accountants; Chris Gorsky, Administrative Services Director

B. Consider Approval of Thurmond Consulting LLC's Proposal to Retain the Firm as an On Call Resource for Future Projects, with Work Being Requested via Task Orders to be Approved by the Council, and Consider Approval of a Task Order to Write an Application for Funding the Rehabilitation of the City-Owned Structure at 290 S. Stewart Street, Along with an Environmental Document for the Project; Tyler Summersett, Community Development Director.

C. Receive the Updated Fire Hazard Severity Zones; Aimee New, Fire Chief.

**16. COMMUNICATIONS**

A. Green Waste Disposal Days - April 12, 2025 and April 26, 2025.

B. Wildfire Preparedness Town Hall Series - April 28, 29, and 30, 2025.

**17. COUNCIL MEMBER REPORTS**

**18. 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:** April 7, 2025

**TO:** Honorable Mayor and Members of the City Council

**FROM:** Melissa Eads, City Administrator

**SUBJECT:** Receive an Update from the President of the Sonora Chamber of Commerce Katie Dunn.

**RECOMMENDATION:**

Receive an Update from the President of the Sonora Chamber of Commerce Katie Dunn.

**DISCUSSION / ANALYSIS:**

President of the Sonora Chamber of Commerce Katie Dunn will Present and Update the City Council on the Chambers Activities.

**FISCAL IMPACT:**

No Fiscal Impact on the General Fund.

**CORE COUNCIL PRIORITIES:**

There are no Core Council Priorities.

# 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:** April 7, 2025

**TO:** Honorable Mayor and Members of the City Council

**FROM:** Christopher Gorsky, Administrative Services Director

**SUBJECT:** Sonora Employee's Association (SEA) Employee of the Year for 2024

**RECOMMENDATION:**

Receive the Sonora Employee's Association (SEA) Employee of the Year for 2024.

**BACKGROUND:**

Each year, the Sonora Employees Association invites City employees to nominate a colleague for the Employee of the Year award, recognizing an individual who exemplifies outstanding service, professionalism, and dedication. This year, Darlene Gibson was overwhelmingly nominated by her fellow employees for this honor.

**DISCUSSION / ANALYSIS:**

Darlene Gibson serves as the Finance Assistant for the City of Sonora and has been a valued member of our team. She is widely recognized for her dedication, positive attitude, and willingness to go above and beyond in assisting both her colleagues and the public. Darlene consistently approaches her work with enthusiasm and professionalism, making a significant impact on the efficiency and morale of City operations.

Her co-workers describe her as helpful, cheerful, and always ready to lend a hand. Whether assisting with financial tasks, answering questions, or supporting staff members in need, Darlene embodies the spirit of teamwork and service excellence. Her contributions extend beyond her job duties, as she continuously fosters a welcoming and supportive workplace environment. Recognizing Darlene as Employee of the Year is a well-deserved acknowledgment of her hard work and dedication.

**FISCAL IMPACT:**

No Fiscal Impact to the General Fund.

**CORE COUNCIL PRIORITIES:**

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:** April 7, 2025

**TO:** Honorable Mayor and Members of the City Council

**FROM:** Turu VanderWiel, Chief of Police

**SUBJECT:** 2024 Sonora Police Department Employee Recognitions

**RECOMMENDATION:**

Receive the Sonora Police Department's 2024 Employee Recognitions.

**BACKGROUND:**

Each year, the Police Department recognizes exceptional performance in the following categories: Officer of the Year, Reserve / Part-Time Employee of the Year, Civilian Employee of the Year, Marshall McMaster Community Service Volunteer of the Year, and Ronald Billings II Police Explorer of the Year.

**DISCUSSION / ANALYSIS:**

The Sonora Police Department's annual awards are where the dedication and hard work of our team members are celebrated. Awardees are selected by their peers through a rigorous nomination process, which is then reviewed and endorsed by the department command Staff. We are proud to announce the following individuals as the recipients of the Sonora Police Department's employees of the year for 2024.

The Ronald Billings II Explorer of the Year award is presented to Jessica Reibin – Jessica has volunteered for us since 2021. Jessica was nominated for her dedication and hard work as a volunteer Police Explorer. She is eager to learn, assists with all tasks, and attends nearly every meeting. Jessica actively recruits new volunteers and represents the department well at the high school and in the community.

The Marshall McMaster Community Service Volunteer (CSV) of the Year award is presented to Steven Effisimo. Steven has been with the department since 2023. He was nominated for his dedication and reliability, frequently volunteering his time and assisting with major incidents and special events. He will regularly show up to help with high-priority incidents without being called in.

The Reserve / Part-Time Employee of the Year award is presented to Ashley Brandow – Ashley has been a member of the department since 2016. She has held several roles but currently works as a reserve officer. Her peers praise Ashley for her dedication, strong work ethic, and vital role in managing the Police Explorer program and assisting with various tasks and training. As a reliable Reserve Officer, she consistently covers shifts, helps with major investigations, and participates in large events.

# CITY COUNCIL AGENDA REPORT

CITY HALL

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***SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP***

The Civilian Employee of the Year award is presented to Cyndi Nordvik – Cyndi was the recipient of this recognition last year and in 2019 and has been with the department since 2009. Cyndi was nominated for her exceptional contributions as a part-time Dispatcher, Records Specialist, and IT Specialist. Colleagues praise her for her dedication, loyalty, and strong work ethic, highlighting her critical role in completing the dispatch upgrade and supporting staffing needs. She is recognized for her IT expertise, willingness to go above and beyond, and ability to make the work environment enjoyable, even amidst chaos. Known for her team spirit, humor, and constant support, Cyndi is appreciated for helping with IT issues at all hours, even while on vacation.

The Officer of the Year award is presented to Officer Ron Watson - Officer Ron Watson is awarded Officer of the Year for his exceptional dedication and hard work. Known for his proactive approach, he spends significant time at the high school, and assists colleagues without being asked. He goes above and beyond by covering overtime shifts and is deeply committed to the K9 team. Officer Watson is actively involved in the Police Explorer program, mentoring future officers, and is a regular presence at community events. He is passionate about policing, enjoys working with others, and supports the non-profit organization, all while taking on extra training and shift coverage without complaint.

**FISCAL IMPACT:**

There is no Fiscal Impact on the General Fund.

**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 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:** April 7, 2025

**TO:** Honorable Mayor and Members of the City Council

**FROM:** Turu VanderWiel, Chief of Police

**SUBJECT:** 2025 National Public Safety Telecommunications Week

**RECOMMENDATION:**

Recognize and Celebrate National Public Safety Telecommunications Week.

**BACKGROUND:**

The second week of April is National Public Safety Telecommunications Week, specifically in 2025, from April 13th to April 19th. In 2018, The Mayor of the City of Sonora proclaimed the second week in April National Public Safety Communications Week in Sonora, CA, in honor of the dedicated personnel whose diligence and professionalism keep our city and citizens safe.

**DISCUSSION / ANALYSIS:**

Emergencies can occur at any time, and the prompt response of police officers, firefighters, and paramedics is critical to protecting life and preserving property for our community. Our community's first and most critical contact with emergency services are our 911 public safety dispatchers. These dedicated professionals also provide a vital link for our police officers by monitoring their activities on the radio, providing them with information, and ensuring their safety.

The Public Safety Dispatchers of the Sonora Police Department have contributed substantially to the apprehension of criminals and the suppression of crime, and each dispatcher has exhibited compassion, understanding, and professionalism while meeting this critical need.

Please join me in recognizing and honoring our 911 public safety dispatchers for dedicating their lives to serving the public.

**FISCAL IMPACT:**

There is no Fiscal Impact on the General Fund.

# 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***

**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:** April 7, 2025

**TO:** Honorable Mayor and Members of the City Council

**FROM:** Melissa Eads, City Administrator

**SUBJECT:** Recognition of Fire Chief Aimee New's Retirement and 10 Years of Service

**RECOMMENDATION:**

Recognition of Fire Chief Aimee New's Retirement and 10 Years of Service.

**BACKGROUND:**

Fire Chief Aimee New faithfully served the City of Sonora Fire Department for the past ten years, demonstrating outstanding leadership, professionalism, and commitment to the safety and well-being of our community. Chief New began her tenure with our department in 2015 and has been instrumental in advancing fire safety initiatives, improving emergency response capabilities, and fostering strong relationships with residents and neighboring agencies.

Throughout her career, Chief New has mentored volunteers and interns to provide career development opportunities in the fire service. Her leadership was pivotal in securing emergency funding for rebuilding the Public Works buildings after the Washington Fire. She also secured nearly $2 million in various grant funding sources for new equipment and apparatus, as well as significant improvements to the fire station, including the completion of Phase 1 of station security enhancements.

Additionally, Chief New's leadership and experience made her the relied-upon resource by the City Council and Administration for emergency response and recovery efforts. She played a crucial role in coordinating emergency and recovery efforts after the Washington Fire, as well as leading FEMA emergency response, recovery, and mitigation efforts for the January/March storms. Under her guidance, the City successfully updated the Emergency Operations Plan (EOP) and the Safety Element, as well as conducted the initial update of the Injury and Illness Prevention Program (IIPP).

One of her most significant achievements was securing SAFER grant funding totaling approximately $350,000, which allowed the City and Fire Department to expand from one full-time fire engineer to three full-time engineers in less than 10 years.

She has enhanced department training programs, improved equipment and resources, and strengthened emergency preparedness efforts in our community.

# CITY COUNCIL AGENDA REPORT

CITY HALL

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***SERVICE, INNOVATION, INTEGRITY, COLLABORATION, RESPECT, LEADERSHIP***

**DISCUSSION / ANALYSIS:**

As Chief New prepares for retirement, it is fitting that we acknowledge her contributions and express our gratitude for her dedicated service. Her impact on the Fire Department and the community will be long-lasting, and she leaves behind a legacy of excellence and commitment to public safety. Chief Aimee New's leadership and service have made a lasting difference in our community. As she embarks on her well-earned retirement, we extend our deepest appreciation for her dedication and wish her the best in her future endeavors.

**FISCAL IMPACT:**

There is no Fiscal Impact to the General Fund.

**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 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:** April 7, 2025

**TO:** Honorable Mayor and Members of the City Council

**FROM:** Mike Pugh, Dewberry Engineers, Inc.

**SUBJECT:** Receive a Presentation on the Pre-Project Application Readiness Evaluation (PrePARE) Report for the Main Drain and Provide Direction to Apply for a Building Resilient Infrastructure and Communities (BRIC) Program Grant

**RECOMMENDATION:**

Receive a Presentation on the Pre-Project Application Readiness Evaluation (PrePARE) Report for the Main Drain and Provide Direction to Apply for a Building Resilient Infrastructure and Communities (BRIC) Program Grant.

The Engineering team has been actively working to meet an April 16, 2025 deadline for the BRIC Program Grant.

Attached is a draft of the PrePARE report, which was being refined at the time of posting. The final version of the report and a staff memo will be presented at the Council meeting on Monday.

**ATTACHMENTS:**

- Pre-Project Application Readiness Evaluation (PrePARE) Report.

**CORE COUNCIL PRIORITIES:**

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

# PRE PROJECT APPLICATION READINESS EVALUATION (PrePARE) REPORT

## City of Sonora

**MARCH 25, 2025**

Dewberry

DRAFT

**SUBMITTED BY**
Dewberry Engineers Inc.
11060 White Rock Road, Suite 200
Rancho Cordova, CA 95670

**SUBMITTED TO**
City of Sonora
94 N. Washington Street
Sonora, CA 95370

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## 1. Introduction and Purpose of the PrePARE Report

The Funding and Planning team at Dewberry has identified through their experience in seeking funding opportunities that local, state, and federal programs require similar content. These overlapping requirements include demographic data, distinctions between urban and rural settings, transportation crash statistics, congressional data, flooding information relevant to flooding mitigation programs, and wildfire severity data pertinent to resiliency programs.

Furthermore, the team has observed that funding opportunities are occasionally pursued with insufficient notice, resulting in time constraints that leave the team scrambling to compile the necessary information for project applications.

In response to the recurrent overlapping requirements across various grant opportunities and the need for readily available information given time-sensitive circumstances, the Dewberry Funding and Planning team has created this Pre-Project Application Readiness Evaluation (PrePARE) Report. This report consolidates similar recurring information required by grant programs into a single, user-friendly document, which can be referenced when developing grant applications.

This PrePARE report has been tailored for the Sonora Main Drain Rehabilitation Project. In it, you will find general information about the City of Sonora and the Sonora Main Drain, which serves as the primary stormwater conveyance system for an extensive area within the City of Sonora. In addition, you will find more information about available funding for the Sonora Main Drain and recommendations.

DRAFT

## 2. The City of Sonora and the History of Flooding

This section offers a summary of the history and demographic information of the City of Sonora. It also introduces the Sonora Main Drain, including a project description and additional details that may be useful for pursuing funding applications.

### 2.1 The City of Sonora

The City of Sonora, often referred to as the "Queen of the Southern Mines," was established in 1848 by miners who emigrated from the State of Sonora in Mexico. Initially, the settlement was known as the Sonoran Camp. Like many communities in California's Mother Lode, gold mining played a significant role in the early development of Sonora. By 1849, the town's population had grown to approximately 5,000, a figure that remains consistent today.

The first recorded organization of Sonora as a town occurred on November 7, 1849, when citizens gathered to discuss the establishment of a hospital, as scurvy had affected many during the previous winter. The hospital was constructed and maintained through the contributions of generous individuals and the sale of town lots during the rainy season.

On May 1, 1851, Sonora was officially incorporated as a city, and Mayor Charles F. Dodge led the first town meeting on May 26. The City sits as the County seat for Tuolumne County.

Located in the foothills of the Sierra Nevada Mountains, Sonora is characterized by its steep terrain, dense forests, and high fire risk. The City's historic district is uniquely situated between Woods Creek and Sonora Creek.

#### 2.1.1 Demographic Information

Demographic information for the City of Sonora is summarized in Table 1, and accompanying maps are included in Figures 1-5. Table 2 summarizes plans related to the City of Sonora that can be referred to or referenced in future funding applications.

Table 1. Demographics

| DEMOGRAPHICS | |
|---|---|
| Population | 4,917* |
| Location | 37°59'04" N 120°22'54" W near the intersection of California State Highway 49 and 108 |
| Elevation | 1,825 feet (556 meters) |
| Area | 3.1 square miles (8.0 square kilometers) |
| Per Capita Personal Income | $27,158 |
| Median Family Household Income | $34,605 |
| Urban-Rural Designation[a] | Rural[a] |
| Census Tracts[a] | 1100,1200, 4102 |
| 119th Congressional District(s) | (Congressman Tim McClintock) |
| Disadvantaged Community Designation | Based on Disadvantaged Community Data provided by the California Department of Water Resources |

*The City's daytime population increases to 22,000- 25,000; this is due to the high number of employees and tourists who enter the City daily

[a] 2020 Census Data

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### 2.1.2 Existing Plans and Studies

The City of Sonora has several plans, ranging from programming capital projects to Hazard Mitigation and Housing. Table 2 summarizes plans that are currently available however this list is constantly being updated.

Table 2. Existing Plans and Studies

| EXISTING PLANS AND STUDIES | |
|---|---|
| **AGENCY DEVELOPED PLAN** | **PLAN NAME** |
| City of Sonora | General Plan 2020 |
| City of Sonora | Capital Improvement Plan Fiscal Year 2024-2029 |
| City of Sonora | City of Sonora 2019-2024 Housing Element |
| Tuolumne County | East Sonora Community Plan |
| City of Sonora | Vision Sonora |
| Tuolumne County Transportation Council | 2020 Tuolumne County Active Transportation Plan |
| City of Sonora | City of Sonora Local Hazard Mitigation Plan |
| Tuolumne County | Tuolumne County Multi-Jurisdictional Hazard Mitigation Plan |

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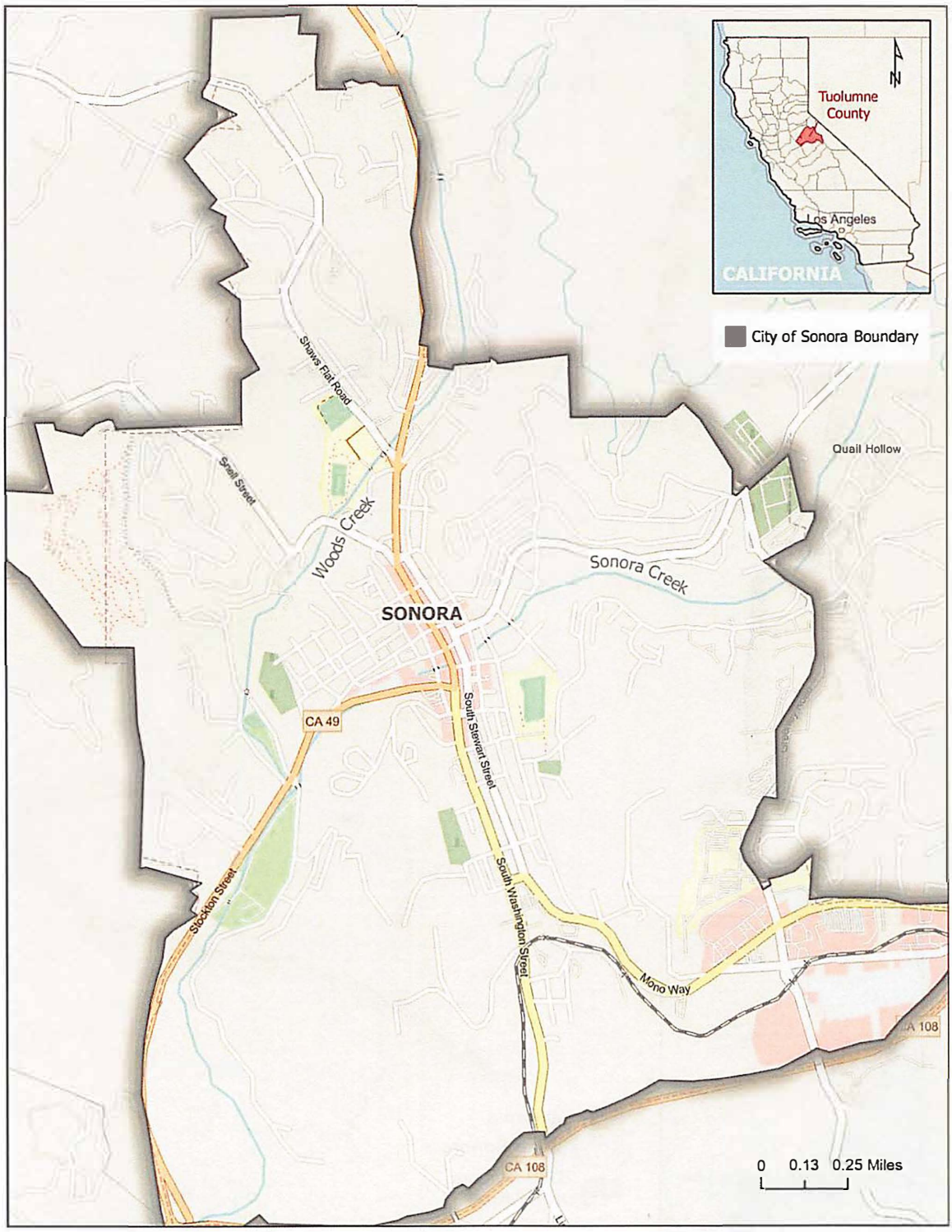



Figure 1. City of Sonora Vicinity Map

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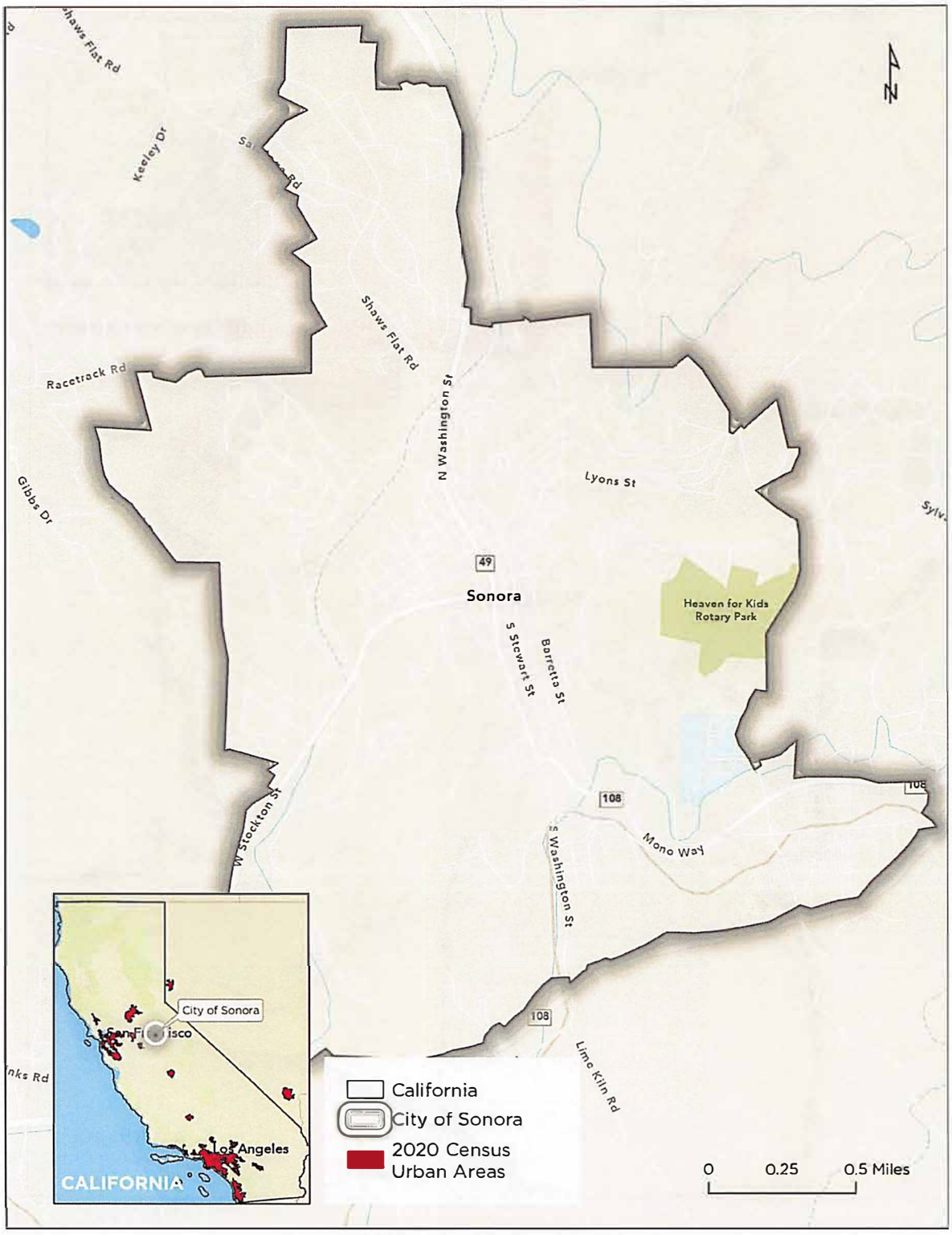



Figure 2. Urban-Rural Designation (Source: US 2020 Census Data)

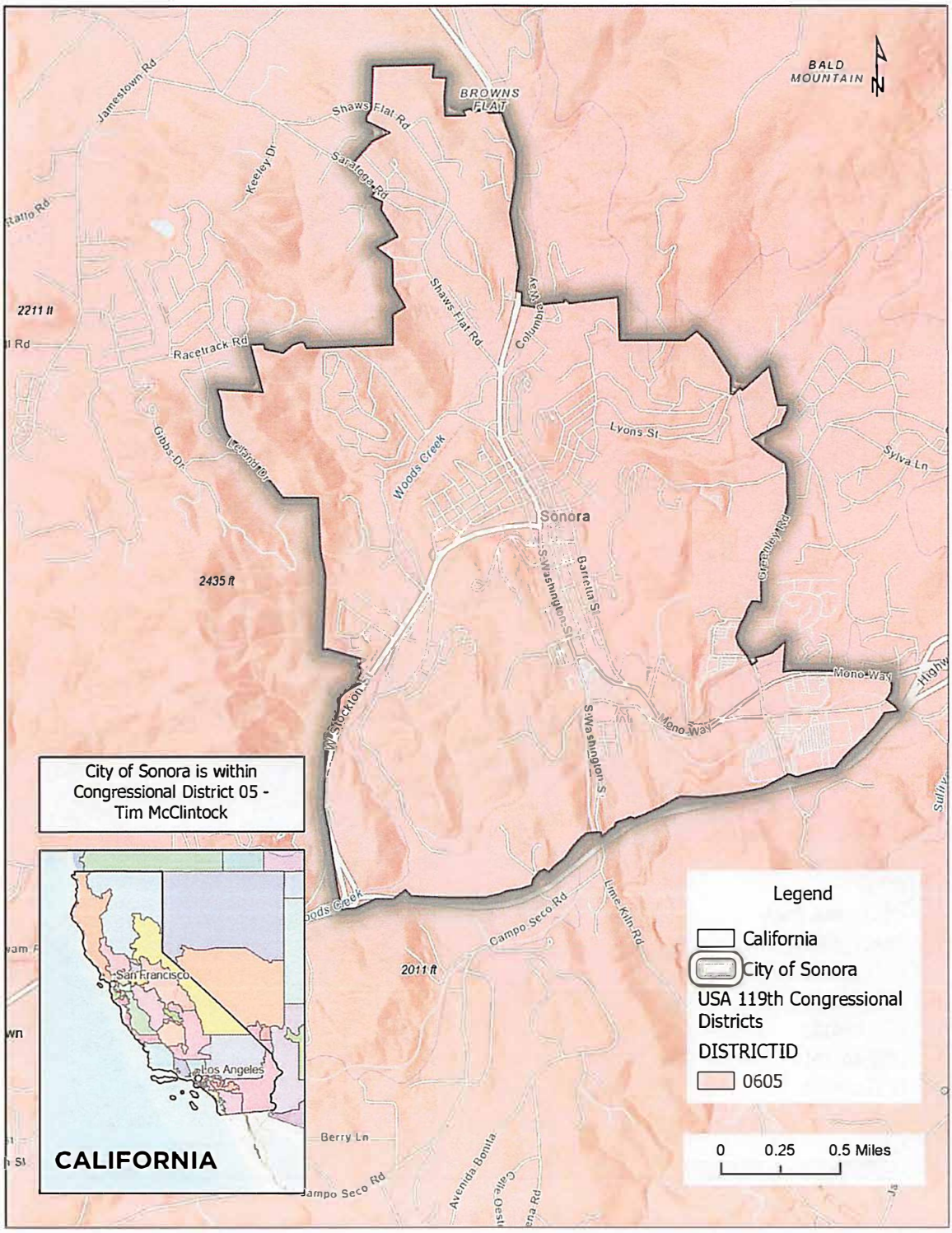



Figure 3. 119th Congressional Districts Map

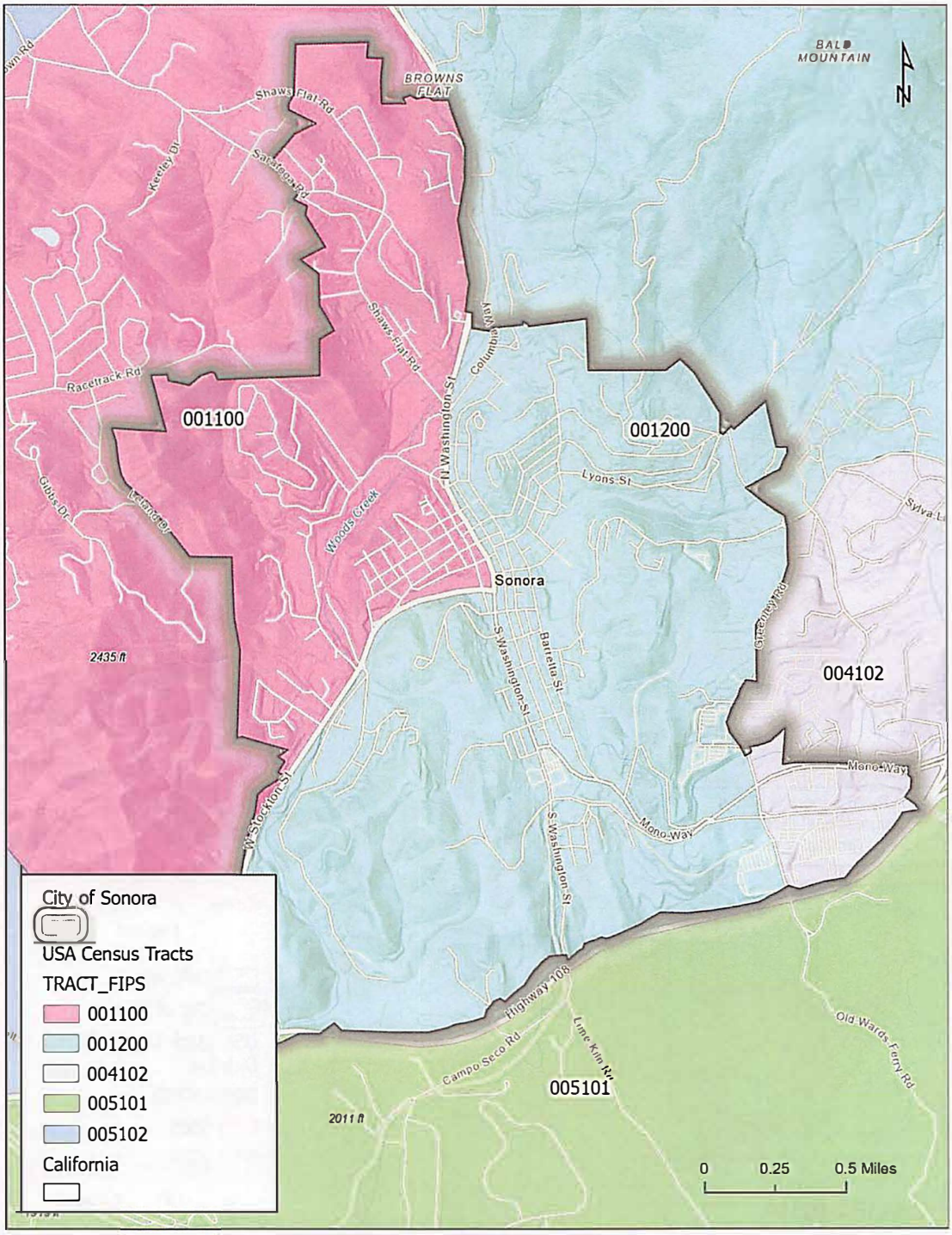



Figure 4. US Census Tracts

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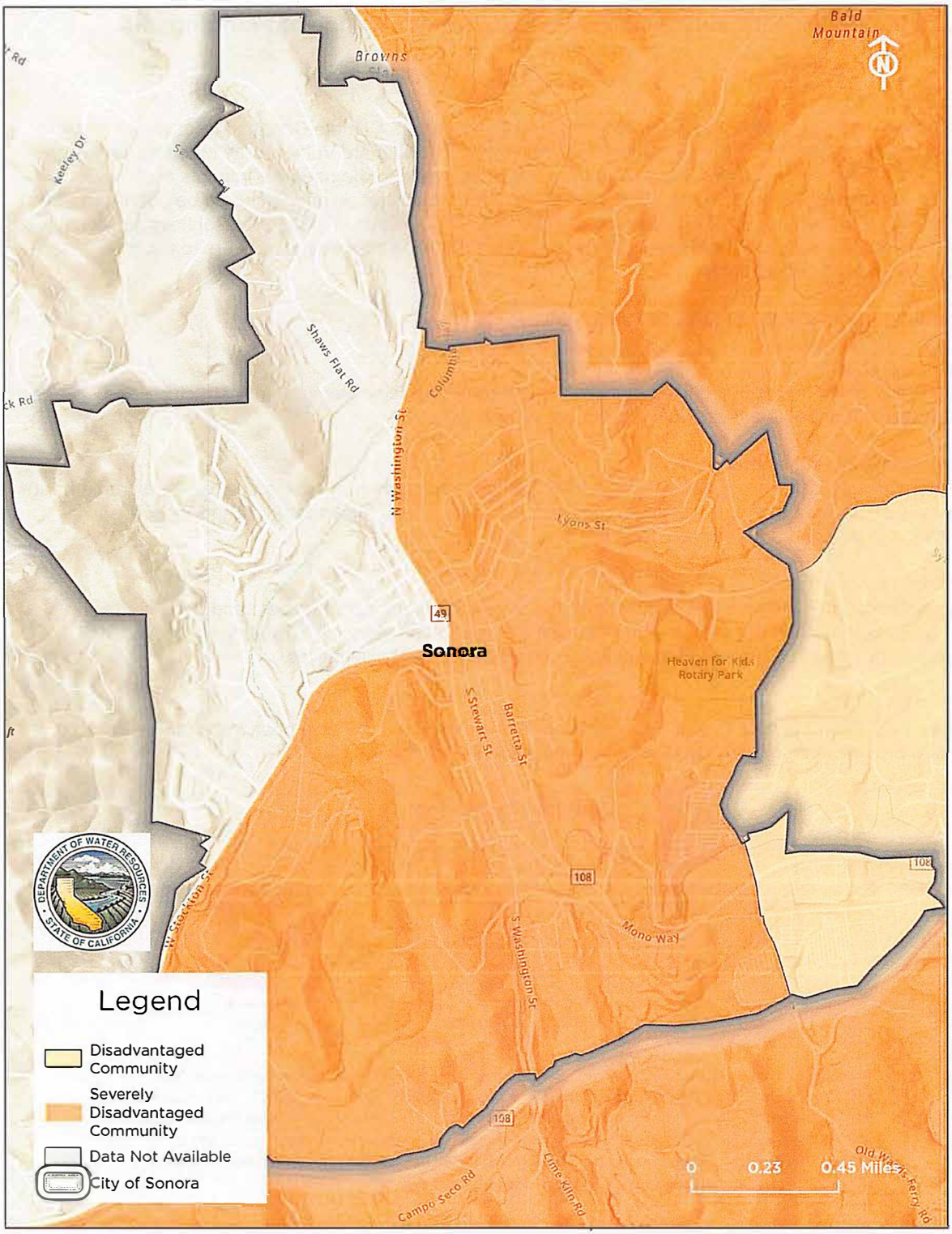



Figure 5. Disadvantaged Communities Map

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### 2.1.3 Climate Vulnerability Map Viewer (Governor's Office of Planning and Research)

A Climate Vulnerability Map was developed due to California's 4th Climate Change Assessment and will be revised based on the 5th Climate Change Assessment. The Climate Vulnerability Map tool serves as a visual tool to identify geographic areas that are most susceptible to the negative impacts of climate change, highlighting regions where adaptation strategies and mitigation efforts should be prioritized due to their high exposure to climate hazards and limited capacity to cope with them; essentially it shows where the most significant climate change risks are located, allowing decision makers to allocate resources and plan accordingly.

**Key points about the Climate Vulnerability Maps:**

**Data Integration:**
These maps combine various data layers like climate projects, demographics, infrastructure, and environmental factors to assess vulnerability across a region.

**Components of vulnerability:**
The map considers three key aspects: exposure to climate hazards (e.g., rising sea levels, extreme heat), sensitivity of the area to those hazards (e.g., coastal communities), and adaptive capacity of the population to respond and recover.

**Decision-Making Tool:**
By visually representing vulnerability, the map helps policymakers, communities, and organizations identify areas that need the most attention for climate adaptation planning, including infrastructure development, emergency preparedness, and community resilience initiatives.

Figures 7-10 show how the City of Sonora is impacted by drought, extreme heat, flood, and wildfire. Figure 6 provides information about how the maps can be interpreted.

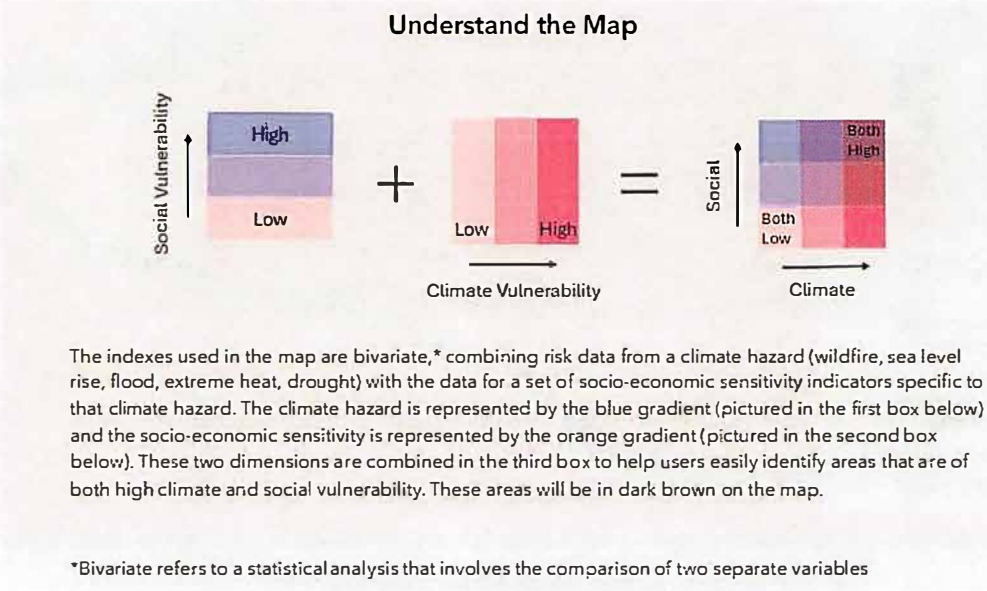



Figure 6. Bivariate Map Legend

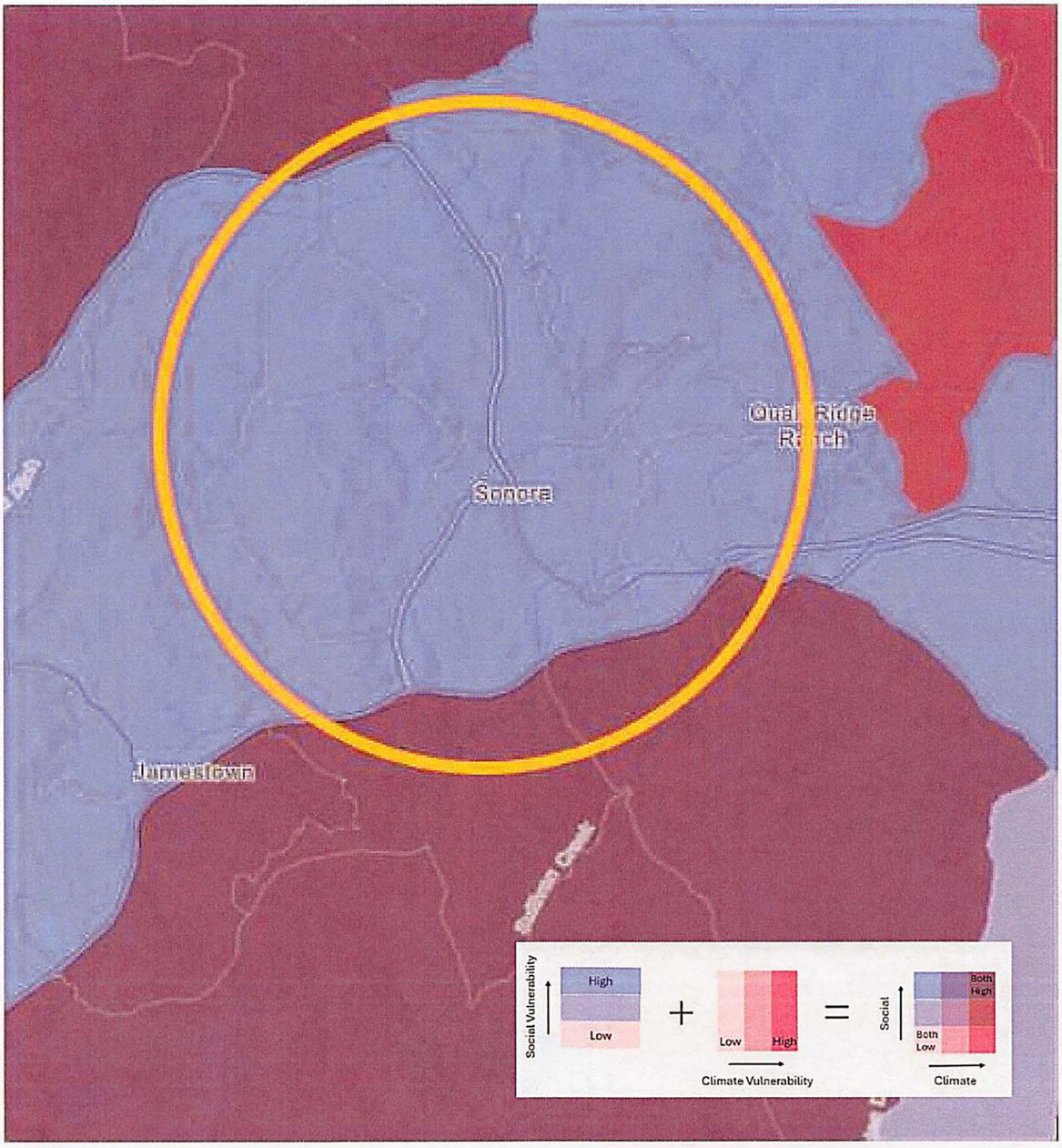



Figure 7. Climate Vulnerability Map - Drought

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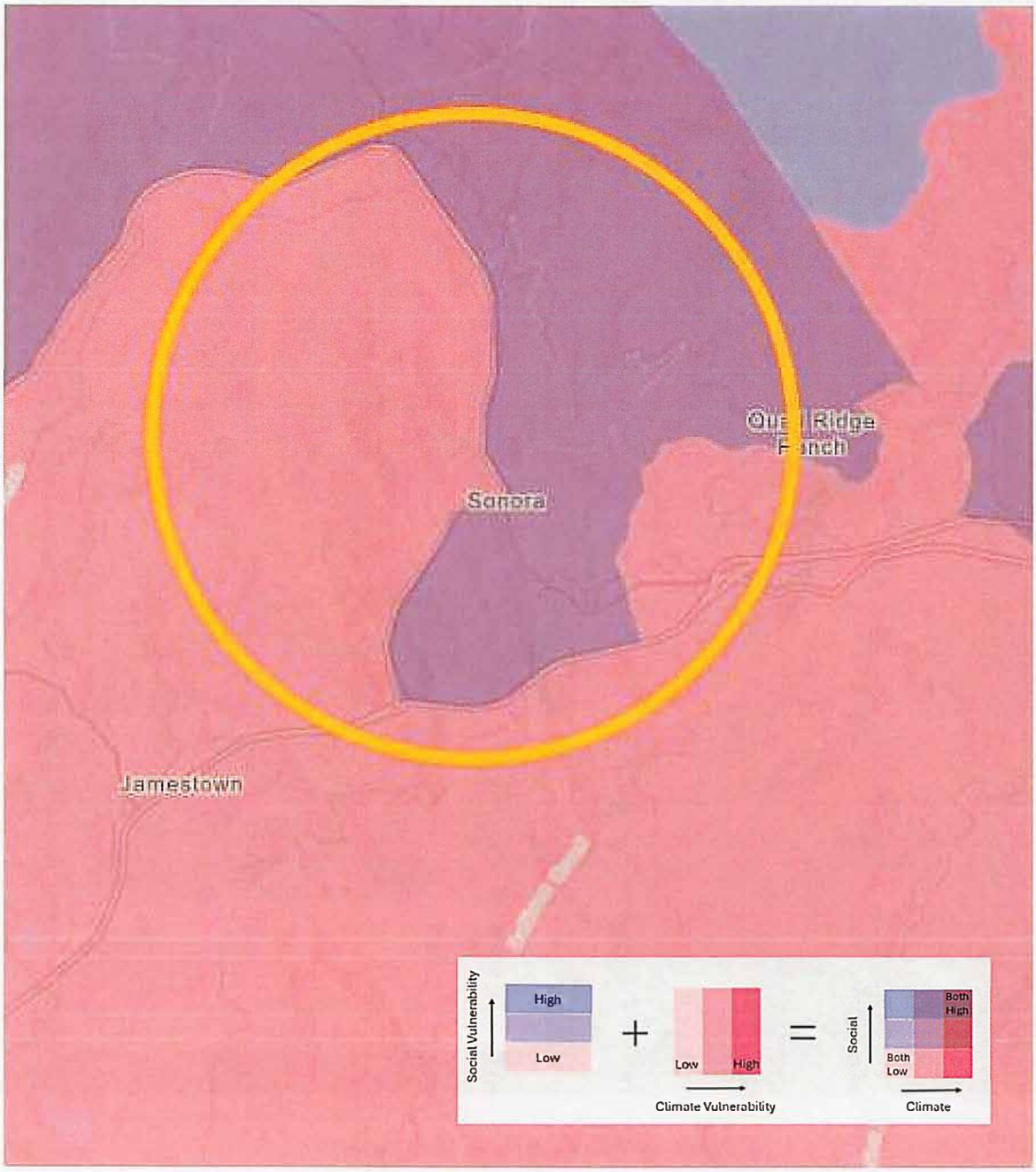



Figure 8. Climate Vulnerability Map - Extreme Heat

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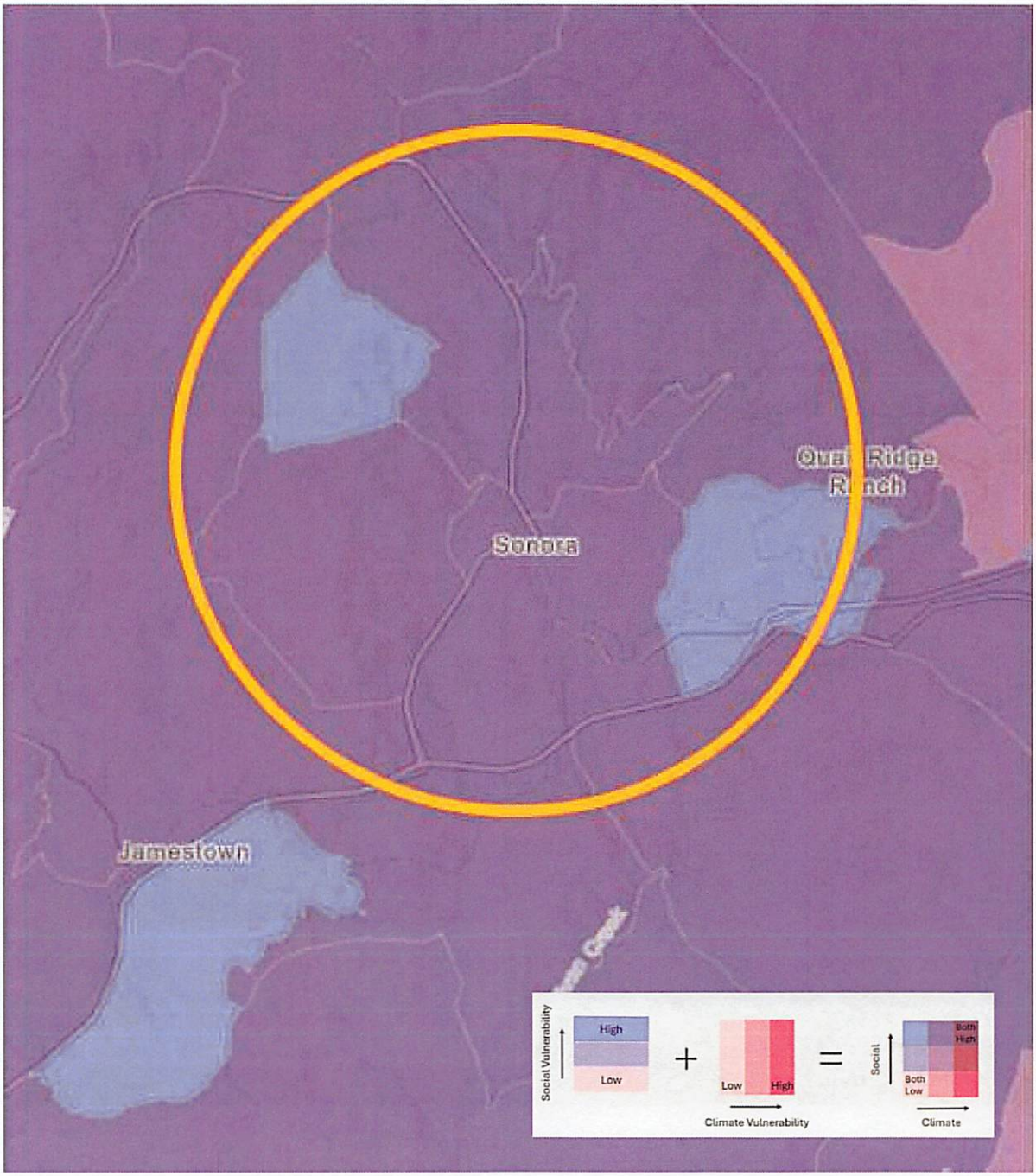



Figure 9. Climate Vulnerability Map - Flood

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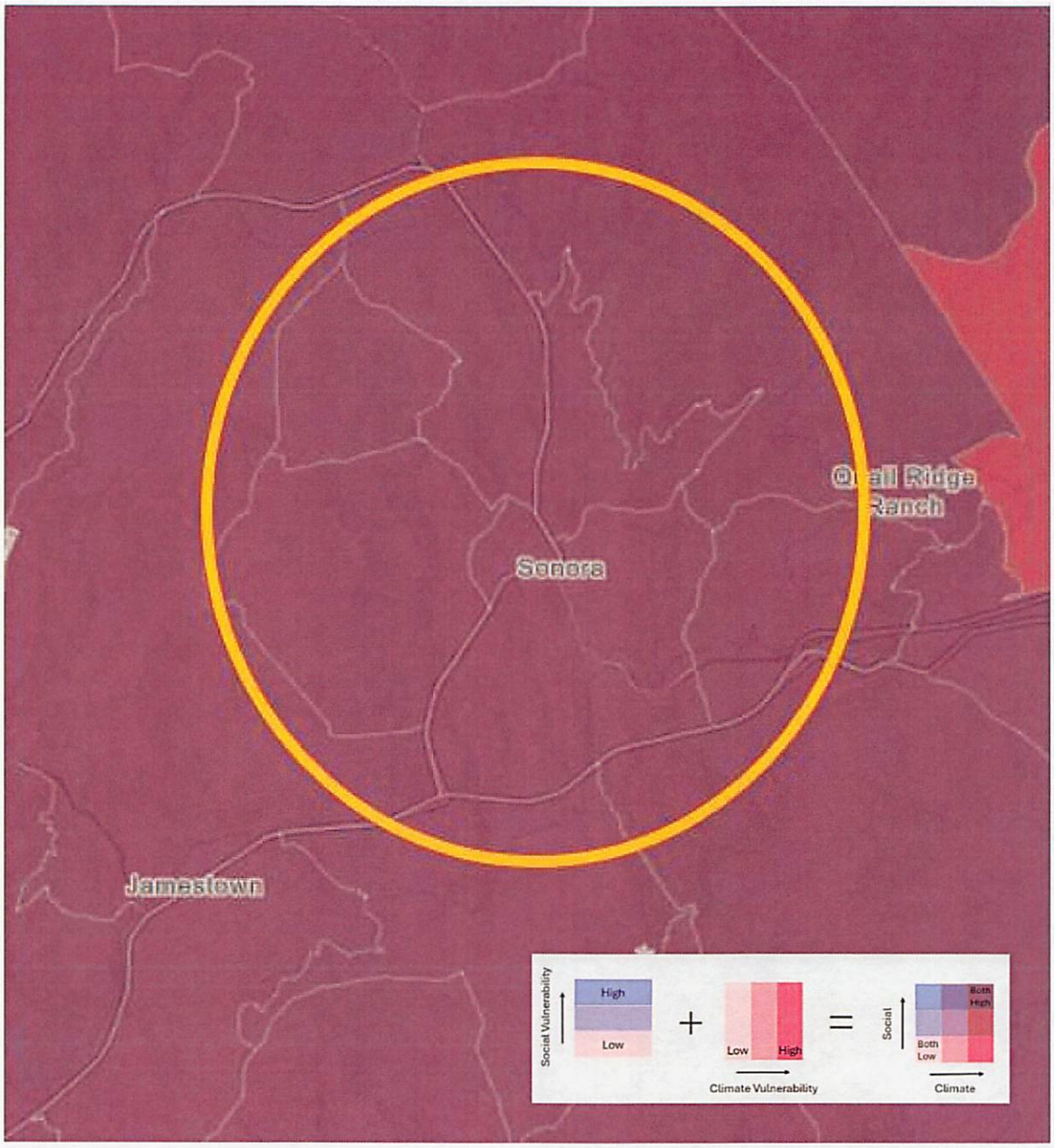



Figure 10. Climate Vulnerability Map - Wildfire

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## 2.2 Impact of Flooding in the City of Sonora

The City of Sonora has a history of flooding, including a local state of emergency declared due to flooding and damage to roads, bridges, and culverts. In 2019, severe thunderstorms and runoff overwhelmed the waterway and drainage system, leading to significant property damage and business closures.

In 2023, President Biden issued a major disaster declaration for Tuolumne County, including the City of Sonora[1].

Figures 11-12 show some of the flooding from past events.



Figure 11. Flooding in Sonora, 2019



Figure 12. Flash flood in Sonora, 2019

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[1] Emergency Declaration: https://www.uniondemocrat.com/news/article_1ed55cac-d34a-11ed-b78c-a7ba2f13255d.html

### 2.2.1 Sonora Main Drain

The Sonora Main Drain (Main Drain) serves as the principal stormwater conveyance system for a large portion of the City of Sonora (City), southeast of Stockton Street (SR-49) and on either side of Washington Street, Stewart Street, and Restano Way. The Main Drain consists of approximately 1,200 ft of stacked rock (stone) tunnel, 650 ft of 18-inch-high density polyethylene (HDPE) Pipe, 3,100 ft of 24–36-inch corrugated pipe (CMP), 75 ft of 36-inch reinforced concrete pipe (RCP), and 100 ft of concrete culvert. The stone tunnel component of the Main Drain is over 100 years old and is now located below a state highway (SR-49), parking areas, historical buildings, and City streets. The limits of the main drain are illustrated in Figure 11. During a Field Inspection and Condition Assessment performed in 2023, many locations in the storm drain system were identified as being in critical condition and vulnerable of failure. If the Rehabilitation of the Main Drain System is not performed, there is a risk that significant flooding will occur in historic Sonora, where in storm events, flooding already occurs with the Main Drain operating in its current condition.

A Main Drain Field Inspection and Condition Assessment was performed in October 2023.[2]

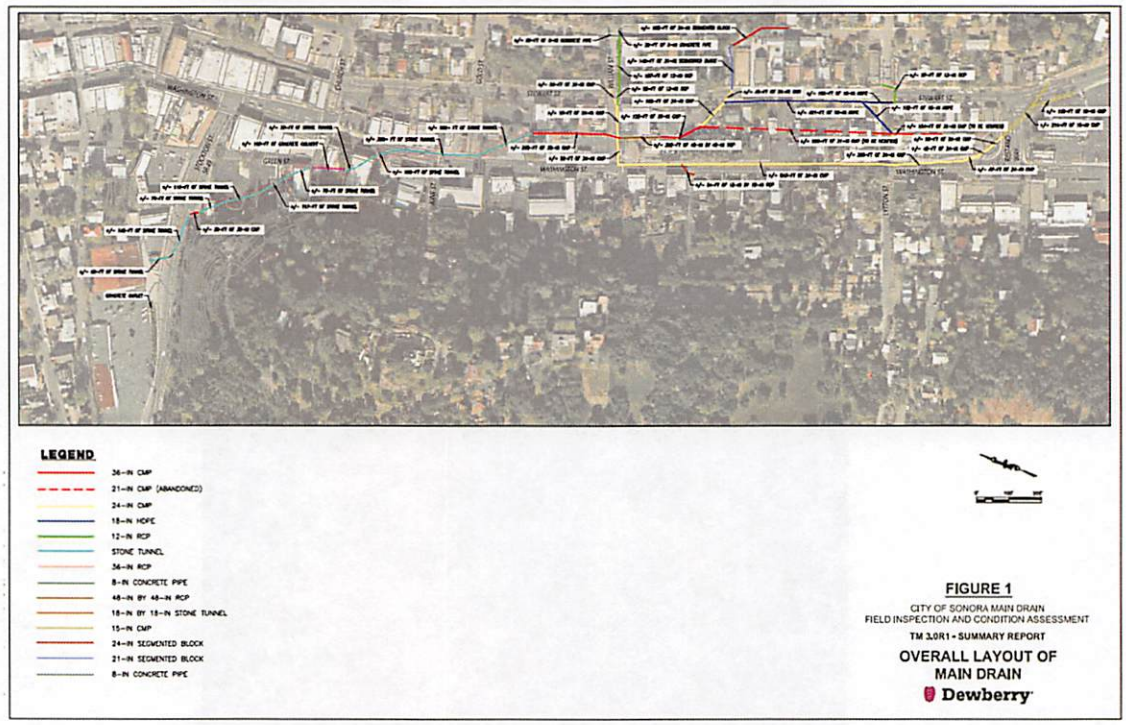



Figure 13. Sonora Main Drain Location

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[2] Main Drain Field Inspection and Condition Assessment: https://sonoraca.com/wp-content/uploads/2023/10/TM-3R1-Main-Drain-Summary-Report-complete-opt.pdf

### 2.2.2 Community Outreach

In early 2025, the City of Sonora launched an online survey and hosted an in-person outreach event to gather residents' input and experiences regarding past flooding events. Mailers were sent to over 100 Sonora Residents with a link to the survey and information regarding the in-person event held on January 9, 2025. In addition to the mailers, the City posted engagement opportunity announcements on their social media platforms. The survey received responses from 21 participants, who dropped 34 pins on an interactive map marker screen that allowed people to identify areas that have been impacted by flooding or areas where people are concerned about potential flooding. The Open house event had 5 participants who participated in an in-person event similar to the survey and placed map markers on a large printed map of the City.

A Community Outreach Summary was prepared for the City in early February and is included as Appendix A. Figure 12 displays a map from the Community Outreach Summary report that shows where survey participants dropped pins.

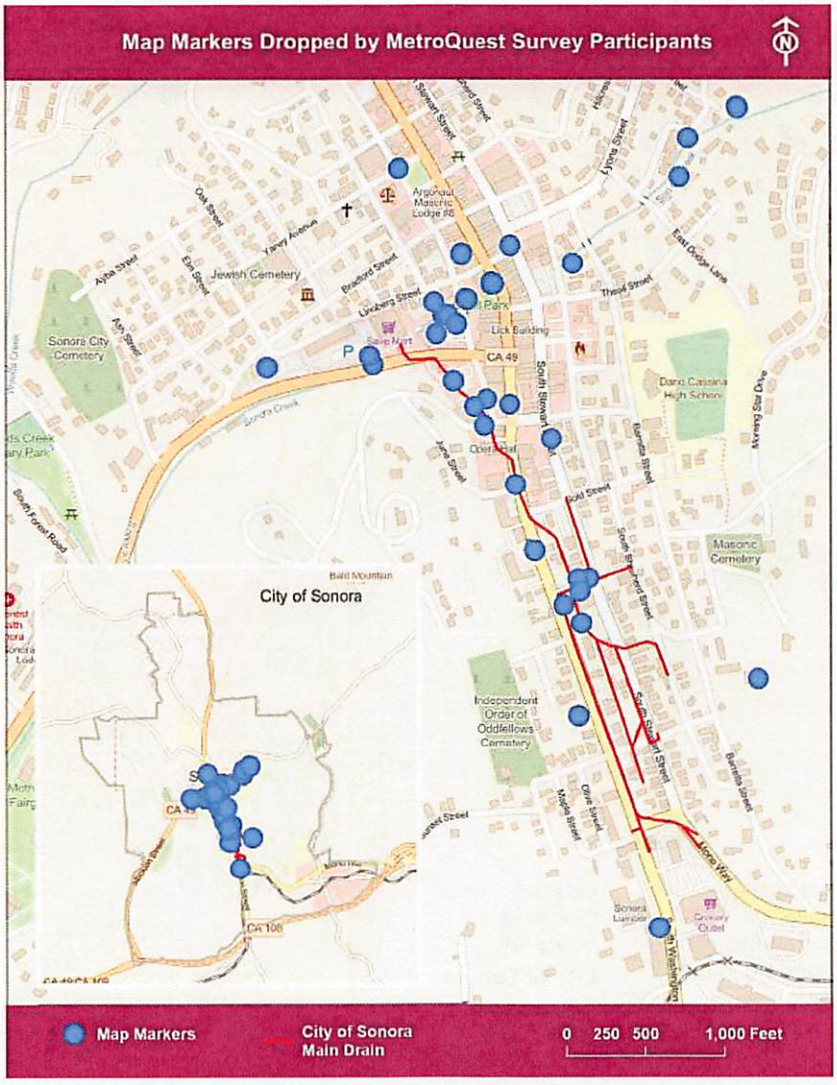



Figure 14. Community Outreach Summary Map

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### 2.2.3 Existing Flooding Footprint during Major Storm Events

The community outreach conducted in early 2025 revealed that a significant area of Sonora, including the historic downtown area, experiences flooding during major storm events. Figure 13 illustrates the existing flooding footprint developed based on past flooding occurrences and the terrain in the City of Sonora. Many participants in the online survey reported spending considerable time and money in preparation for potential flooding during these significant storms and dealing with the damage caused by such events. Action must be taken to mitigate the impacts of flooding on the community.

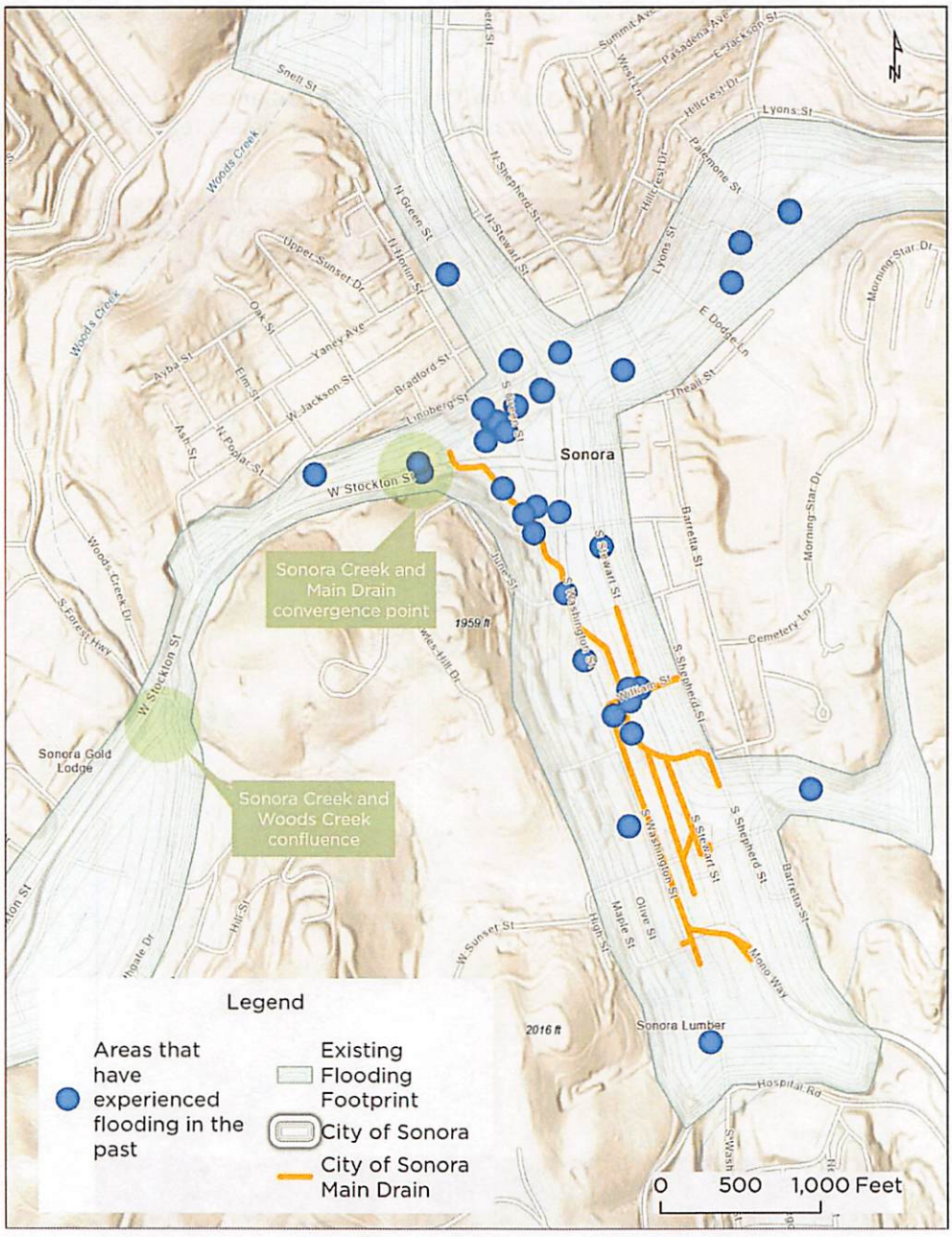



Figure 15. Existing Flooding Footprint in Sonora

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### 2.2.4 Potential Impacts from the Existing Flooding Footprint

To assess potential storm damage, ParcelQuest data and community feedback were used to estimate property damage from a significant storm events, summarized in Table 3 with full details in Appendix B. The analysis suggests that losses could exceed $72 million from catastrophic flooding. Notably, the costs of rehabilitating the Main Drain outweigh potential damage costs.

Table 3. Potential Properties Impacted by Catastrophic Flooding Event

| Potential Properties Impacted by Flood Zone | | | |
|---|---|---|---|
| | APN | USE TYPE | TOTAL VALUE |
| 1 | 001-011-005-000 | No Value | |
| 2 | 001-011-017-000 | No Value | |
| 3 | 001-012-003-000 | No Value | |
| 4 | 001-020-004-000 | No Value | |
| 5 | 001-020-006-000 | Commercial | $ 93,118 |
| 6 | 001-020-007-000 | Residential | $ 75,734 |
| 7 | 001-050-001-000 | Automotive Uses | $ 244,596 |
| 8 | 001-051-008-000 | Residential | $ 48,241 |
| 9 | 001-051-009-000 | Residential, Multiple Family | $ 156,765 |
| 10 | 001-051-021-000 | Residential, Multiple Family | $ 93,774 |
| 11 | 001-051-028-000 | Residential | $ 191,682 |
| 12 | 001-051-038-000 | No Value | |
| 13 | 001-051-039-000 | Residential, Multiple Family | $ 580,289 |
| 14 | 001-052-005-000 | Residential | $ 218,837 |
| 15 | 001-052-006-000 | Residential | $ 291,831 |
| 16 | 001-052-007-000 | Residential, Multiple Family | $ 352,695 |
| 17 | 001-052-008-000 | Residential, Multiple Family | $ 188,274 |
| 18 | 001-052-009-000 | Residential | $ 124,261 |
| 19 | 001-052-010-000 | Residential, Multiple Family | $ 174,411 |
| 20 | 001-052-011-000 | Residential | $ 161,209 |
| 21 | 001-052-012-000 | Residential, Multiple Family | $ 488,620 |
| 22 | 001-052-013-000 | Residential | $ 255,323 |
| 23 | 001-052-016-000 | Residential | $ 300,213 |
| 24 | 001-052-017-000 | Residential, Multiple Family | $ 92,517 |
| 25 | 001-052-026-000 | Residential, Multiple Family | $ 242,793 |
| 26 | 001-052-027-000 | Miscellaneous | $ 140,454 |
| 27 | 001-052-028-000 | Residential, Multiple Family | $ 326,495 |
| 28 | 001-052-029-000 | Residential | $ 79,206 |
| 29 | 001-053-003-000 | Residential, Multiple Family | $ 267,934 |
| 30 | 001-053-007-000 | Residential | $ 52,328 |
| 31 | 001-053-008-000 | Automotive Uses | $ 87,904 |
| 32 | 001-053-011-000 | Vacant | $ 50,943 |
| 33 | 001-053-012-000 | Commercial | $ 959,493 |
| 34 | 001-080-003-000 | Residential | $ 294,186 |

PRE PROJECT APPLICATION READINESS EVALUATION (PrePARE) REPORT

| | | | | |
|---|---|---|---|---|
| 35 | 001-080-005-000 | Residential | $ | 265,206 |
| 36 | 001-080-006-000 | No Value | | |
| 37 | 001-080-006-000 | Residential | $ | 74,920 |
| 38 | 001-080-036-000 | No Value | | |
| 39 | 001-080-037-000 | Commercial | $ | 496,184 |
| 40 | 001-091-001-000 | No Value | | |
| 41 | 001-091-002-000 | Residential, Multiple Family | $ | 1,461,015 |
| 42 | 001-091-017-000 | Vacant | $ | 41,616 |
| 43 | 001-091-018-000 | No Value | | |
| 44 | 001-091-024-000 | Residential | $ | 320,000 |
| 45 | 001-091-025-000 | Commercial | $ | 222,392 |
| 46 | 001-091-027-000 | Residential, Multiple Family | $ | 558,837 |
| 47 | 001-091-028-000 | Residential | $ | 297,030 |
| 48 | 001-091-029-000 | Residential, Multiple Family | $ | 568,911 |
| 49 | 001-091-033-000 | Residential, Multiple Family | $ | 225,290 |
| 50 | 001-091-034-000 | Miscellaneous | $ | 327,726 |
| 51 | 001-091-035-000 | Commercial | $ | 234,600 |
| 52 | 001-091-036-000 | Miscellaneous | $ | 222,419 |
| 53 | 001-091-039-000 | Miscellaneous | $ | 5,798 |
| 54 | 001-091-040-000 | No Value | | |
| 55 | 001-092-002-000 | Church | $ | 269,766 |
| 56 | 001-092-004-000 | Vacant | $ | 24,000 |
| 57 | 001-093-002-000 | Residential | $ | 295,473 |
| 58 | 001-093-003-000 | Residential | $ | 164,221 |
| 59 | 001-093-004-000 | Residential | $ | 276,410 |
| 60 | 001-093-005-000 | Residential | $ | 153,941 |
| 61 | 001-093-006-000 | Residential | $ | 397,800 |
| 62 | 001-093-007-000 | Commercial | $ | 673,383 |
| 63 | 001-093-008-000 | Residential | $ | 369,342 |
| 64 | 001-093-009-000 | Residential | $ | 111,696 |
| 65 | 001-093-010-000 | Vacant | $ | 44,618 |
| 66 | 001-093-011-000 | Residential, Multiple Family | $ | 269,950 |
| 67 | 001-094-006-000 | Residential, Multiple Family | $ | 673,200 |
| 68 | 001-094-010-000 | Residential, Multiple Family | $ | 91,035 |
| 69 | 001-094-012-000 | Residential | $ | 185,916 |
| 70 | 001-094-013-000 | Residential | $ | 263,760 |
| 71 | 001-094-015-000 | Residential | $ | 93,208 |
| 72 | 001-094-018-000 | Residential, Multiple Family | $ | 535,806 |
| 73 | 001-094-019-000 | Residential | $ | 179,747 |
| 74 | 001-102-001-000 | Residential, Multiple Family | $ | 662,789 |
| 75 | 001-102-001-000 | Residential, Multiple Family | $ | 72,500 |
| 76 | 001-102-003-000 | Residential | $ | 80,033 |
| 77 | 001-102-005-000 | Residential, Multiple Family | $ | 406,600 |

| | | | | |
|---|---|---|---|---|
| 78 | 001-102-007-000 | Residential, Multiple Family | $ | 233,271 |
| 79 | 001-102-008-000 | Residential | $ | 258,122 |
| 80 | 001-103-001-000 | Residential | $ | 285,463 |
| 81 | 001-103-002-000 | Residential | $ | 390,428 |
| 82 | 001-103-003-000 | Residential | $ | 26,895 |
| 83 | 001-103-004-000 | Residential | $ | 20,507 |
| 84 | 001-103-005-000 | Miscellaneous | $ | 38,347 |
| 85 | 001-103-006-000 | Residential | $ | 410,000 |
| 86 | 001-103-008-000 | Residential | $ | 375,267 |
| 87 | 001-115-001-000 | Residential | $ | 546,210 |
| 88 | 001-115-002-000 | Residential | $ | 75,854 |
| 89 | 001-115-003-000 | Residential | $ | 384,575 |
| 90 | 001-115-004-000 | Residential | $ | 384,548 |
| 91 | 001-115-005-000 | Residential | $ | 287,626 |
| 92 | 001-115-006-000 | Residential | $ | 195,424 |
| 93 | 001-115-007-000 | Residential | $ | 409,917 |
| 94 | 001-115-009-000 | Residential | $ | 306,687 |
| 95 | 001-115-010-000 | Residential | $ | 240,432 |
| 96 | 001-115-012-000 | Residential | $ | 488,947 |
| 97 | 001-117-005-000 | Residential | $ | 470,000 |
| 98 | 001-117-006-000 | Residential | $ | 435,048 |
| 99 | 001-117-007-000 | Residential | $ | 193,641 |
| 100 | 001-117-008-000 | Vacant | $ | 2,846 |
| 101 | 001-117-009-000 | Residential | $ | 71,650 |
| 102 | 001-117-010-000 | Vacant | $ | 18,744 |
| 103 | 001-117-016-000 | Residential | $ | 206,477 |
| 104 | 001-117-020-000 | Vacant | $ | 924 |
| 105 | 001-117-022-000 | Residential | $ | 507,694 |
| 106 | 001-117-024-000 | Miscellaneous | $ | 31,752 |
| 107 | 001-117-025-000 | Residential | $ | 451,012 |
| 108 | 001-117-026-000 | Residential | $ | 515,100 |
| 109 | 001-117-027-000 | Residential | $ | 321,539 |
| 110 | 001-117-028-000 | No Value | | |
| 111 | 001-171-012-000 | No Value | | |
| 112 | 001-180-001-000 | No Value | | |
| 113 | 001-181-003-000 | Commercial | $ | 338,310 |
| 114 | 001-181-004-000 | Miscellaneous | $ | 409,949 |
| 115 | 001-181-005-000 | Commercial | $ | 195,212 |
| 116 | 001-181-006-000 | Commercial | $ | 283,057 |
| 117 | 001-181-008-000 | Residential, Multiple Family | $ | 227,561 |
| 118 | 001-181-014-000 | Church | $ | 120,065 |
| 119 | 001-181-014-000 | No Value | | |
| 120 | 001-182-001-000 | Commercial | $ | 248,655 |
| 121 | 001-182-004-000 | Commercial | $ | 408,000 |



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| | | | | |
|---|---|---|---|---|
| 122 | 001-182-005-000 | Miscellaneous | $ | 490,304 |
| 123 | 001-182-006-000 | No Value | | |
| 124 | 001-182-007-000 | No Value | | |
| 125 | 00-182-008-000 | No Value | | |
| 126 | 001-182-009-000 | Residential | $ | 26,528 |
| 127 | 001-182-010-000 | Commercial | $ | 216,655 |
| 128 | 001-182-011-000 | Commercial | $ | 74,837 |
| 129 | 001-182-012-000 | Commercial | $ | 139,296 |
| 130 | 001-183-001-000 | Residential, Multiple Family | $ | 265,000 |
| 131 | 001-183-002-000 | Miscellaneous | $ | 609,301 |
| 132 | 001-183-003-000 | Commercial | $ | 660,654 |
| 133 | 001-183-004-000 | Commercial | $ | 341,814 |
| 134 | 001-183-005-000 | Miscellaneous | $ | 61,207 |
| 135 | 001-183-006-000 | No Value | | |
| 136 | 001-183-007-000 | Commercial | $ | 181,383 |
| 137 | 001-184-003-000 | Commercial | $ | 282,455 |
| 138 | 001-184-005-000 | Commercial | $ | 279,088 |
| 139 | 001-184-006-000 | Commercial | $ | 35,985 |
| 140 | 001-184-007-000 | Miscellaneous | $ | 304,018 |
| 141 | 001-184-009-000 | No Value | | |
| 142 | 001-181-001-000 | Commercial | $ | 391,342 |
| 143 | 001-191-003-000 | Commercial | $ | 111,764 |
| 144 | 001-191-006-000 | Commercial | $ | 273,347 |
| 145 | 001-191-007-000 | Commercial | $ | 275,913 |
| 146 | 001-191-008-000 | Commercial | $ | 386,857 |
| 147 | 001-191-009-000 | Commercial | $ | 177,159 |
| 148 | 001-191-009-000 | Commercial | $ | 120,620 |
| 149 | 001-191-001-000 | Miscellaneous | $ | 246,363 |
| 150 | 001-192-001-000 | Commercial | $ | 1,038,320 |
| 151 | 001-192-002-000 | Commercial | $ | 586,500 |
| 152 | 001-192-003-000 | Commercial | $ | 381,496 |
| 153 | 001-192-004-000 | Commercial | $ | 255,525 |
| 154 | 001-192-005-000 | Commercial | $ | 359,294 |
| 155 | 001-193-001-000 | Commercial | $ | 240,356 |
| 156 | 001-193-002-000 | Miscellaneous | $ | 353,004 |
| 157 | 001-193-003-000 | Commercial | $ | 422,811 |
| 158 | 001-193-004-000 | Commercial | $ | 363,051 |
| 159 | 001-193-005-000 | Commercial | $ | 601,502 |
| 160 | 001-193-006-000 | Commercial | $ | 326,283 |
| 161 | 001-193-007-000 | Commercial | $ | 278,460 |
| 162 | 001-193-008-000 | Commercial | $ | 472,311 |
| 163 | 001-194-001-000 | Commercial | $ | 626,160 |
| 164 | 001-194-002-000 | Commercial | $ | 245,529 |
| 165 | 001-194-003-000 | Commercial | $ | 291,831 |



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| | | | | |
|---|---|---|---|---|
| 166 | 001-194-004-000 | Commercial | $ | 244,494 |
| 167 | 001-194-005-000 | Commercial | $ | 468,180 |
| 168 | 001-194-006-000 | Commercial | $ | 206,935 |
| 169 | 001-194-007-000 | Commercial | $ | 456,627 |
| 170 | 001-194-008-000 | Commercial | $ | 278,460 |
| 171 | 001-194-009-000 | Commercial | $ | 589,709 |
| 172 | 001-195-003-000 | Commercial | $ | 175,673 |
| 173 | 001-195-009-000 | Commercial | $ | 341,678 |
| 174 | 001-195-009-000 | Commercial | $ | 349,081 |
| 175 | 001-195-010-000 | Commercial | $ | 521,162 |
| 176 | 001-195-011-000 | Commercial | $ | 705,702 |
| 177 | 001-195-012-000 | Commercial | $ | 319,854 |
| 178 | 001-195-014-000 | Commercial | $ | 445,706 |
| 179 | 001-195-015-000 | Commercial | $ | 272,141 |
| 180 | 001-195-016-000 | Commercial | $ | 525,390 |
| 181 | 001-201-001-000 | Miscellaneous | $ | 948,187 |
| 182 | 001-201-002-000 | Commercial | $ | 345,405 |
| 183 | 001-201-003-000 | Commercial | $ | 709,951 |
| 184 | 001-201-004-000 | Commercial | $ | 299,115 |
| 185 | 001-201-005-000 | Commercial | $ | 786,061 |
| 186 | 001-201-006-000 | Commercial | $ | 233,251 |
| 187 | 001-201-007-000 | Commercial | $ | 477,885 |
| 188 | 001-201-008-000 | Commercial | $ | 387,549 |
| 189 | 001-201-009-000 | Commercial | $ | 913,163 |
| 190 | 001-201-010-000 | Commercial | $ | 522,942 |
| 191 | 001-201-011-000 | Commercial | $ | 2,116,903 |
| 192 | 001-202-002-000 | Commercial | $ | 486,263 |
| 193 | 001-202-003-000 | No Value | | |
| 194 | 001-202-004-000 | No Value | | |
| 195 | 001-202-005-000 | No Value | | |
| 196 | 001-202-007-000 | Commercial | $ | 208,080 |
| 197 | 001-202-008-000 | Commercial | $ | 506,654 |
| 198 | 001-202-009-000 | Commercial | $ | 411,774 |
| 199 | 001-202-010-000 | Resid. Hotel/Motel/Resorts | $ | 3,660,975 |
| 200 | 001-202-011-000 | Commercial | $ | 289,064 |
| 201 | 001-202-012-000 | Commercial | $ | 245,152 |
| 202 | 001-202-013-000 | No Value | | |
| 203 | 001-202-014-000 | Commercial | $ | 280,908 |
| 204 | 001-204-004-000 | Miscellaneous | $ | 37,142 |
| 205 | 001-204-005-000 | Commercial | $ | 1,294,038 |
| 206 | 001-204-006-000 | Commercial | $ | 541,840 |
| 207 | 001-212-006-000 | Commercial | $ | 1,167,807 |
| 208 | 001-212-010-000 | Vacant | $ | 40,098 |
| 209 | 001-212-012-000 | Commercial | $ | 366,008 |



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| | | | | |
|---|---|---|---|---|
| 210 | 001-214-001-000 | No Value | | |
| 211 | 001-214-002-000 | No Value | | |
| 212 | 001-214-003-000 | No Value | | |
| 213 | 001-214-004-000 | No Value | | |
| 214 | 001-215-001-000 | Residential | $ | 185,390 |
| 215 | 001-215-009-000 | Commercial | $ | 196,342 |
| 216 | 001-215-010-000 | Residential | $ | 132,190 |
| 217 | 001-215-001-000 | Resid. Multiple Family | $ | 317,322 |
| 218 | 001-215-012-000 | Vacant | $ | 9,579 |
| 220 | 001-215-021-000 | Resid. Multiple Family | $ | 88,189 |
| 221 | 001-215-022-000 | Residential | $ | 295,800 |
| 222 | 001-215-023-000 | Residential | $ | 117,203 |
| 223 | 001-215-025-000 | Residential. Multiple Family | $ | 132,885 |
| 224 | 001-216-001-000 | Residential | $ | 69,898 |
| 225 | 001-216-004-000 | Commercial | $ | 283,250 |
| 226 | 001-216-005-000 | Commercial | $ | 405,401 |
| 227 | 001-216-007-000 | Vacant | $ | 72,828 |
| 228 | 001-216-008-000 | Residential | $ | 166,188 |
| 229 | 001-216-010-000 | Residential | $ | 120,123 |
| 230 | 001-216-011-000 | Residential | $ | 36,245 |
| 231 | 001-216-012-000 | Resid. Multiple Family | $ | 594,275 |
| 232 | 001-217-001-000 | Commercial | $ | 119,811 |
| 233 | 001-217-002-000 | Miscellaneous | $ | 480,432 |
| 234 | 001-217-005-000 | No Value | | |
| 235 | 001-217-006-000 | Commercial | $ | 505,689 |
| 236 | 001-217-007-000 | No Value | | |
| 237 | 001-221-009-000 | Residential | $ | 134,861 |
| 238 | 001-221-010-000 | Residential | $ | 286,525 |
| 239 | 001-221-011-000 | Residential | $ | 369,342 |
| 240 | 001-221-012-000 | Residential | $ | 295,942 |
| 241 | 001-221-018-000 | Commercial | $ | 198,269 |
| 242 | 001-221-020-000 | Residential | $ | 364,545 |
| 243 | 001-221-022-000 | Residential | $ | 56,347 |
| 244 | 001-221-027-000 | Residential | $ | 40,713 |
| 245 | 001-221-035-000 | Residential | $ | 143,276 |
| 246 | 001-221-039-000 | Residential | $ | 474,422 |
| 247 | 001-221-042-000 | Residential | $ | 128,661 |
| 248 | 001-221-043-000 | Residential | $ | 133,272 |
| 249 | 001-221-046-000 | Residential | $ | 158,048 |
| 250 | 001-221-048-000 | Residential | $ | 246,201 |
| 251 | 001-221-050-000 | Vacant | $ | 122 |
| | | | **$** | **72,397,936** |

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## 3. Sonora Main Drain and Other Solutions to Mitigate Flooding Impact

In addition to rehabilitating the Main Drain, the City has developed innovative ideas to address the recurring flooding during major storm surge events. Sonora's unique location is situated above two natural water conveyance systems—Woods Creek and Sonora Creek—and requires a distinct solution to mitigate flooding impacts on the community. Below are some potential projects proposed by the City of Sonora staff that aim to solve these issues and create a more sustainable community.

1. **Rehabilitate the Sonora Main Drain**
   In June and July 2023, inspections were conducted on the Main Drain Stone tunnel and the storm drain pipelines. These inspections revealed several areas of concern, including multiple minor collapses, one significant collapse, and a noticeable settlement in the roadway above the tunnel. The Sonora Main Drain project has been identified as a critical initiative in the 2024-2029 Capital Improvement Plan to address these issues and prevent future system failures. This project will extend from Gold Street to Stockton Street and involve repairing the stone tunnel, corrugated metal pipe, and concrete culvert.

   The project cost is estimated to be $11,340,000.




Figure 16. Sonora Main Drain project

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2. **Rehabilitate the Sonora Main Drain + Remove Farmers Market Parking Lot/Restore Creek + Detention Basin**
   The Farmer's Market parking lot, located at the corner of S Stewart Street and Theall Street, was built over Sonora Creek. Removing the parking lot and restoring the creek with landscaping will create a detention basin to help manage water flow through downtown Sonora during major storm events. The basin will alleviate stress on the convergence point of Sonora Creek and the Sonora Main Drain, which is located a little further downstream. The project will help prevent downstream flooding of homes and businesses by temporarily detaining excess water flows during large storms and metering these flows downstream at a lower volume.

   In addition to serving as a flood mitigation solution, removing the parking lot will create an open space and park area for locals and tourists to enjoy. Figures 14 and 15 provide examples of detention basins installed in downtown areas.

   A project cost estimate has not been developed at this time.



Figure 17. Boneyard Creek Restoration: Scott Park and the Second Streets Detention Basin

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Figure 18. Parking Lot to Detention Pond - National Association of Landscape Professionals

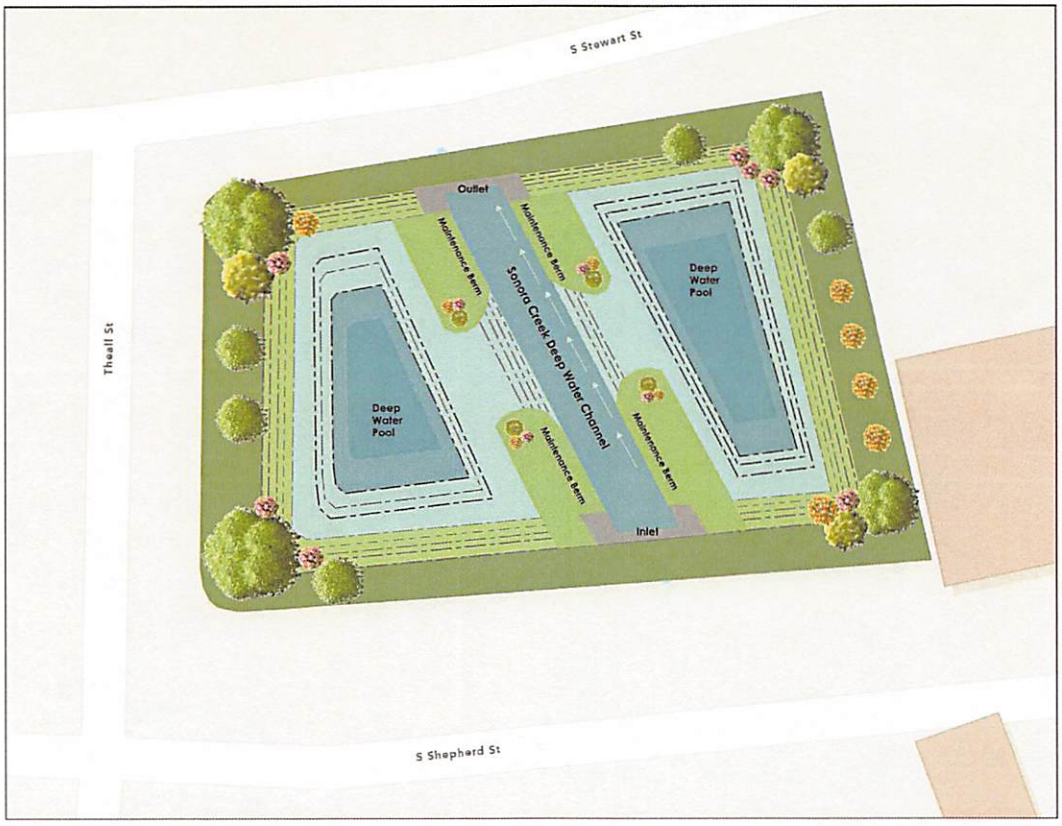



Figure 19. S Stewart and Theall St Parking Lot

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3. **Rehabilitate the Sonora Main Drain + Remove the Farmers Market Parking Lot + Build Parking Structure**

   The third potential project involves rehabilitating the Main Drain, removing the Farmers Market parking lot and constructing a new parking structure. The parking lot at the corner of S Stewart Street and Theall Street would be replaced with a detention basin, necessitating additional city parking. The City of Sonora is also working to eliminate on-street parking as part of a crucial safety initiative.

   State Route 49 runs directly through the center of Sonora and is one of the primary evacuation routes during emergencies. By removing on-street parking, there will be more space available for vehicles during evacuation events, allowing them to pull off the road as needed. The additional space could also potentially serve as an extra lane of traffic.

   The parking structure would replace the parking spaces lost at the Farmers Market parking lot and from the removed on-street parking. Moreover, the new parking structure could function as an evacuation center during emergencies.

   A project cost estimate has not been developed at this time.

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## 4. Funding and Implementation

Funding any of the projects listed in Section 3 will take a unique group of funding types and sources. Most funding sources available for these types of projects do require local matches.

Table 4. Funding Matrix

| FUNDING MATRIX | | | | |
|---|---|---|---|---|
| | **Hazard Mitigation Grant Program (HMGP)** | **Flood Mitigation Assistance Program (FMA)** | **Building Resilient Infrastructure and Communities Program (BRIC)** | **Community Development Block Grant – Disaster Recovery (CDBG-DR)** |
| Timeline | Ongoing, but an application must be submitted within 15 months of the disaster declaration date. | On hold | Application due 4/18/2025 | TBD |
| General Information | Provides funding to state, state, local, tribal, and territorial governments so they can develop hazard mitigation plans and rebuild to reduce or mitigate future disaster losses in their communities. This grant funding is available after a presidentially declared disaster. | FMA funds are used for projects that reduce or eliminate the risk of repetitive flood damage to buildings insured by the National Flood Insurance Program. | BRIC grant program makes federal funds available for hazard mitigation activities. It does so by recognizing the growing hazards associated with climate change and the need for natural hazard risk mitigation activities that promote climate adaptation and resilience with respect to those hazards. | GDBG-DR funds prioritize addressing gaps after all other assistance, such as Insurance, FEMA, SBA, and city/county dollars, have been applied.<br><br>The Department of Housing and Community Development (HCD) is putting together a plan for how the block grant funds will be sent. In January, the City of Sonora provided HCD with information about the Main Drain. |
| Eligibility | This grant funding is available after a presidentially declared disaster. | N/A | Hazard Mitigation Projects- cost-effective projects designed to increase resilience and public safety; reduce injuries and loss of life; and reduce damage and destruction to property, critical services, facilities, and infrastructure (including natural systems) from a multitude of natural hazards, including drought, wildfire, earthquakes, extreme heat and the effects of climate change. | N/A |
| Cost Share | The cost share for HMGP grants is up to 75% of eligible costs, with a 25% non-federal match. | N/A | The cost share for BRIC is 75% federal and 25% non-federal.<br><br>The cost share for the BRIC Program is adjusted to 90% federal and 10% non-federal for the following:<br><br>• Projects and Capability and Capacity Building activities located within or primarily benefiting Community Disaster Resilience Zones<br>• Economically Disadvantaged Rural Communities | N/A |

| | | | | |
|---|---|---|---|---|
| Sonora Main Drain | - | - | ✓ | - |
| Sonora Main Drain + Stewart/Theall Street Detention Basins | - | - | ✓ | X |
| Sonora Main Drain + Stewart/Theall Street Detention Basins + Parking Garage | - | - | - | X |

## 4.1 Recommendation

Due to the limited availability of funding for the Sonora Main Drain project, it is recommended to take advantage of the Building Resilient Infrastructure and Communities Program (BRIC), with a deadline in April 2025. The Dewberry team suggests applying for either the Sonora Main Drain Rehabilitation alone or for both the Sonora Main Drain and Sonora Creek Restoration at the existing Farmers Market Parking Lot. However, the BRIC program is unlikely to fund the design or construction of a Parking Structure.

It is advisable to include the Parking Structure in the Sonora Safety Action Plan (SS4A), which is developed under the Safe Streets for All Program. If the Parking Structure is demonstrated to be a safety solution for the City, it could qualify for SS4A Implementation Funds in the future and other transportation-related funding opportunities.

As indicated in Table 3, the BRIC Program requires a local cost share of 25%. Therefore, the City of Sonora would need to secure at least $2.84 million in local funding to meet the match share requirements.

Table 5. BRIC Cost Share Breakdown

| BRIC COST SHARE BREAKDOWN | | | |
|---|---|---|---|
| | Total Cost | BRIC Cost Share | Local Cost Share |
| Sonora Main Drain | $11,340,000 | $8,505,000 | $2,835,000 |
| Sonora Main Drain + Sonora Creek Rehabilitation | TBD | TBD | TBD |

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# 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:** April 7, 2025

**TO:** Honorable Mayor and Members of the City Council

**FROM:** Stacy Enos-Del Razo, Deputy City Clerk

**SUBJECT:** Meeting Minutes from March 17, 2025, and June 6, 2022

**RECOMMENDATION:**

Consider Approval of the City of Sonora Meeting Minutes from March 17, 2025, and June 6, 2022.

**DISCUSSION / ANALYSIS:**

Staff Recommends that the City Council Approve Meeting Minutes from March 17, 2025, and June 6, 2022.

**FISCAL IMPACT:**

No Fiscal Impact on the General Fund.

**ATTACHMENTS:**

Meeting Minutes from March 17, 2025, and June 6, 2022.

**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 17, 2025
# 5:00 PM

**NOTICE IS HEREBY GIVEN** that the Sonora City Council will have their regular meeting on March 17, 2025, 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.

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**Mayor Ann Segerstrom**

**Vice Mayor Andy Merrill**

**Council Members Bess Levine, Stephen Opie, Mark Plummer**

**City Administrator Melissa Eads**

**City Attorney Douglas White**

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***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 4:05 PM.

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

**PUBLIC COMMENTS**

No public comments.

**ADJOURN INTO CLOSED SESSION**

Adjourned at 4:06 PM.

1. Conference with Labor Negotiators (Gov. Code Section § 54957.6): Agency Designated Representatives: Melissa Eads, City Administrator; Chris Gorsky, Administrative Services Director; Employee Organization: Sonora Management Association (SMEA), Sonora Confidential Association (SCEA); Sonora Police Officers' Association (SPOA); Sonora Fire Fighters Association (SFFA); Sonora Employees Association (SEA).

2. Conference with Legal Counsel – Anticipated Litigation - Initiation of litigation pursuant to Gov. Code, § 54956.9(d)(4): Three (3) potential matters; Douglas White, City Attorney, Melissa Eads, City Administrator.

**RECONVENE INTO OPEN SESSION**

**OPEN SESSION** - 5:00 PM

Called to order at 5:00 PM.

**REPORT OUT OF CLOSED SESSION**

**Mayor Ann Segerstrom stated** some direction was given to staff, will continue with closed session after this meeting.

***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***

**PLEDGE OF ALLEGIANCE**

**Councilmember Stephen Opie** led the Pledge of Allegiance.

**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, March 14, 2025 at 2:56 PM.

**APPROVAL OF THE AGENDA**

**Motion made by Vice Mayor Andy Merrill, Seconded by Councilmember Mark Plummer. 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.*

**Mercedes Tune introduced the Non-Profit Organization ConAmor** and read the Mission Statement; Dawn Warfield introduced the new event, Coffill Park Community Arts Expo on the 2nd Saturday's April through October; and Pablo Lopez gave the background on ConAmor.

**A member of the public** shared concerns over where money is being spent in the County.

**PRESENTATIONS**

3. Introduction and Swearing-In of Fire Engineer Eric Schlarb; Aimee New, Fire Chief.

4. Receive a Presentation of the Sonora Fire Department Employee of the Year Award 2024; Aimee New, Fire Chief.

**Aimee New Fire Chief** presented Lisa Hoffmann with the Sonora Fire Department Employee of the Year for 2024.

5. Receive the City of Sonora Police Department Annual Statistic Summary Report for 2024; Turu VanderWiel, Police Chief.

   **Turu VanderWiel Police Chief** reviewed the Sonora Police Department Annual Statistic Summary Report for 2024.

   **Councilmembers** discussed the report.

**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.*

6. Consider Approval of the City of Sonora Meeting Minutes from March 3, 2025; Stacy Enos-Del Razo, Deputy City Clerk.

7. Consider Approval of Disbursements in the Amount of $225,161.32 and $192,249.70 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.

8. Consider Acceptance of an Informational Report for February 2025 Accounts Payable Payment Register and Void Report; Chris Gorsky, Administrative Services Director.

9. Consider Approval of Resolution No. 03-17-2025-A, Authorizing the Closure of State Route 49 (Washington Street) and Certain City Streets for the 2025 Mother Lode Round-Up Parade; Turu VanderWiel, Police Chief

   **Jim Opie** addressed the Council on the upcoming Parade and gave a brief history of the Parade.

10. Consider Approval of Resolution No. 03-17-2025-B, Authorizing Opened Alcoholic Beverage Containers and Public Consumption of Alcoholic Beverages within Designated Areas of the Special Event. These Areas are Marked by Street Closures on SR 49 (Washington Street) and Other Identified City Streets for the 2025 Mother Lode Round-Up Parade; Turu VanderWiel, Police Chief.

11. Consider Approval of Resolution No. 03-17-2025-C, Approving a Use Agreement Between the Sonora Police Department and the Department of California Highway Patrol for Use of the Sonora Police Department Weapons Firing Range and Authorizing the City Administrator, or Designee, to Sign, Submit, and Execute Related Documents; Turu VanderWiel, Police Chief.

**Larry Coombes** shared concerns over the Weapons Firing Range Agreement.

**Turu VanderWiel** gave public comment to clarify any questions the Council may have.

12. Waive the Second Reading and Adopt Ordinance No. 903, an Ordinance of the Sonora City Council amending Section 3.16.020, Rate, of Chapter 3.16, Sales and Use Tax, of Title 3, Revenue and Finance, of the Sonora Municipal Code; Douglas White, City Attorney.

13. Consider Placement of a Proclamation Recognizing March 7–14, 2025, as California Arbor Week in the City of Sonora on the April 7, 2025, Council Meeting Agenda; Ann Segerstrom, City of Sonora Mayor.

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

**NEW BUSINESS**

14. Consider Approval of Resolution No. 03-17-2025-D and Resolution No. 03-17-2025-E Approving the Memorandum of Understanding (MOU) and Salary Schedules with the Sonora Police Officers' Association (SPOA), the Sonora Management Employees' Association (SMEA), and the Sonora Confidential Employees' Association (SCEA) and Authorize the City Administrator to Finalize the Memorandums of Understandings; Chris Gorsky, Administrative Services Director.

**Chris Gorsky Administrative Services Director** gave an explanation of the MOU's and salary schedules.

No public comment.

**Councilmember Mark Plummer** made comments in support.

**Thomas Brickley President of the Sonora Police Officers Association** thanked the Council for all of their support.

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

15. Consider Approval of Resolution No. 03-17-2025-F, Updating the Job Descriptions and Education Requirements for the Administrative Services Officer/City Clerk, Community Development Director, Police Chief, Police Lieutenant, and Fire Chief; Chris Gorsky, Administrative Services Director.

**Chris Gorsky Administrative Services Director** gave an explanation on the Update to the Job Descriptions.

**Vice Mayor Andy Merrill** asked about minimum qualifications.

**Chris Gorsky Administrative Services Director** explained the change to the qualifications.

**Aimee New Fire Chief** commented on the update to the Job Descriptions.

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

16. Consider Acceptance of the Fiscal Year 24/25 Mid-Year Budget Update with Recommended Adjustments, as Presented on Page 22 of the Report; Chris Gorsky, Administrative Services Director.

**Chris Gorsky Administrative Services Director** presented a power point on the Mid-Year Budget.

**Councilmembers** discussed with Chris Gorsky Administrative Services Director and Melissa Eads City Administrator.

**Mike Pugh City Engineer, Dewberry Engineers Inc**. made additional comments.

**Councilmembers** asked additional questions and made comments.

**Melissa Eads City Administrator** made additional comments.

**A member of the public** commented on underground utilities.

**MONTHLY REPORTS**

17. Receive the City of Sonora Community Development Monthly Report for February 2025; Tyler Summersett, Community Development Director.

18. Receive the City of Sonora Fire Department Monthly Report for February 2025; Aimee New, Fire Chief.

19. Receive the City of Sonora Police Department Monthly Report for February 2025; Turu VanderWiel, Police Chief.

20. Receive the City of Sonora Public Works Department Monthly Report for February 2025; Michael Lagomarsino, Public Works Supervisor.

**COUNCIL MEMBER REPORTS**

**Councilmember Stephen Opie** and his family have been enjoying the Dragoon Gulch Trails; and did not attend YES Council as it was cancelled.

**Councilmember Bess Levine** had nothing to report.

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**Vice Mayor Andy Merrill** attended TCTC (Tuolumne County Transportation Council); the Special Board Meeting for ATCAA (Amador Tuolumne Community Action Agency); the Columbia College Orchestra Spring Recital is May 3rd and 4th; and will be performing with Jimbo and the Tap Room April 12th.

**Councilmember Mark Plummer** attended the Natural Resources Advisory Committee meeting; TAC (Technical Advisory Committee)- CAC (Citizens Advisory Committee- TCTC (Tuolumne County Transportation Council); and a Fire Class.

**Mayor Ann Segerstrom** attended LAFCO (Local Agency Formation Commission); Blue Zones Age Friendly Community Work Group; there is a Biomass Information meeting on the 24th at the Mother Lode Job Training facility; April 26th and 27th is Love Tuolumne County Weekend; and Arbor Day was last Friday.

**ADJOURNMENT**

Adjourned into closed session.

B. Conference with Legal Counsel – Anticipated Litigation - Initiation of litigation pursuant to Gov. Code, § 54956.9(d)(4): Three (3) potential matters; Douglas White, City Attorney, Melissa Eads, City Administrator.

Reconvened into open session.

**Mayor Ann Segerstrom** stated direction was given to staff.

Adjourned at 7:16 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.*

*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, June 06, 2022
## 4:00 PM

**NOTICE IS HEREBY GIVEN** that the Sonora City Council will have their regular meeting on Monday, June 6, 2022 at 4:00 PM in the City of Sonora Council Chambers located at 94 N. Washington Street Sonora, CA 95370.

**NOTICE:** THIS MEETING WILL BE HELD IN ACCORDANCE WITH GOVERNMENT CODE SECTION 52953(E) AND THE CITY OF SONORA CITY COUNCIL RESOLUTION NO. 05-16-2022-A.

THIS MEETING IS PHYSICALLY OPEN TO THE PUBLIC OR MEMBERS OF THE PUBLIC MAY PARTICIPATE IN THE MEETING VIA VIDEO CONFERENCING AT:

**Zoom Meeting Link:**

**https://us06web.zoom.us/j/87460555933?pwd=UFBFZ0EyR3pjcXNXZWtXVlZLQTJoQT09**

**Dial: (669) 900-6833**

**Meeting ID: 874 6055 5933**

**Passcode: 7dY809**

MEMBERS OF THE PUBLIC WILL BE GIVEN THE OPPORTUNITY TO PROVIDE PUBLIC COMMENT.

THIS MEETING WILL BE LIVE STREAMED ON THE CITY'S WEBSITE AT www.sonoraca.com.

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 Deputy City Clerk at 94 N. Washington Street Sonora, CA 95370 or via email to administration@sonoraca.org.

**CLOSED SESSION** - 4:00 PM

**CALL TO ORDER**

Called to order at 4:00 PM.

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

**ROLL CALL**

**PRESENT**

**Mayor Matt Hawkins**
**Mayor Pro-Tem Mark Plummer**
**Councilmember Jim Garaventa**
**Councilmember Ann Segerstrom**
**Councilmember Colette Such**

**PUBLIC COMMENTS**

No public comments.

**ADJOURN INTO CLOSED SESSION**

1. CONFERENCE WITH LEGAL COUNSEL – Anticipated Litigation - Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section § 54956.9: One (1) Potential Case

2. CONFERENCE WITH LEGAL COUNSEL - Anticipated Litigation - Significant exposure to litigation pursuant to Gov. Code § 54956.9(d)(2): One (1) Potential Case

3. CONFERENCE WITH LABOR NEGOTIATORS (Government Code § 54957.6): Agency Designated representatives: Melissa Eads, City Administrator; Chris Gorsky, Administrative Services Director; Doug White, City Attorney; Employee Organization: Sonora Employees' Association (SEA), Administrative Services Officer and City Administrator Contract.

**RECONVENE INTO OPEN SESSION** [City Council Chambers]

**OPEN SESSION** - 5:00 PM

Called to order at 5:08 PM.

**PLEDGE OF ALLEGIANCE**

**Mayor Pro-Tem Mark Plummer** led the Pledge of Allegiance.

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

**ROLL CALL**

**PRESENT**

**Mayor Matt Hawkins**
**Mayor Pro-Tem Mark Plummer**
**Councilmember Jim Garaventa**
**Councilmember Ann Segerstrom**
**Councilmember Colette Such**

**REPORT OUT OF CLOSED SESSION**

**Mayor Matt Hawkins** stated direction was given to staff.

**APPROVAL OF THE AGENDA**

The Agenda was approved without change, a Vote was not taken.

**PRESENTATIONS**

4. Receive an update from Tuolumne County District 1 Supervisor David Goldemberg.

   **Tuolumne County District 1 Supervisor David Goldemberg** updated those in attendance on the Election, COVID-19 statistics, Fire Safety Advisory Committee Vegetation Management Ordinance, and Tuolumne County budget; attended the Commission on Homelessness and Solid Waste Committee meeting; be prepared for PG & E Public Safety Power Shutoff outages, and the Wildfire Preparedness Town Hall is at the Fairgrounds.

   **Councilmembers** discussed with Supervisor Goldemberg the County's budget and its challenges.

5. Introduction and Swearing in of Police Corporal Thomas Brickley.

**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. If participating via Zoom, please raise your hand using the Raise Your Hand feature or dial *9 (*6 to unmute).*

**Katie Dunn, President of the Sonora Chamber of Commerce** updated those in attendance on Summer Concert Series in Coffill Park.

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**Allan Zimmerly from the Historic Dome Preservation Non-Profit Group** gave a progress report on the Dome.

**Christine Barsanti representing the League of Women Voters Observer Corps** encouraged everyone to vote.

**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.*

6. Approval of City Council Minutes for May 2, 2022, and May 16, 2022.

7. Approval of disbursements in the amount of $170,753.63 for payroll, inclusive of employee salaries, employer and employee taxes and retirement contributions, miscellaneous voluntary employee deductions, holiday pay and other adjustments, including retro-pay.

8. Consideration to adopt Resolution No.06-06-2022-A creating a new class description for Administrative Services Officer and update the class descriptions for Fire Engineer and Part-Time Executive Assistant/Deputy City Clerk.

9. Consider adoption of Resolution No. 06-06-2022-B Supporting the Tuolumne Utilities District's (TUD) Acquisition of Pacific Gas & Electric's (PG&E) Owned Water Rights and Related Assets

10. Consider approval of Memorandum of Understanding between Chicken Ranch Rancheria of Me-Wuk Indians of California, Tuolumne County Transportation Council, Tuolumne County, City of Sonora, and Blue Zones Project for Implementation of the Gold Rush Trail Project.

11. Consider adoption of Resolution 06-06-2022-C Supporting the City of Sonora's Active Transportation Program (ATP) Grant Project Application: Gold Rush Multi – Use Path, Phase I .

    **Councilmember Ann Segerstrom and Mayor Pro-Tem Mark Plummer** support the Gold Rush Trail Project and TUD Acquisition.

    **A member of the public** shared comments in support of the Gold Rush Trail.

    **Motion made by Councilmember Jim Garaventa, Seconded by Councilmember Ann Segerstrom. Voting Yea: Mayor Matt Hawkins, Mayor Pro-Tem Mark Plummer, Councilmember Jim Garaventa, Councilmember Ann Segerstrom, Councilmember Colette Such**

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**PUBLIC HEARINGS**

12. Introduce by title Ordinance No. 884, amending the Zoning Map through the rezoning of Assessor's Parcel Numbers **035-180-049, 073, & 074, 035-142-023 & 024, 035-263-020, from Single Family Residential (R-1) to Limited Multi-Family Residential (R-2)**., and waive the first reading.

    **Rachelle Kellogg Community Development Director** gave an explanation of Ordinance No. 884.

    **Councilmembers** discussed with Rachelle Kellogg Community Development Director.

    **A member of the public** commented on Orinance No. 884.

    **Motion made by Councilmember Jim Garaventa, Seconded by Mayor Pro-Tem Mark Plummer. Voting Yea: Mayor Matt Hawkins, Mayor Pro-Tem Mark Plummer, Councilmember Jim Garaventa, Councilmember Ann Segerstrom, Councilmember Colette Such.**

**UNFINISHED BUSINESS**

**NEW BUSINESS**

13. Consider approval of an employment agreement between the City of Sonora and Melissa Eads for the position of City Administrator with a base salary of one hundred and fifty thousand dollars ($150,000) annually and for a term of five (5) years.

    **Doug White City Attorney** presented the appointment of Melissa Eads to the Council.

    No public comment.

    **Councilmembers** made comments in support of the appointment.

    **Motion made by Councilmember Colette Such, Seconded by Councilmember Jim Garaventa. Voting Yea: Mayor Matt Hawkins, Mayor Pro-Tem Mark Plummer, Councilmember Jim Garaventa, Councilmember Ann Segerstrom, Councilmember Colette Such**

**MONTHLY REPORTS**

**COMMUNICATIONS**

**COUNCIL MEMBER/DEPARTMENT HEAD REPORTS**

**Turu VanderWiel Police Chief** gave an update on the use of Narcan by Police Officers.

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

**Aimee New Fire Chief** shared with those in attendance the Community Fire Reduction Communities list for priority grant funding.

**Rachelle Kellogg Community Development Director** had nothing to report.

**Chris Gorsky Administrative Services Director** had nothing to report.

**Doug White City Attorney** shared he would not be attending the next two meetings, and thanked Councilmember Colette Such and Councilmember Jim Garaventa for serving on the Council.

**Melissa Eads City Administrator** had nothing further to report.

**Councilmember Ann Segerstrom** attended the Central Sierra Economic Development Council, and TCTC (Tuolumne County Transportation Council) meetings.

**Councilmember James Garaventa** thanked Attorney Doug White for the kind words.

**Councilmember Colette Such** attended the Tuolumne County Commission on Homelessness AdHoc Committee and Fire Safe Council meeting, Stockton Road Transit Project, Resiliency Village Board meeting, and a budget meeting. She also thanked Doug White for his comments.

**Mayor Pro-Tem Mark Plummer** encouraged people to vote.

**Mayor Matt Hawkins** received a thank you email from a member of the public; and spoke of fire safety.

**ADJOURNMENT**

Adjourned at 5:57 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:** April 7, 2025

**TO:** Honorable Mayor and Members of the City Council

**FROM:** Ann Segerstrom, City of Sonora Mayor

**SUBJECT:** Receive a Proclamation Recognizing March 7–14, 2025, as California Arbor Week in the City of Sonora

**RECOMMENDATION:**

Receive a Proclamation Recognizing March 7–14, 2025, as California Arbor Week in the City of Sonora.

**BACKGROUND:**

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, 2025

**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, 2025, 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 17th day of March of the year two thousand and twenty-five.

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:** April 7, 2024

**TO:** Honorable Mayor and Members of the City Council

**FROM:** Melissa Eads, City Administrator

**SUBJECT:** Approval of the Transfer of $122,054 in Budget Savings from the TO 25-2 – Hospital Road Rehabilitation Engineering Services Project to TO 25-1 for City Engineer Services

**RECOMMENDATION:**

Consider approval of the transfer of $122,054 in budget savings from the TO 25-2 – Hospital Road Rehabilitation Engineering Services project to TO 25-1 for City Engineer Services, as approved on 03/17/2025 with the mid-year budget update.

**BACKGROUND:**

The Dewberry team (Dewberry) has been providing City Engineer Services for the City of Sonora per a three-year contract with two (2) 1-year optional extensions executed on December 19, 2023. Work under this contract is authorized through the approved annual City Budget via specific task orders.

Due to the extensive work done to date under this task order for FY 24/25, additional funds are needed to continue with the general city engineering services through June 30, 2025.

**DISCUSSION / ANALYSIS:**

Savings in budget have occurred in Taks Order 25-2 for the Hospital Road rehabilitation project. The Hospital Road rehabilitation project progressed and completed quicker than what was originally anticipated in the development of the fee for Taks Order 25-2. As a result, $122,054 in savings occurred. Per the mid-year budget presentation to the City Council on Monday March 17, 2025, these savings were shown to be applied to Task Order 25-1A – Fiscal Year 2024/2025.Engineering Services so that the general city engineering services can continue through June 30, 2025.

Adding the $122,054 budget savings from TO 25-2 to the existing TO 25-1 budget would allow the Dewberry team to continue the general city engineering services through June 30, 2025.

**FISCAL IMPACT:**

There is no fiscal impact associated with this action. Savings from the Hospital Road project were reallocated to the General Engineering budget during the mid-year budget update approved by the City Council on March 17, 2025. These reallocated funds are now available to support ongoing and upcoming general engineering tasks without requiring additional appropriations from the General Fund.

# 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:**

Task Order No. 25-1A – Fiscal Year 2024/2025 City Engineer Services – Revision 1

Task Order No. 25-2A – Hospital Road Rehabilitation Engineering Services – Revision 1 0 Snell Street Retaining Wall Replacement and Road Reconstruction Design Services

**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 19, 2025

City of Sonora
Attn: Ms. Melissa Eads
City Administrator
94 N. Washington Street
Sonora, CA 95370

**Subject: Task Order No. 25-1A Fiscal Year 2024/ 2025 City Engineer Services – Revision 1**

Dear Ms. Eads,

Thank you for the opportunity to prepare this revised Task Order to provide City Engineer Services to the City of Sonora.

**Project Understanding:**

The Dewberry team (Dewberry) has been providing City Engineer Services for the City of Sonora per a three-year contract with two (2) 1-year optional extensions executed on December 19, 2023. Work under this contract is authorized through the approved annual City Budget via specific task orders.

Due to the extensive work done per date under this task order, additional funds are needed to continue these services through June 30, 2025. Savings have occurred in Taks Order 25-2 for the Hospital Road rehabilitation project of an amount of $122,054. Per the City Council's adoption of the mid-year budget at the City Council Meeting on Monday March 17, 2025, these savings are to be applied to Task Order 25-1A.

This revised task order formally authorizes Dewberry to continue to provide City Engineer services for FY 24/25 under the amended budget as shown below.

Scope of Work:

The following is a summary of duties that may be requested by the City Administrator and / or Community Development Director. Management of this task order requires regular communication between the Dewberry Team and the City to ensure priority tasks are being delivered within the fiscal constraints of this task order.

The scope outline below is not intended to represent the entire scope of work for this task order but rather a substantial list of tasks identified by the City.

1. Develop and manage the City's Capital Improvement Program
2. Provide project management services including the evaluation, programming, designing, and construction oversight of capital projects
3. Assist in the development and oversee consultant requests for proposals and/or construction bids including advertising, evaluating proposals / bids, recommending project award, negotiating, and administrating contracts.
4. Participate in initiating all capital improvement projects and programs, including defining project scope, determining project budget, and locating financial resources.

5. Identify grant funding opportunities, develop, and write grant applications, and manage grant reporting responsibilities.

6. Participate in the review and conditioning of planning applications in relation to the City's General Plan, infrastructure master plans, and overall capital needs of the City.
7. Prepare plans, specifications, and estimates for projects delivered by the City
8. Represent the City within the community and with outside agencies.
9. Ensure City compliance with all Federal, State, County, and local laws and regulations.
10. Manage projects that are Federal, State, or locally funded following required policies including the Caltrans Local Assistance Procedures Manual
11. Monitor and make recommendations in relation to changes in laws, regulations, and technology that may affect City operations; implement policy and procedure changes as required.
12. Prepare reviews and present staff reports and City engineering documents and reports on various projects and programs and attend City Council meetings as necessary.
13. Review and comment on planning programs and land development policies and controls.
14. Review and approve encroachment permit applications.
15. Provide an emergency response in times of infrastructure failure, unusual weather, and other disasters such as flooding, earthquake, fire, etc.
16. Provide utility interface as necessary with PG&E, cable, and other utility companies.
17. Perform right-of-way engineering, mapping, and surveying as required for projects delivered by City.
18. Provide construction management, inspection, and related support services as required for projects delivered by City.

**Fee:**

| | |
|---|---|
| Original Fee for FY 24/25: | $250,000 |
| Savings From TO 25-2: | $122,054 |
| **Total Revised Fee:** | **$372,054** |

Sincerely,

Mike Pugh, P.E.
Contract Manager
Associate Vice President

Approved by:

Melissa Eads
City Administrator

March 19, 2025

City of Sonora
Attn: Melissa Eads, City Administrator
94 N. Washington Street
Sonora, CA 95370

**Subject: Task Order No. 25-2A Hospital Road Rehabilitation Engineering Services – Revision 1**

Dear Ms. Eads,

Dewberry has completed the engineering services for the Task Order 25-2 of the Hospital Road Rehabilitation project and has a budget surplus that is to be reallocated to Taks Order 25-1 Fiscal Year 2024/2025 City Engineering Services per the City Council's adoption of the mid-year budget at the City Council Meeting on Monday March 17, 2025.

## Project Understanding:

Hospital Road between Washington Street and Mono Way is in an advanced state of degradation with large areas of full road structural section failure. The condition of this portion of the road has the potential to cause damage to vehicles traveling through this area. Sierra Northern Railroad is scheduled to replace the at-grade crossing on Hospital Road in the Fall of 2024 and repair the damage caused by the recent train derailment along Hospital Road that occurred in late January of 2024. It would be in the best interest of the City of Sonora to join forces with Sierra Northern Railroad to reconstruct Hospital Road to the limits described and provide a complete project.

## Scope of Work:

The following scope of services has been provided under this Task Order:

**Task 1 - Prepare Contract Documents**

- Prepare and deliver Final Plans for the Project
- Prepare and deliver Project Construction Cost Estimate

***Task 2 - Construction Engineering***

- Respond to Requests for Information
- Provide Design Clarifications as necessary during construction.
- If required, prepare project addendum for project changes.
- Prepare post-construction Records Drawings

***Task 3 - Construction Management***

- Provide the necessary personnel, inspection staff, equipment and transportation to facilitate the performance of the intended construction management and inspection services.
- Ensure that the construction contractor complies with all local, state, and federal laws, ordinances, rules, regulations, regulatory/resource agency permits, and orders as provided by the contract.
- Ensure compliance with approved Quality Assurance Program (QAP)
- Ensure Project construction is completed in accordance with approved plans, specifications, and estimate (PS&E) and referenced standards.

***Task 4 - Materials Testing***

- Provide all compaction testing per plans and Caltrans specifications.
- Provide all quality assurance testing and sampling as required by Caltrans guidelines.
- Take samples and perform field/source- controlled tests of construction materials for quality assurance in accordance with California Test Methods (CTMs) and/or the American Society for Testing Materials (ASTM) procedures.

***Task 5 - Survey Monument Preservation***

- Conduct research of the filed for record parcel maps, final maps, record of surveys, corner records, and vertical benchmarks in the City of Sonora to determine the number of protected (monuments in monument wells) and non-protected monuments (monuments not in monument wells) within the designated project area.
- Visually verify in the field the number of protected and non-protected monuments within the project area
- Attempt to locate the monuments with a metal detector if said monuments are not visible on the pavement surface.
- Perform survey monument preservation in accordance with the California Business and Professions Code, Section 8771

**Fee:**

This project progressed and completed quicker than what was originally anticipated in the development of the fee for this Taks Order. As a result, $122,054 in savings occurred as shown on the following page. Per the City Council's adoption of the mid-year budget at the City Council Meeting on Monday March 17, 2025, these savings are to be applied to Task Order 25-1A – Fiscal Year 2024/2025.Engineering Services. This results in a reduced budget for Task Order 25-2A of $73,946 as shown below.

| | |
|---|---|
| Original Fee: | |
| Task 1 - Prepare Contract Documents: | $ 90,000 |
| Task 2 - Construction Engineering: | $ 12,000 |
| Task 3 - Construction Management: | $ 59,000 |
| Task 4 - Materials Testing: | $ 15,000 |
| Task 5 - Survey Monument Preservation: | $ 20,000 |
| Total Original Fee: | $196,000 |
| Fee Reduction Request: | $122,054 |
| **Total Revised Fee:** | **$73,946** |

Sincerely,



Mike Pugh, PE
Contract Manager
Associate Vice President

Approved by:

Melissa Eads
City Administrator
City of Sonora

Hospital Road Budget Reduction TO 25-2

| Taks | Oringal Budget | Revised Budget | Savings |
|---|---|---|---|
| Prepare Contract Documents | $90,000.00 | $14,926.98 | $75,073.02 |
| Construction Engineering | $12,000.00 | $12,000.00 | $0.00 |
| Construction Management | $59,000.00 | $25,785.83 | $33,214.17 |
| Materials Testing | $15,000.00 | $7,408.63 | $7,591.37 |
| Survey Monument Preservation | $20,000.00 | $13,824.56 | $6,175.44 |
| | $196,000.00 | $73,946.00 | $122,054.00 |

# 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:** April 7, 2025

**TO:** Honorable Mayor and Members of the City Council

**FROM:** Melissa Eads, City Administrator

**SUBJECT:** Approval for the Dewberry Engineers Inc. to Provide Engineering and Surveying Support Services to the City of Sonora Community Development Department.

**RECOMMENDATION:**

Consider approval of Dewberry's Task Order No. 25-7 for professional engineering and surveying support services to assist the City of Sonora (City) Community Development Department in reviewing and processing development applications and associated tasks, as approved on 03/17/2025 with the mid-year budget update.

**BACKGROUND:**

The City's Community Development Department (CDD) is responsible for overseeing building and planning activities, ensuring compliance with the California Building Code, city ordinances, and established policies. To support these functions, Dewberry has prepared Task Order No. 25-7, which provides engineering and surveying support services through Dewberry's existing City Engineering Services contract. These services will assist City Staff in processing development applications and public requests efficiently and in compliance with applicable regulations.

**DISCUSSION / ANALYSIS:**

The scope of work under this Task Order includes:

- **Encroachment, Building, and Grading Permit Review –** Evaluating permit applications for work within public rights-of-way, ensuring compliance with zoning and safety standards, and coordinating with other city departments.
- **Improvement Plan Review –** Reviewing proposed public and private infrastructure improvements, ensuring designs align with city engineering standards, and verifying compliance with accessibility and environmental laws.
- **Map Checking and City Surveying Services –** Reviewing subdivision maps, verifying property boundaries and easements, and assisting in city surveying efforts, including locating storm drain infrastructure.
- **Construction Inspection –** Conducting field inspections to ensure compliance with approved plans and city regulations, verifying proper installation of utilities and infrastructure, and identifying necessary corrective actions.

# 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***

By utilizing this task order, the City can efficiently manage the review and approval of development applications while maintaining a high level of service to residents and developers. The support provided by Dewberry will help mitigate delays, ensure regulatory compliance, and enhance public safety.

**FISCAL IMPACT:**

This is a Time and Materials task order that does not have an effect on the City's General Fund budget, with all expenses covered by fees generated from applications submitted to the Community Development Department.

**ATTACHMENTS:**

- Task Order No. 25-7 CDD Support Services

**CORE COUNCIL PRIORITIES:**

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

Dewberry Engineers Inc.
11060 White Rock Road, Suite 200
Rancho Cordova, CA 95670-6061
916.363.4210
www.dewberry.com

April 2, 2025

City of Sonora
Attn: Ms. Melisa Eads
94 N. Washington Street
Sonora, CA 95370

**Subject: Task Order #25-7 Community Development Department Support Services**

Dear Ms. Eads,

Thank you for the opportunity to submit this Task Order to provide engineering and surveying support services to the Community Development Department (CDD).

## Project Understanding

The Community Development Department oversees the City of Sonora's building and planning activities, ensuring that development complies with the California Building Code, city ordinances, and established policies. Dewberry will provide engineering and surveying support services to assist City Staff with Community Development Department applications and requests received from the public. Examples of these support services include, but are not limited to, those listed below.

## Example Scope of Work

***Task 1 – Encroachment, Building, and Grading Permit Review***

- Evaluate applications for work within public rights-of-way (e.g., sidewalks, streets, easements)
- Attend pre-application meetings
- Mitigate potential disruptions to traffic, pedestrians, and public infrastructure
- Assess earth-moving activities to prevent erosion, flooding, and drainage issues
- Verify compliance with stormwater management and environmental protection regulations
- Check construction plans for compliance with building codes, zoning regulations, and safety standards
- Attend applicant coordination meetings
- Coordinate with other City departments as needed (e.g., Fire, Public Works, etc.)

***Task 2 – Improvement Plan Review***

- Evaluate proposed public or private infrastructure improvements (e.g., roads, sidewalks, drainage systems, utilities, etc.)
- Ensure designs align with city engineering standards, zoning regulations, and safety requirements
- Check for compliance with environmental and accessibility laws (e.g., ADA compliance)
- Attend applicant coordination meetings
- Coordinate with other City departments as needed (e.g., Fire, Public Works, etc.)

***Task 3 – Map Checking and City Surveying Services***

- Review subdivision maps, parcel maps, and lot line adjustments to ensure they meet legal and technical requirements
- Confirm property boundaries, easements, and rights-of-way align with City planning policies
- Locate the existing storm drain pipe within the City Drainage Easement
- Ensure maps are recorded properly for legal and development purposes

***Task 4 – Construction Inspection***

- Conduct field inspections of building, grading, and infrastructure projects
- Ensure compliance with approved improvement plans, permits, and applicable regulations
- Verify proper installation of utilities, roads, sidewalks, and drainage systems
- Check for adherence to ADA accessibility, fire safety, and stormwater management requirements
- Identify and document any violations, requiring corrective actions if necessary.

**Fee for Services**

This is a Time and Materials task order with a neutral financial impact. Expenses incurred under this task order are offset by fees collected from applications submitted to the Community Development Department.

Sincerely,



Mike Pugh, P.E.

Contract Manager
Associate Vice President

Approved by:

Melisa Eads

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:** April 7, 2025

**TO:** Honorable Mayor and Members of the City Council

**FROM:** Melissa Eads, City Administrator

**SUBJECT:** Approval of the Dewberry Engineers Inc. to Survey, Design, and Provide Construction Support for the Rehabilitation of the Newly Acquired Parking Lot Located on the Southwest Corner of Church Street & Stewart Street.

---

**RECOMMENDATION:**

Consider approval of Dewberry's Task Order No. 25-08 Church & Stewart Street Parking Lot Improvements - Engineering Services to provide surveying, engineering design, and construction support for the City of Sonora's newly acquired parking lot located at Church St. & Stewart St, as approved on 03/17/2025 with the mid-year budget update.

**BACKGROUND:**

The City of Sonora (City) purchased a parcel in order to increase parking capacity for the City. The new location, previously a private parking lot, is situated on the SW corner of Church Street & Stewart Street. This new location is adjacent to an existing City parking lot. Increasing parking capacity is an ongoing mission for the City to provide more access to the downtown area.

**DISCUSSION:**

The City has recently acquired a new parking lot located on the southwest corner of Church Street & Stewart Street. The parking lot requires rehabilitation due to aging asphalt and will need to be brought up to current construction standards.

This parking lot currently has approximately thirteen (13) parking stalls and one (1) ADA compliant stall, as required. There is an existing shed and shade structure located at the back of the parking lot which will be removed to create more room for parking spaces. The parking lot will be improved with new asphalt, striping, concrete driveway, curb ramp, and crosswalk improvements to assist in pedestrian connectivity.

To bring the parking lot up to current standards, the existing drive aisle width will need to be widened to a minimum width of 24'. To achieve this, the parking lot will need to extend east into Stewart Street. The footprint of Stewart Street has enough room to accommodate a minimum of 11' travel way. Perpendicular parking stalls will be 9'x18' and compact stalls will be analyzed and placed where space permits.

# 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:**

The Fiscal Impact is $129,000, which includes $23,614 for surveying, engineering design, and construction support, and $105,000 for construction. This amount is anticipated to be funded through the City's General Fund and was included as part of the approved budget adopted by the City Council. The project is expected to generate a positive return by increasing parking capacity, encouraging more visitors to explore the downtown area and support local shops and restaurants.

**ATTACHMENTS:**

- Task Order No. 25-08 Church & Stewart Street Parking Lot Improvements - Engineering Services

**CORE COUNCIL PRIORITIES:**

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

April 2, 2025

City of Sonora
Attn: Ms. Melisa Eads
94 N. Washington Street
Sonora, CA 95370

**Subject: Task Order No. 25-08 Church & Stewart Street Parking Lot Improvements - Engineering Services**

Dear Ms. Eads,

Thank you for the opportunity to submit this Task Order to provide survey, design, bid support, and ADA compliance.

## Project Understanding

The City of Sonora has recently acquired a parking lot located on the Southwest corner of Church and Stewart Streets. The parking lot requires full removal and replacement of the existing asphalt and base. The parking lot has approximately 13 total parking spaces including one ADA parking stall.

The City of Sonora seeks to rehabilitate this parking lot with the following improvements:

- Removal and replacement of the existing parking lot surface. Replace with 2” HMA / 6” Aggregate Base.
- Reconfigure the parking stalls to accommodate standard parking stall sizes.
- Include one (1) ADA compliant parking stall and associated accessibility improvements
- Addition of a commercial, concrete Driveway with concrete sidewalk continuation to the existing sidewalk on the West side toward N. Washington St.
- New ADA compliant pedestrian curb ramp on the NE corner and crosswalk pavement marking enhancement
- Installation of parking signs.
- Repair of existing handrail along the perimeter of the parking lot.
- Demolition of existing shade structure and shed to increase capacity of parking stalls.
- Replacement of parking stall blocks.

## Scope of Work

***Task 1 –Project Management***

- Biweekly check-ins with City staff on project progress
- General Project management

***Task 2 – Topographic / Boundary Survey***

- Research
- Boundary Survey
- Topographic Survey
- Data Processing

***Task 3 – Engineering Design***

- 95% & 100% Improvement Plans
- 95% & 100% Engineers Estimate

***Task 4 – Bid Support***

- Submittal and RFI Review
- Contractor procurement from On-Call Contracting list

***Assumptions:***

- Project is locally funded.
- No community meetings or outreach will be necessary.
- No utility coordination will be required.
- The fee for a City of Sonora Encroachment Permit will be waived for any field work.
- All field work and proposed improvements will be within the City's right-of-way.
- R.E.Y. will prepare the front ends and will utilize Caltrans specifications.
- Water pollution control plan will be performed by the contractor.

**Fee for Services**

Task 1 – Project Management = $1,858
Tasl 2 – Topographic / Boundary Survey = $7,781
Task 3 – Engineering Design = $9,167
Task 4 – Bid Support = $2,841

Total = $23,614

Sincerely,



Mike Pugh, P.E.

Contract Manager
Associate Vice President

Approved by:

Melisa Eads

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:** April 7, 2025

**TO:** Honorable Mayor and Members of the City Council

**FROM:** Melissa Eads, City Administrator

**SUBJECT:** Approval of the Dewberry Engineers Inc. to Design and Provide Construction Support for the Re-striping of S. Washington Street from W. Stockton Street to Highway 108 Within the City Limits

---

**RECOMMENDATION:**

Consider approval of Dewberry's Task Order No. 25-9 FY 24/25 Annual Striping Project to provide engineering design and construction support for the re-striping on S. Washington Street, as approved on 03/17/2025 with the mid-year budget update.

**BACKGROUND**

The City of Sonora (City) is prioritizing striping projects to rejuvenate existing locations to improve vehicular traffic movements and vehicle/pedestrian safety. S. Washington Street is a priority due to the volume of traffic and significance for connectivity to the City's downtown area.

**DISCUSSION:**

The City intends to rehabilitate the traffic stripes and pavement markings along S. Washington Street beginning at W. Stockton Street to Highway 108 within city limits. Existing striping and markings have become faded and, in some areas, completely removed.

S. Washington Street, which traverses through downtown Sonora, sees high traffic volumes. The street has one lane in each direction, with turn pockets and on-street parking. Thermoplastic traffic stripes and pavement markings will follow Caltrans 2023 standard plans and specifications.

This stretch of S. Washington Street has approximately 7 crosswalks in both standard and ladder styles. Where the street crosses over an active railroad, these pavement markings are also deteriorated. The addition of pavement markers and restriping is anticipated to enhance safety for vehicle travelers and pedestrians, improve centerline reflectiveness, and provide visual enhancements throughout the corridor.

# 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:**

The fiscal impact is $90,000, which includes $11,836 for engineering design and construction support, and an estimated $78,000 for construction. This amount is anticipated to be funded through the City's General Fund and was included as part of the aproved budget adopted by the City Council.

**ATTACHMENTS:**

- Task Order No. 25-9 FY 24/25 Annual Striping Project

**CORE COUNCIL PRIORITIES:**

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

April 2, 2025

City of Sonora
Attn: Ms. Melisa Eads
94 N. Washington Street
Sonora, CA 95370

**Subject: Task Order #25-09 Task Order No. 25-09 FY 24_25 Annual Striping Project Engineering Services**

Dear Ms. Eads,

Thank you for the opportunity to submit this Task Order to provide engineering services and bid support to facilitate the restriping of South Washington Street.

## Project Understanding

South Washington Street is a main arterial in the City of Sonora which runs through the city. The roadway needs new thermoplastic lane striping and thermoplastic pavement markings from W. Stockton Street to Highway 108. S. Washington Street is primarily a two lane road, with dedicated turning lanes, on-street parking, and crossing of an existing railroad.

The City of Sonora seeks to complete the following striping and pavement marking improvements:

- Thermoplastic Striping will enhance double yellow centerline, edge of roadway fog lines, and turning pocket lanes.
- Thermoplastic pavement markings will look to enhance approximately 8 crosswalks, both basic and ladder styles, arrows, parking stall delineation “T” & “crosses”, and wording.
- Replacement and installation of reflective raised pavement markers.

## Scope of Work

***Task 1 –Project Management***

- Biweekly check in with City Staff
- General Project management

***Task 2 – Engineering Design***

- Final design will include Plans consisting of plan view utilizing a google earth imagery background
- Engineer’s Estimate

***Task 3 – Bid Support***

- Submittal and RFI Review
- Contractor procurement from On-Call Contracting list

***Assumptions:***

- Project is locally funded
- No community meetings or outreach will be necessary
- No utility coordination will be required
- All field work and proposed improvements will be within the City’s right-of-way.
- Survey will not be required

- No permits are required
- R.E.Y. will prepare the front ends and will utilize Caltrans specifications.

**Fee for Services**

Task 1 – Project Management = $2,034
Task 2 – Engineering Design = $8,048
Task 3 – Bid Support = $1,754

Total = $11,836

Sincerely,



Mike Pugh, P.E.

Contract Manager
Associate Vice President

Approved by:

Melisa Eads

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:** April 7, 2025

**TO:** Honorable Mayor and Members of the City Council

**FROM:** Turu VanderWiel, Chief of Police

**SUBJECT:** Military Equipment Use Report Public Hearing

**RECOMMENDATION:**

Conduct a Public Hearing for Sonora Police Department's Military Equipment Use Report as Required by Assembly Bill 481

**BACKGROUND:**

On September 30, 2021, Governor Newsom signed into law Assembly Bill 481 (AB 481) relating to law enforcement agencies' use of military equipment. AB 481, codified in California Government Code sections 7070 through 7075, requires that any law enforcement agency seeking to use existing or new military equipment to create a military use policy, present the policy for governing body approval by ordinance, and produce annual reports pertaining to the policy and use of military equipment and to hold public engagement meetings within 30 days of submitting the annual use reports.

**DISCUSSION / ANALYSIS:**

The Sonora City Council adopted the Police Department's Military Equipment Use Policy in April 2022. On March 1, 2025, the Sonora Police Department submitted the attached 2024 Military Weapons report to the City Council and posted it on the Sonora Police Department's webpage.

As required by AB 481, the Sonora Police Department will hold a public hearing to allow for community engagement. The public will have this opportunity to ask questions regarding the military equipment report and the Police Department's funding, acquisition, and use of the equipment.

On December 2, 2024, all military weapons/equipment managed by the Sonora Police Department were turned in. The Sonora Police Department's account with the Department of Defense Law Enforcement Support Office was subsequently closed on March 11, 2025.

**FISCAL IMPACT:**

There is no fiscal impact on the General Fund.

# 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:**

2024 Military Equipment Use Report

**CORE COUNCIL PRIORITIES:**

Public Safety and Disaster Preparedness

# 2024 Military Equipment Use Report



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## Preface:

The Sonora Police Department is committed to the service we deliver to the residents, merchants, and visitors of Sonora are in keeping with the highest traditions of public safety. Safeguarding life and property is the Sonora Police Department's highest priority, and we pledge to carry out this obligation through compassion, dignity, and equality for every individual. Our actions will be distinguished by professionalism, fairness, and diligence.

The equipment listed in this annual report are essential tools that may be required to aid in de-escalating intense situations or bringing volatile conditions and critical incidents to a safe resolution. The mere possession of this equipment does not warrant its use in every circumstance. With this indispensable equipment, the men and women of the Sonora Police Department continue to stand ready to accomplish our mission of driving the crime rate down and improving the quality of life in the City of Sonora.

**Summary:**

On September 30, 2021, Governor Newsom signed AB-481, requiring law enforcement agencies to obtain approval of the applicable governing body, the City Council, by adopting a military equipment use policy. The Sonora Department was required to seek City Council approval of their military equipment use policy by ordinance at a regular open meeting prior to taking certain actions relating to the funding, acquisition, or use of military equipment, as defined. The bill allows the governing body to approve the funding, acquisition, or use of military equipment within its jurisdiction only if it determines that the military equipment meets specified standards.

The approval is subject to an annual City Council review to determine whether, based on an annual military equipment report, the standards outlined in the approving ordinance have been met. The City Council may renew the authorizing ordinance, disapprove authorization for particular military equipment where standards have not been met, or require modifications to the military equipment use policy to address any non-compliance with standards. Finally, the bill requires publication of the military equipment use policy and the annual military equipment report on the Department's website.

AB-481, Section 7072 states the following: (a) A law enforcement agency that receives approval for a military equipment use policy pursuant to Section 7071 shall submit to the governing body an annual military equipment report for each type of military equipment approved by the governing body within one year of approval, and annually thereafter for as long as the military equipment is available for use. The law enforcement agency shall also make each annual military equipment report required by this section publicly available on its internet website for as long as the military equipment is available for use. Within 30 days of submitting and publicly releasing an annual military equipment report pursuant to this section, the law enforcement agency shall hold at least one well-publicized and conveniently located community engagement meeting, at which the general public may discuss and ask questions regarding the annual military equipment report and the law enforcement agency's funding, acquisition, or use of military equipment.

In addition to maintaining the highest levels of public safety, the Sonora Police Department is committed to transparency, public trust, community partnerships, and compliance with the law. As such, the Sonora Police Department has authored the following 2024 Annual Military Equipment Report in accordance with annual reporting requirements set forth in AB-481. This report covers the usage and reporting requirements for the proceeding Calendar year (2024).

**Introduction:**
The Sonora Police Department retains a small complement of defined military equipment to assist in safely achieving its mission statement of driving the crime rate down and improving the quality of life in the City of Sonora. Our trained men and women know that the mere possession of the equipment does not warrant its use for every incident. The Sonora Police Department recognizes that critical incidents are unpredictable and can be very dynamic in nature. A variety of equipment options can greatly assist incident commanders, officers, and specific units in bringing those incidents to a swift resolution in a safe manner.

Military equipment is restricted for use only in certain instances. There may be instances wherein unpredictable critical incidents demand that incident commanders authorize defined military equipment to be used in a manner not outlined within Department policy. In scrutinizing those particular instances, the judgment of the incident commander influenced by the totality of the

circumstances, public safety, officer safety, civil rights, and information available at the time will be used. It is incumbent upon incident commanders, supervisors, and individual officers to recognize the particular circumstances wherein military equipment should be employed to enhance public and officers' safety and bring a critical incident to a safe resolution. This Annual Military Equipment Report outlines a summary of military equipment usage guidelines, inventory, fiscal impact, and complaints for 2024.

**Definitions:**
Pursuant to AB-481, the following definitions are applicable only to the Department's current military equipment inventory and potential future military equipment acquisitions for operational needs. (For a more detailed list, refer to Government Code section 7070 for "military equipment" as defined within the Assembly Bill.)

"Governing body" means the City Council and Mayor.

"Military equipment" means the following:

1. Unmanned, remotely piloted, powered aerial or ground vehicles. This definition applies to the Department's inventory of small Unmanned Aerial Vehicles (UAVs) and SWAT robots.
2. Armored personnel carriers. However, police versions of standard consumer vehicles are specifically excluded from this definition.
3. Command and control vehicles that are either built or modified to facilitate the operational control and direction of public safety units.
4. Battering rams, slugs, and breaching apparatuses that are explosive in nature. However, items designed to remove a lock, such as bolt cutters or a handheld ram designed to be operated by one person, are specifically excluded from this definition.
5. Firearms of .50 caliber or greater. However, standard-issue shotguns are specifically excluded from this definition.
6. Ammunition of .50 caliber or greater. However, standard-issue shotgun ammunition is specifically excluded from this definition.
7. Specialized firearms and ammunition of less than .50 caliber, including assault weapons as defined in Sections 30510 and 30515 of the Penal Code, with the exception of standard issue service weapons and ammunition of less than .50 caliber that are issued to sworn members.

8. Any firearm or firearm accessory that is designed to launch explosive projectiles.
9. "Flashbang" devices and explosive breaching tools, "tear gas," and "pepper balls," excluding standard, service-issued handheld OC. This definition applies to all of the Department's inventory of flashbangs, pepper ball launchers, and related ammunition. Additionally, this definition applies to all of the Department's inventory of various chemical agents and chemical agent delivery systems maintained by the SWAT Unit.
10. The following projectile launch platforms and their associated munitions: 40mm projectile launchers, "bean bags," and rubber bullets.
11. "Military equipment" does not include general equipment not designated as prohibited or controlled by the federal Defense Logistics Agency.

"Military equipment use policy" refers to the Sonora Police Department Policy 706 and means a publicly released, written document governing the use of military equipment by the Department that addresses, at a minimum, all of the following:

1. A description of each type of military equipment, the quantity sought, its capabilities, expected lifespan, and product descriptions from the manufacturer of the military equipment.
2. The purposes and authorized uses for which the Department proposes to use each type of military equipment.
3. The fiscal impact of each type of military equipment, including the initial costs of obtaining the equipment and estimated annual costs of maintaining the equipment.
4. The legal and procedural rules that govern each authorized use.
5. The training, including any course required by the Commission on Peace Officer Standards and Training, that must be completed before any sworn member is allowed to use each specific type of military equipment to ensure the full protection of the public's welfare, safety, civil rights, and civil liberties and full adherence to the military equipment use policy.
6. The procedures by which members of the public may register complaints or concerns or submit questions about the use of each specific type of military equipment and how the Department will ensure that each complaint, concern, or question receives a response in a timely manner.

The "LESO 1033 Program" refers to a program managed by the Law Enforcement Support Office (LESO) within the Department of Defense, which allows the transfer of excess military equipment like vehicles, weapons, and gear to state and local law enforcement agencies at little to no cost.

**Summary of Military Equipment:**
The inventory of military equipment, particularly consumable material (ammunition, diversionary devices, etc.), fluctuates regularly. This is based on a variety of factors, including but not limited to operational usage, operational deterioration, training, maintenance, and expiration and replenishment guidelines. The Sonora Department is committed to transparency in disclosing its military equipment inventory and related information to our community and elected officials in compliance with the law. The Department strives to provide the most accurate military equipment inventory and information at the time of this report's publication. The following are the various types, descriptions, and guidelines for usage of military equipment currently employed by the Sonora Police Department:

Rifles: Firearms that are fired from shoulder level, having a long spirally grooved barrel intended to make bullets spin and thereby have greater accuracy over a long distance.

Description, quantity, capabilities, and purchase cost

1. Colt M16A1 RIFLE (Quantity 14)
2. Received from Law Enforcement Support Office (LESO) 1033 Program at no cost: The M16 rifle, officially designated Rifle, Caliber.223/5.56MM.
3. FEDERAL 5.56mm 55GR RIFLE ROUND, cost: $198 per case of 500, quantity: 20 cases. Federal 5.56 mm Remington ammo features a lead core 55 Grain Full Metal Jacket bullet that is nonmagnetic, non-corrosive boxer primer and brass casing. The Federal ammo has a muzzle velocity of 3240 feet per second and muzzle energy of 1282 ft-lbs.

Purpose
To be used as precision weapons to address a threat with more accuracy and/or from greater distances as a handgun, if present and feasible.

**Equipment Usage 2024:**
This section outlines the military equipment usage for 2024. Training usage is not captured in this section. This section only provides data for the operational use of military equipment listed within this Annual Equipment Report.

The following are incidents where designated equipment was deployed:

1. Various deployments of the Colt M16A1 rifle in response to potential or perceived threats. These incidents include:
    a. Search Warrants
    b. Area search of dangerous subjects
    c. Coverage for hold-up/robbery alarms

**Purchase of Equipment in 2024:**
Pursuant to Sonora Police Policy 706, the following equipment, defined as Military Equipment by law, was purchased in 2024:

- There were no purchases made for defined Military Equipment by SPD in 2024.

**Complaints regarding the use of Military Equipment:**
In some instances, the application and use of military equipment may cause questions and/or concerns for members of the community. It is vitally important that community members' questions regarding the application and use of military equipment are addressed. The Sonora Police Department is committed to full and fair investigation of citizen complaints. As such, the Department has sound internal policies for thorough and impartial investigations of citizen complaints. Resolving complaints in a fair, impartial, and expeditious manner will ensure a consistently high level of integrity and efficiency maintained by the Department. The following is a summary of formal investigations related to the use of military equipment as investigated by the Sonora Police Department's Internal Affairs Unit for 2024:

- There were no complaints/investigations regarding the use of Military Equipment in 2024.

**Summary and responses to Policy 706 violations**:

- No violations of Policy 706- Military Equipment use, were reported or known of in 2024.

**Conclusion:**

This Annual Military Equipment Report reaffirms the Sonora Police Department's commitment to providing transparency and information to our community and elected officials in addition to ensuring compliance with the law. The equipment, resources, and training outlined in this report allow Sonora Police Officers to protect our community better, enhance the safety of the public and officers, and bring critical incidents to a safe resolution. Public safety is and always has remained a shared responsibility. The strength of our Department lies in a partnership with our community to address crime in their neighborhoods.

As of December 2024, all qualifying equipment, specifically the fourteen (14) Colt M16A1 rifles acquired from the Law Enforcement Support Office (LESO) 1033 Program, are no longer in use by or in possession of the Sonora Police Department. This equipment has been returned to the Department of Defense.

# SONORA POLICE

## MILITARY WEAPONS DISCUSSION AND COMMUNITY ENGAGEMENT

2025



# ASSEMBLY BILL 481

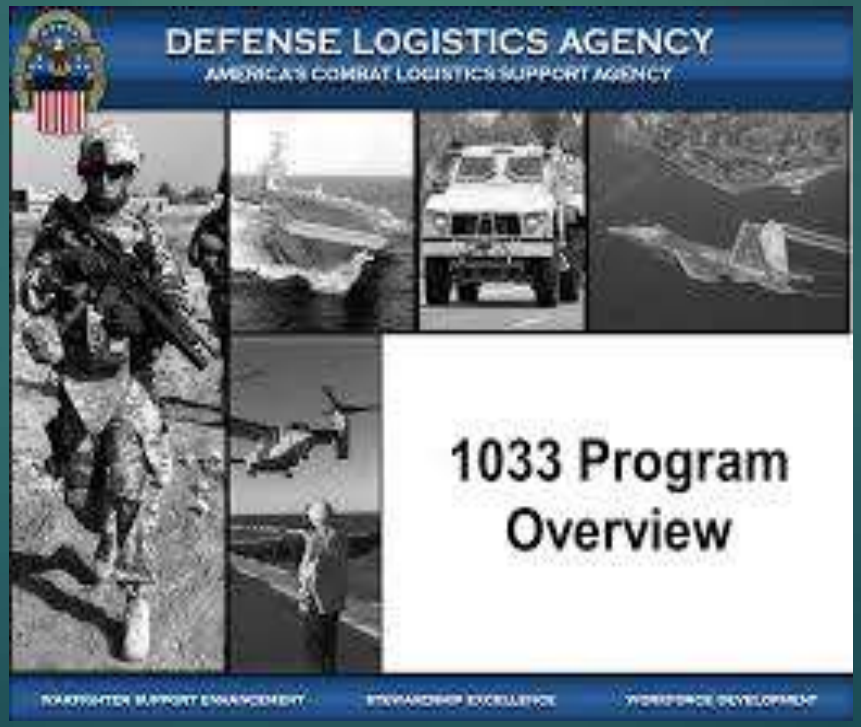
- On September 30, 2021, Governor Newsom signed AB-481.
- Requires agencies to obtain a governing body approval to maintain military equipment by adoption of a military equipment use policy.
- In April 2022, The Sonora Department subsequently received approval of their military equipment use policy by ordinance at a regular open meeting.
- The bill allows the governing body to approve the funding, acquisition, or use of military equipment within its jurisdiction only if it determines that the military equipment meets specified standards.
- Annually, agencies shall submit military equipment reports for each type of military equipment that is available for use.
- Our 2023 annual report was submitted on April 1, 2024.

# Military Equipment Defined

- Government Code 7070 defines "military equipment."
- Unmanned, remotely piloted, powered aerial or ground vehicles (Unmanned Aerial Vehicles and SWAT robots); Armored personnel carriers; explosive breaching apparatus; firearms and ammunition: 50 caliber or greater (excludes shotguns); flashbangs and pepper ball projectile devices; projectile launching platforms and their associated munitions: 40mm projectile launchers, "bean bags," and rubber bullets.
- Specialized firearms and ammunition of less than .50 caliber, including assault weapons (excluding standard issue service weapons and ammunition of less than .50 caliber that are issued to sworn members).
- Does not include general equipment not designated as prohibited or controlled by the federal Defense Logistics Agency (DLA)

# DRMO / 1033 Program

- DLA - Defense Logistics Agency
- DRMO - Defense Reutilization Marketing Office.
- LESO Law Enforcement Support Office (formerly 1033).
  - Excess military property made available for use by law enforcement.



# The Recent Need

- Military equipment identified in the Sonora Police Department's Military Equipment Use Policy was necessary because there were, at the time, no alternatives that can achieve the same objectives for officer and civilian safety.
- Patrol Rifles (M16A1) - We utilized the LESO program to equip officers with precision weapons to address a threat with more accuracy and/or from greater distances as a handgun.
- December 2, 2024, all military weapons/equipment managed by the Sonora Police Department were turned in.

# DESCRIPTION, QUANTITY, CAPABILITIES, AND PURCHASE COST

- Colt M16A1 RIFLE (Quantity 14)
  - Received from Law Enforcement Support Office (LESO) 1033 Program at no cost; The M16 rifle, officially designated Rifle, Caliber 5.56mm.





FEDERAL. 5.56mm 55GR RIFLE ROUND, cost: $198 per case of 500, quantity: 10 cases. Federal 5.56 mm ammo features a lead core 55 Grain Full Metal Jacket bullet that is nonmagnetic, non-corrosive boxer primer and brass casing. The Federal ammo has a muzzle velocity of 3240 feet per second and muzzle energy of 1282 ft-lbs.

# Replacement Equipment

- March 11, 2025 LESO
- Colt AR15 CARBINE
  - .223 Caliber civilian, lower pressure round.



# Military Equipment Use in 2024:

- Various deployments of the Colt M16A1 rifle in response to potential or perceived threats. These incidents include:
  - Search Warrants
  - Area search of dangerous subjects
  - Coverage for hold-up/robbery alarms



# Military Equipment Complaints for 2024:

- None
- (Response to Complaints regarding Military Equipment – None)

# Military Equipment Purchases in 2024:

- None
- March 11, 2025 - Law Enforcement Service Office (LESO) Account Closed

# Community Engagement: (Questions)

- Copy of 2024 Annual Report and The Sonora Police Department Military Use Policy available at:
- https://www.sonorapd.com/general-information/military-equipment-use-policy/



# 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:** April 7th, 2025

**TO:** Honorable Mayor and Members of the City Council

**FROM:** Chris Gorsky, Administrative Services Director

**SUBJECT:** Receive and Accept the City of Sonora's Audited Financial Statements and Uniform Guidance as of June 30, 2024.

**RECOMMENDATION:**

Receive and accept the City of Sonora's Audited Financial Statements and Uniform Guidance for fiscal year ended June 30, 2024, 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, 2024, 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, 2024, 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.

Uniform Guidance, is an audit of an entity that expends $750,000 or more in federal financial assistance annually. Local governments are required to obtain an audit pursuant to the Federal Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507). To comply with this mandate, the City contracts on an annual basis for an independent audit for each fiscal year. These audits are performed in accordance with Generally Accepted Governmental Auditing Standards and are an assessment of internal controls over federal programs, a test of how those controls are working, and tests for compliance with federal requirements.

In the opinion of the auditor, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

# 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:**

**FINANCIAL HIGHLIGHTS**

The City's governmental activities total assets exceeded liabilities (net assets) at the close of the fiscal year by $33,526,827, an increase of $12,074,286 from the fiscal year 2023. This increase is primarily due to the completion of the Washington Elkin Project, the start of construction of the Washington Transit Project, and the passage of Measure Y, the 1% sales tax in the City.

General Fund revenues exceeded General Fund expenditures, including transfers, by $4,671,731.

The City General Fund revenue totaled $16,368,147, including transfers in, and General Fund expenses totaled $11,696,416, including transfers out, for fiscal year 2024. Public safety (police and fire protection) costs comprised $5,867,631 or 50% of this amount.

The City's General Fund ended the year with a fund balance of $9,764,902, an increase of $4,671,731 from the previous year. Including other financing sources (uses), revenues were $1,771,597 more than budgeted and Expenditures were $142,709 less than budgeted, the bulk of the unexpended funds were the result of the revenues received from Measure Y but were unspent during the year.

As of June 30, 2024, the City had fully funded its reserves, 25% of adjusted appropriations for the next fiscal year.

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, 2024, the City received $4,723,683.

**FISCAL IMPACT:**

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

**ATTACHMENTS:**

- City of Sonora's Audited Financial Statements and Uniform Guidance for the Year Ended June 30, 2024.

**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
## AND
## UNIFORM GUIDANCE
## JUNE 30, 2024

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, 2024, 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, 2024, 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 these 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 28 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, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 relate 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 and the schedule of expenditures of federal awards 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 26, 2025 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 26, 2025

# CITY OF SONORA
# MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
# FOR THE YEAR ENDED JUNE 30, 2024

This management discussion and analysis of the City of Sonora (the City) financial performance for the fiscal year ended June 30, 2024, 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 assets) at the close of the fiscal year by $33,526,827, an increase of $12,074,286 from the fiscal year 2023. This increase is primarily due to the completion of the Washington Elkin Project, the start of construction of the Washington Transit Project, and the passage of Measure Y, the 1% sales tax in the City.
- General Fund revenues exceeded General Fund expenditures, including transfers, by $4,671,731. The City General Fund revenue totaled $16,368,147, including transfers in, and General Fund expenses totaled $11,696,416, including transfers out, for fiscal year 2024. Public safety (police and fire protection) costs comprised $5,867,631 or 50% of this amount.
- The City's General Fund ended the year with a fund balance of $9,764,902, an increase of $4,671,731 from the previous year. Including other financing sources (uses), revenues were $1,771,597 more than budgeted and Expenditures were $142,709 less than budgeted, the bulk of the unexpended funds were the result of the revenues received from Measure Y but were unspent during the year.
- As of June 30, 2024, 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 increase provided $2,294,358 of revenue in 2024 versus $2,316,174 in 2023, a decrease of $21,816. 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, 2024, the City received $4,723,683.

## 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, 2023 through June 30, 2024 using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34. The Statement of Net Assets 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, 2024

## 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 assets 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 assets. Over time, increases or decreases in net assets 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 assets changed in the most recent fiscal year. All changes in net assets 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, 2024

*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, 2024, and 2023.

### Table 1
### Statements of Net Position

| | Governmental Activities | | | |
|---|---|---|---|---|
| | 2024 | 2023 | Net Change | Percentage Change |
| Assets | | | | |
| Current and other assets | $ 20,811,370 | $ 16,482,137 | $ 4,329,233 | 26.27% |
| Capital assets, net of acc. depreciation | 22,189,868 | 18,578,530 | 3,611,338 | 19.44% |
| Total assets | 43,001,238 | 35,060,667 | 7,940,571 | 22.65% |
| Deferred outflows of resources | 9,685,364 | 4,870,636 | 4,814,728 | 98.85% |
| Liabilities | | | | |
| Current liabilities | 1,690,285 | 1,223,516 | 466,769 | 38.15% |
| Noncurrent liabilities | 15,840,308 | 14,536,989 | 1,303,319 | 8.97% |
| Total liabilities | 17,530,593 | 15,760,505 | 1,770,088 | 11.23% |
| Deferred inflows of resources | 1,629,182 | 2,718,257 | (1,089,075) | (40.07)% |
| Net Position | | | | |
| Invested in capital assets, net of related debt | 21,706,697 | 18,578,530 | 3,128,167 | 16.84% |
| Restricted | 8,641,371 | 7,711,509 | 929,862 | 12.06% |
| Unrestricted | 3,178,759 | (4,837,498) | 8,016,257 | (165.71)% |
| Total Net Position | $ 33,526,827 | $ 21,452,541 | $ 12,074,286 | 56.28% |

- Compared to the prior year, total net position of the City's governmental activities increased by $12,074,286 or 56%. The City's total net position include three components: Invested in capital assets, net of related debt, restricted net position and unrestricted net position.
- Of total net position, $21,706,697 is the City's investment in capital assets (e.g. land, buildings and improvements, vehicles and equipment, infrastructure, SBITA and lease right-of-use assets) less any related debt used to acquire those assets that are still outstanding.
- Restricted net position of $8,641,371 represent 26% 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, 2024

- 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 are $3,178,759 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 $12,074,286. Below is a table showing the governmental activities of the City for the years ended June 30, 2024 and 2023.

### Table 2
### Changes in Net Position

| | Governmental Activities | | | |
|---|---|---|---|---|
| | 2024 | 2023 | Net Change | Percentage Change |
| **Revenues** | | | | |
| Program revenues: | | | | |
| Fines, fees, and charges for services | $ 457,934 | $ 1,974,554 | $ (1,516,620) | (76.81)% |
| Operating grants and contributions | 1,052,756 | 245,826 | 806,930 | 328.25% |
| Capital grants and contributions | 1,710,591 | 1,488,792 | 221,799 | 14.90% |
| General revenues: | | | | |
| Taxes | 14,025,325 | 9,323,140 | 4,702,185 | 50.44% |
| Investment earnings | 624,261 | 249,975 | 374,286 | 149.73% |
| Gain on sale of assets | 1,910 | - | 1,910 | 100.00% |
| Transfer in/(out) | 327,000 | 21,451 | 305,549 | 1,424.40% |
| **Total revenues** | 18,199,777 | 13,303,738 | 4,896,039 | 36.80% |
| **Expenses** | | | | |
| Program expenses | | | | |
| General government | 1,969,341 | 1,449,371 | 519,970 | 26.40% |
| Public Safety | 1,187,609 | 4,328,714 | (3,141,105) | (264.49)% |
| Public works | 963,624 | 856,280 | 107,344 | 11.14% |
| Community development | 1,795,257 | 949,941 | 845,316 | 47.09% |
| Culture and Leisure | 209,660 | 190,590 | 19,070 | 9.10% |
| **Total expenses** | 6,125,491 | 7,774,896 | (1,649,405) | (21.21)% |
| **Change in net position** | $ 12,074,286 | $ 5,528,842 | $ 6,545,444 | 118.39% |

Total governmental revenues for the year increased by $4,896,039 or 37% over fiscal year 2024. The overall increase in revenue is a result of the first full year of Measure Y revenues.

Total governmental expenses for the year were $6,125,491 a reduction of $1,969,341 or (21)% from fiscal year 2023, the primary reason for decreased costs was due to to an positive adjustment in pension incomes of $4,927,904.

# CITY OF SONORA
# MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
# FOR THE YEAR ENDED JUNE 30, 2024

## FINANCIAL ANALYSIS OF THE CITY'S FUND

The City's governmental funds ended the year with a combined fund balance of $19,224,057. This is an increase of $3,965,436 from the prior year due to additional revenues, as stated above, in fiscal year 2024.

Major fund balance changes are noted below:

- General Fund revenues exceeded expenditures and transfers by $4,671,731 largely as a result of Measure Y revenues, and unfilled positions. General Fund revenues totaled $16,368,147 (including other financing sources). Police and fire protection costs were $5,867,631 or 50% of total General Fund expenditures.
- The creation of a Special Sales and Use Tax District (Measure I) provided sales tax revenue of $2,294,358 in fiscal year 2024. This revenue was used to support operations in the police department, fire department, and public works department. The allocation of this revenue was $1,376,615 for Police, $573,589 for Fire and $344,154 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 will provide the City with approximately an additional $4.2 million annually. In 2024, Measure Y generated $4,723,683.
- 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 $11,201,150, while actual revenue was $12,331,453. The budgeted General Fund expenditures were $11,395,125 and actual expenditures were $11,197,925. When considering other financing sources (uses) $3,538,203, the general fund ended the year with excess revenues over expenditures of $4,671,731. The excess revenues over expenditures were due to the unspent Measure Y funds and continued budgeted positions that remained unfilled. In 2024/25, the City passed new Memorandums of Understandings (MOU's) with three of the five employee associations which the City hopes will improve the competitiveness of City pay.

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, 2024

## CAPITAL AND DEBT ADMINISTRATION

**Capital Assets**: As of June 30, 2024, the City had $22,189,868, invested in a broad range of capital assets, including land, construction in progress, buildings, equipment, infrastructure, SBITA, and lease right-of-use assets. This amount represents a net increase of $3,611,338 or an 19% increase from the prior year. The table below sets forth the City's net asset investment as of June 30, 2024, and 2023.

### Table 3
### Capital Assets, Right of Use Lease Assets and SBITA

| | Government Activities | | | |
|---|---|---|---|---|
| | 2024 | 2023 | Net Change | Percentage Change |
| Land | $ 3,932,356 | $ 3,932,356 | $ - | -% |
| Construction in progress | 3,335,542 | 1,862,903 | 1,472,639 | 79.05% |
| Buildings and improvements, net | 1,729,929 | 1,782,304 | (52,375) | (2.94)% |
| Equipment's and vehicle, net | 2,553,489 | 1,159,277 | 1,394,212 | 120.27% |
| Infrastructure, net | 10,066,104 | 9,841,690 | 224,414 | 2.28% |
| Right-of-use lease assets | 531,277 | - | 531,277 | 100.00% |
| Right-of-use SBITA assets | 41,171 | - | 41,171 | 100.00% |
| Total | $ 22,189,868 | $ 18,578,530 | $ 3,611,338 | 19.44% |

**Long-Term Debt**: As of June 30, 2024, the City's governmental activities had $15,943,280 in long-term debt. The table below sets forth the City's long-term debt as of June 30, 2024, and 2023.

### Table 4
### Long - Term Debt

| | Government Activities | | | |
|---|---|---|---|---|
| | 2024 | 2023 | Net Change | Percentage Change |
| Compensated absences | $ 1,024,991 | $ 1,094,334 | $ (69,343) | (6.34)% |
| Net pension liability | 13,845,778 | 13,021,986 | 823,792 | 6.33% |
| Other post-employment obligation | 589,340 | 420,669 | 168,671 | 40.10% |
| Lease liability | 444,241 | - | 444,241 | 100.00% |
| Subscription-based liability | 38,930 | - | 38,930 | 100.00% |
| Total | $ 15,943,280 | $ 14,536,989 | $ 1,406,291 | 9.67% |

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, 2024

## NEXT YEAR'S BUDGETS – FISCAL YEAR 2025 ECONOMIC FACTORS

In preparing the budget for fiscal year 2025, the City management has taken into consideration the following economic factors:

- Sales tax and other the City's revenues are projected to slow in fiscal year 2025 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 $2,202,500 in revenue in fiscal year 2025.
- Property tax revenue is projected to increase approximately 4% in 2025 compared to 2024 as economic recovery has accelerated the increase in home values.
- Increased CalPERS rates were incorporated into the budget and the City continues to plan for significant increases in CalPERS rates for the next several years. While the current year CalPERS unfunded liability improved in the fiscal year 2024, CalPERS lost (6.1%) on investments. These losses will increase the required the City contribution in FY 2025-26 and FY 2026-27. For the past several years the City has been budgeting contributions to a California Employer's Pension Prefunding Trust (CEPPT), a Section 115 Trust. The City of Sonora has taken steps to reserve funds for future pension obligations to ensure that future CalPERS shortfalls do not crowd out funding for other public services, such as police and fire.

For the fiscal year 2025, the City's General Fund revenues are projected to be approximately $14,682,700 compared to 2024 actuals of $15,726,853, an decrease of $1,044,153. This decline is primarily due to one time Measure Y sales tax revenue received in the prior year and the anticipation of a general economic slowdown, consistent with a conservative budgeting approach.

In 2025 General fund expenditures are budgeted to be $13,760,750, an increase of $2,142,069 or 18% over the fiscal year 2024 actual of $11,618,681. A balanced General Fund budget was adopted for fiscal year 2025.

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, 2024

| | Governmental Activities |
|---|---|
| **ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | |
| **ASSETS** | |
| Current assets: | |
| Cash and investments | $ 6,750,417 |
| Accounts receivable | 1,561,776 |
| Interest receivable | 924,870 |
| Loans receivable | 1,362,450 |
| Prepaid expenses | 33,274 |
| Restricted cash | 10,178,583 |
| Total current assets | 20,811,370 |
| Noncurrent assets: | |
| Capital assets: | |
| Capital assets not being depreciated | 7,267,898 |
| Capital assets being depreciated, net | 14,349,522 |
| Right-of-use lease assets, net | 531,277 |
| Right-of-use SBITA assets, net | 41,171 |
| Total capital assets | 22,189,868 |
| Total noncurrent assets | 22,189,868 |
| Total assets | 43,001,238 |
| **DEFERRED OUTFLOWS OF RESOURCES** | |
| Related to pension | 9,445,916 |
| Related to OPEB | 239,448 |
| Total deferred outflows of resources | 9,685,364 |
| Total assets and deferred outflows of resources | 52,686,602 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION** | |
| **LIABILITIES** | |
| Current liabilities: | |
| Accounts payable | 1,362,163 |
| Accrued payroll and other payable | 225,150 |
| Lease liability | 84,826 |
| Subscription-based liability | 18,146 |
| Total current liabilities | 1,690,285 |
| Noncurrent liabilities: | |
| Compensated absences | 1,024,991 |
| Other post-employment obligations | 589,340 |
| Net pension liability | 13,845,778 |
| Lease liability, net of current portion | 359,415 |
| Subscription-based liability, net of current portion | 20,784 |
| Total noncurrent liabilities | 15,840,308 |
| Total liabilities | 17,530,593 |

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

# CITY OF SONORA
## STATEMENT OF NET POSITION
## JUNE 30, 2024

| | Governmental Activities |
|---|---|
| **DEFERRED INFLOWS OF RESOURCES** | |
| Related to pension | 1,607,403 |
| Related to OPEB | 21,779 |
| Total deferred inflows of resources | 1,629,182 |
| Total liabilities and deferred inflows of resources | 19,159,775 |
| **NET POSITION** | |
| Net investment in capital assets | 21,706,697 |
| Restricted for: | |
| Capital projects | 4,794,515 |
| Community development projects | 2,296,219 |
| Other purposes | 1,233,554 |
| Perpetual care: | |
| Expendable | 160,870 |
| Nonexpendable | 156,213 |
| Unrestricted | 3,178,759 |
| Total net position | 33,526,827 |
| Total liabilities, deferred inflows of resources, and net position | $ 52,686,602 |



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

# CITY OF SONORA
## STATEMENT OF ACTIVITIES
## FOR THE YEAR ENDED JUNE 30, 2024

| 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 | $ 1,969,341 | $ 21,292 | $ - | $ - | $ (1,948,049) |
| Public safety | 1,187,609 | 130,412 | 555,474 | - | (501,723) |
| Public works | 963,624 | 51,695 | 159,766 | - | (752,163) |
| Community development | 1,795,257 | 225,799 | 337,516 | 1,710,591 | 478,649 |
| Culture and leisure | 209,660 | 28,736 | - | - | (180,924) |
| Total governmental activities | $ 6,125,491 | $ 457,934 | $ 1,052,756 | $ 1,710,591 | (2,904,210) |
| | | GENERAL REVENUES: | | | |
| | | Taxes: | | | |
| | | Property tax | | | 1,543,152 |
| | | Sales tax | | | 10,615,750 |
| | | Cannabis public benefit fee | | | 703,655 |
| | | Transient lodging tax | | | 702,269 |
| | | Franchise tax | | | 217,782 |
| | | Motor fuel tax | | | 242,717 |
| | | Investments earnings | | | 624,261 |
| | | Gain/(Loss) on sale of assets | | | 1,910 |
| | | Transfers | | | 327,000 |
| | | Total general revenues | | | 14,978,496 |
| | | Change in net position | | | 12,074,286 |
| | | Net position, beginning of year | | | 21,452,541 |
| | | Net position, end of year | | | $ 33,526,827 |

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

# FUND FINANCIAL STATEMENTS

# CITY OF SONORA
## BALANCE SHEET - GOVERNMENTAL FUNDS
## JUNE 30, 2024

| | General | CDBG | Special Sales Tax Fund |
|---|---|---|---|
| **ASSETS** | | | |
| Cash and investments | $ 6,063,296 | $ 471,704 | $ - |
| Accounts receivable | 1,046,355 | - | 207,639 |
| Interest receivable | 7,757 | 588,921 | 18,813 |
| Loans receivable | - | 909,589 | - |
| Prepaid expenses | 33,274 | - | - |
| Due from other funds | 522,575 | - | - |
| Restricted cash | 2,855,863 | 368,165 | 1,476,443 |
| Total assets | 10,529,120 | 2,338,379 | 1,702,895 |
| **LIABILITIES AND FUND BALANCES** | | | |
| **LIABILITIES** | | | |
| Accounts payable | 540,695 | 40,533 | - |
| Accrued payroll and other payable | 223,523 | 1,627 | - |
| Due to other funds | - | - | - |
| Total liabilities | 764,218 | 42,160 | - |
| **FUND BALANCES** | | | |
| Nonspendable | 33,274 | - | - |
| Restricted | - | 2,296,219 | 1,702,895 |
| Committed | - | - | - |
| Assigned | - | - | - |
| Unassigned | 9,731,628 | - | - |
| Total fund balances | 9,764,902 | 2,296,219 | 1,702,895 |
| Total liabilities and fund balances | $ 10,529,120 | $ 2,338,379 | $ 1,702,895 |

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

# CITY OF SONORA
## BALANCE SHEET - GOVERNMENTAL FUNDS
## JUNE 30, 2024

| | Mitigation Fees Fund | Stockton Washington | Other Funds |
|---|---|---|---|
| **ASSETS** | | | |
| Cash and investments | $ 11,654 | $ - | $ 203,763 |
| Accounts receivable | - | - | 307,782 |
| Interest receivable | 12,728 | - | 296,651 |
| Loans receivable | - | - | 452,861 |
| Prepaid expenses | - | - | - |
| Due from other funds | - | - | - |
| Restricted cash | 1,145,241 | - | 4,332,871 |
| Total assets | 1,169,623 | - | 5,593,928 |
| **LIABILITIES AND FUND BALANCES** | | | |
| **LIABILITIES** | | | |
| Accounts payable | 579,076 | 158,719 | 43,140 |
| Accrued payroll and other payable | - | - | - |
| Due to other funds | - | 282,979 | 239,596 |
| Total liabilities | 579,076 | 441,698 | 282,736 |
| **FUND BALANCES** | | | |
| Nonspendable | - | - | 156,213 |
| Restricted | 590,547 | - | 3,560,430 |
| Committed | - | - | 458,450 |
| Assigned | - | - | 1,233,554 |
| Unassigned | - | (441,698) | (97,455) |
| Total fund balances | 590,547 | (441,698) | 5,311,192 |
| Total liabilities and fund balances | $ 1,169,623 | $ - | $ 5,593,928 |

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

# CITY OF SONORA
## BALANCE SHEET - GOVERNMENTAL FUNDS
## JUNE 30, 2024

| | Total Governmental Funds |
|---|---|
| **ASSETS** | |
| Cash and investments | $ 6,750,417 |
| Accounts receivable | 1,561,776 |
| Interest receivable | 924,870 |
| Loans receivable | 1,362,450 |
| Prepaid expenses | 33,274 |
| Due from other funds | 522,575 |
| Restricted cash | 10,178,583 |
| Total assets | 21,333,945 |
| **LIABILITIES AND FUND BALANCES** | |
| **LIABILITIES** | |
| Accounts payable | 1,362,163 |
| Accrued payroll and other payable | 225,150 |
| Due to other funds | 522,575 |
| Total liabilities | 2,109,888 |
| **FUND BALANCES** | |
| Nonspendable | 189,487 |
| Restricted | 8,150,091 |
| Committed | 458,450 |
| Assigned | 1,233,554 |
| Unassigned | 9,192,475 |
| Total fund balances | 19,224,057 |
| Total liabilities and fund balances | $ 21,333,945 |

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, 2024

| | | |
|---|---|---|
| Total fund balances - governmental funds | | $ 19,224,057 |
| Total net assets 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: | | |
| Land | 3,932,356 | |
| Construction in progress | 3,335,542 | |
| Buildings and improvements, net of $6,142,234 accumulated depreciation | 1,729,929 | |
| Equipment and vehicles, net of $3,113,943 accumulated depreciation | 2,553,489 | |
| Infrastructure, net of $3,788,735 accumulated depreciation | 10,066,104 | 21,617,420 |
| Right-of-use lease assets used in governmental activities are not financial resources and therefore, are not reported in the funds. | | 572,448 |
| Deferred outflows of resources | | 9,685,364 |
| 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 | (444,241) | |
| Subscription-based liability | (38,930) | |
| Other post-employment obligations | (589,340) | |
| Compensated absences | (1,024,991) | |
| Net pension liability | (13,845,778) | |
| Deferred inflows of resources | (1,629,182) | (17,572,462) |
| Total net position - governmental activities | | $ 33,526,827 |

# CITY OF SONORA

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

## FOR THE YEAR ENDED JUNE 30, 2024

| | General | CDBG | Special Sales Tax Fund |
|---|---|---|---|
| **REVENUES** | | | |
| Property tax | $ 1,532,975 | $ - | $ - |
| Sales tax | 8,321,392 | - | 2,294,358 |
| Other tax and franchises | 1,668,716 | - | - |
| Licenses and permits | 143,527 | - | - |
| Fines and forfeitures | 23,362 | - | - |
| Investment earnings | 267,191 | 48,873 | 79,231 |
| Intergovernmental | - | - | - |
| Rental income | 55,057 | - | - |
| Service charges and miscellaneous | 319,233 | - | - |
| Total revenues | 12,331,453 | 48,873 | 2,373,589 |
| **EXPENDITURES** | | | |
| Current: | | | |
| General government | 1,743,684 | - | - |
| Public safety | 5,867,631 | 86,942 | - |
| Public works | 905,825 | - | - |
| Community development | 1,132,537 | 76,018 | - |
| Culture and leisure | 36,622 | - | - |
| Debt service: | | | |
| Principal | 158,123 | - | - |
| Interest and other charges | 21,293 | - | - |
| Capital outlay | 1,332,210 | 877,712 | - |
| Total expenditures | 11,197,925 | 1,040,672 | - |
| Excess (deficiency) of revenues over expenditures | 1,133,528 | (991,799) | 2,373,589 |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Proceeds from leases and SBITA | 641,294 | - | - |
| Operating transfers in | 3,395,400 | - | - |
| Operating transfers out | (498,491) | - | (2,769,400) |
| Total other financing sources (uses) | 3,538,203 | - | (2,769,400) |
| Net changes in fund balances | 4,671,731 | (991,799) | (395,811) |
| Fund balances, beginning of year | 5,093,171 | 3,288,018 | 2,098,706 |
| Fund balances, end of year | $ 9,764,902 | $ 2,296,219 | $ 1,702,895 |

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, 2024

| | Mitigation Fees Fund | Stockton Washington Fund | Other Funds |
|---|---|---|---|
| **REVENUES** | | | |
| Property tax | $ - | $ - | $ 10,177 |
| Sales tax | - | - | - |
| Other tax and franchises | - | - | - |
| Licenses and permits | - | - | 40,957 |
| Fines and forfeitures | - | - | - |
| Investment earnings | 45,581 | - | 183,385 |
| Intergovernmental | - | 1,698,605 | 1,064,742 |
| Rental income | - | - | 12,000 |
| Service charges and miscellaneous | 10,485 | - | 52,930 |
| Total revenues | 56,066 | 1,698,605 | 1,364,191 |
| **EXPENDITURES** | | | |
| Current: | | | |
| General government | - | - | 38,726 |
| Public safety | - | - | 52,362 |
| Public works | - | - | 26,731 |
| Community development | - | - | 434,972 |
| Culture and leisure | - | - | 17,665 |
| Debt service: | | | |
| Principal | - | - | - |
| Interest and other charges | - | - | - |
| Capital outlay | - | 1,873,700 | 192,882 |
| Total expenditures | - | 1,873,700 | 763,338 |
| Excess (deficiency) of revenues over expenditures | 56,066 | (175,095) | 600,853 |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Proceeds from leases and SBITA | - | - | - |
| Operating transfers in | - | - | 498,491 |
| Operating transfers out | (2,000) | - | (297,000) |
| Total other financing sources (uses) | (2,000) | - | 201,491 |
| Net changes in fund balances | 54,066 | (175,095) | 802,344 |
| Fund balances, beginning of year | 536,481 | (266,603) | 4,508,848 |
| Fund balances, end of year | $ 590,547 | $ (441,698) | $ 5,311,192 |

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, 2024

| | Total Governmental Funds |
|---|---|
| **REVENUES** | |
| Property tax | $ 1,543,152 |
| Sales tax | 10,615,750 |
| Other tax and franchises | 1,668,716 |
| Licenses and permits | 184,484 |
| Fines and forfeitures | 23,362 |
| Investment earnings | 624,261 |
| Intergovernmental | 2,763,347 |
| Rental income | 67,057 |
| Service charges and miscellaneous | 382,648 |
| Total revenues | 17,872,777 |
| **EXPENDITURES** | |
| Current: | |
| General government | 1,782,410 |
| Public safety | 6,006,935 |
| Public works | 932,556 |
| Community development | 1,643,527 |
| Culture and leisure | 54,287 |
| Debt service: | |
| Principal | 158,123 |
| Interest and other charges | 21,293 |
| Capital outlay | 4,276,504 |
| Total expenditures | 14,875,635 |
| Excess (deficiency) of revenues over expenditures | 2,997,142 |
| **OTHER FINANCING SOURCES (USES)** | |
| Proceeds from leases and SBITA | 641,294 |
| Operating transfers in | 3,893,891 |
| Operating transfers out | (3,566,891) |
| Total other financing sources (uses) | 968,294 |
| Net changes in fund balances | 3,965,436 |
| Fund balances, beginning of year | 15,258,621 |
| Fund balances, end of year | $ 19,224,057 |

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, 2024

| | | |
|---|---|---|
| Net change in fund balances - total governmental funds | | $ 3,965,436 |
| The changes in net assets 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 | 4,276,504 | |
| Less: depreciation expenses | (596,320) | 3,680,184 |
| 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. | | 69,343 |
| Right-of-use lease assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. | | |
| Amortization on lease assets | (53,407) | |
| Amortization on SBITA assets | (15,439) | (68,846) |
| 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 | (56,610) | |
| Lease acquisition | (584,684) | |
| Principal retirements on lease and SBITA liability | 158,123 | (483,171) |
| 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) | (16,564) | |
| Net pension incomes (expenses) | 4,927,904 | 4,911,340 |
| Changes in net positions of governmental activities | | $ 12,074,286 |

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, 2024

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual | Variance with Final Budget Over (Under) |
| **REVENUES** | | | | |
| Property tax | $ 1,405,500 | $ 1,405,500 | $ 1,532,975 | $ 127,475 |
| Sales tax | 7,155,600 | 7,455,600 | 8,321,392 | 865,792 |
| Other tax and franchise fees | 1,410,300 | 1,540,300 | 1,668,716 | 128,416 |
| Licenses and permits | 152,100 | 122,100 | 143,527 | 21,427 |
| Fines and forfeitures | 19,650 | 22,850 | 23,362 | 512 |
| Investment earnings | 50,000 | 202,000 | 267,191 | 65,191 |
| Rental income | 47,200 | 52,200 | 55,057 | 2,857 |
| Service charges and miscellaneous | 403,800 | 400,600 | 319,233 | (81,367) |
| Total revenues | 10,644,150 | 11,201,150 | 12,331,453 | 1,130,303 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General government | 1,590,800 | 1,880,475 | 1,743,684 | 136,791 |
| Public safety | 6,181,600 | 6,280,925 | 5,867,631 | 413,294 |
| Public works | 1,339,150 | 1,349,425 | 905,825 | 443,600 |
| Community development | 906,500 | 1,048,700 | 1,132,537 | (83,837) |
| Culture and leisure | 42,700 | 41,500 | 36,622 | 4,878 |
| Capital outlay | 367,700 | 794,100 | 1,332,210 | (538,110) |
| Debt service: | | | | |
| Principal | - | - | 158,123 | (158,123) |
| Interest | - | - | 21,293 | (21,293) |
| Total expenditures | 10,428,450 | 11,395,125 | 11,197,925 | 197,200 |
| Excess (deficiency) of revenues over expenditures | 215,700 | (193,975) | 1,133,528 | 1,327,503 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Proceeds from lease and subscription | - | - | 641,294 | 641,294 |
| Operating transfers in | 2,759,000 | 3,395,400 | 3,395,400 | - |
| Operating transfers out | (185,000) | (444,000) | (498,491) | (54,491) |
| Total other financing sources (uses) | 2,574,000 | 2,951,400 | 3,538,203 | 586,803 |
| Net change in fund balance | 2,789,700 | 2,757,425 | 4,671,731 | 1,914,306 |
| Fund balance, beginning of year | 2,923,498 | 3,691,695 | 5,093,171 | 1,401,476 |
| Fund balance, end of year | $ 5,713,198 | $ 6,449,120 | $ 9,764,902 | $ 3,315,782 |

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, 2024

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual | Variance with Final Budget Over (Under) |
| **General government** | | | | |
| Council: | | | | |
| Employee services | $ 8,400 | $ 9,900 | $ 9,897 | $ 3 |
| Supplies and services | 209,300 | 209,300 | 235,134 | (25,834) |
| Total council | 217,700 | 219,200 | 245,031 | (25,831) |
| Administration: | | | | |
| Employee services | 819,300 | 801,925 | 786,995 | 14,930 |
| Supplies and services | 281,550 | 301,425 | 289,328 | 12,097 |
| Total administration | 1,100,850 | 1,103,350 | 1,076,323 | 27,027 |
| Opera hall: | | | | |
| Employee services | 10,400 | 9,700 | 9,700 | - |
| Supplies and services | 23,400 | 24,100 | 21,494 | 2,606 |
| Total opera hall | 33,800 | 33,800 | 31,194 | 2,606 |
| Clerk: | | | | |
| Employee services | 30,700 | 29,950 | 29,878 | 72 |
| Supplies and services | 23,400 | 24,150 | 21,436 | 2,714 |
| Total clerk | 54,100 | 54,100 | 51,314 | 2,786 |
| Information technology: | | | | |
| Supplies and services | 44,250 | 44,250 | 27,725 | 16,525 |
| Total information technology | 44,250 | 44,250 | 27,725 | 16,525 |
| Cemetery: | | | | |
| Employee services | 35,700 | 35,200 | 28,009 | 7,191 |
| Supplies and services | 14,800 | 17,300 | 14,322 | 2,978 |
| Total cemetery | 50,500 | 52,500 | 42,331 | 10,169 |
| Fleet Services: | | | | |
| Unemployment insurance | - | 22,000 | 11,095 | 10,905 |
| Total fleet services | - | 22,000 | 11,095 | 10,905 |
| General services: | | | | |
| Supplies and services | 628,100 | 1,091,075 | 805,973 | 285,102 |
| Capital outlay | - | - | 766,467 | (766,467) |
| Debt service | | | | |
| Principal | - | - | 160,918 | (160,918) |
| Interest | - | - | 18,498 | (18,498) |
| Total general services | 628,100 | 1,091,075 | 1,751,856 | (660,781) |
| Facilities: | | | | |
| Supplies and services | 34,850 | 39,850 | 32,201 | 7,649 |
| Total facilities | 34,850 | 39,850 | 32,201 | 7,649 |
| Total general government | $ 2,164,150 | $ 2,660,125 | $ 3,269,070 | $ (608,945) |



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, 2024

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual | Variance with Final Budget Over (Under) |
| **Public safety** | | | | |
| Police: | | | | |
| Employee services | $ 3,811,250 | $ 3,982,150 | $ 3,396,126 | $ 586,024 |
| Supplies and services | 522,900 | 566,000 | 503,392 | 62,608 |
| Capital outlay | 173,000 | 334,500 | 214,289 | 120,211 |
| Total police | 4,507,150 | 4,882,650 | 4,113,807 | 768,843 |
| Fire: | | | | |
| Employee services | 1,519,700 | 1,518,500 | 1,494,906 | 23,594 |
| Supplies and services | 218,100 | 257,700 | 240,542 | 17,158 |
| Total fire | 1,737,800 | 1,776,200 | 1,735,448 | 40,752 |
| Total public safety | 6,244,950 | 6,658,850 | 5,849,255 | 809,595 |
| **Transportation** | | | | |
| Public works: | | | | |
| Employee services | 745,400 | 741,400 | 755,818 | (14,418) |
| Supplies and services | 501,750 | 679,350 | 668,523 | 10,827 |
| Capital outlay | - | - | - | - |
| Total public works | 1,247,150 | 1,420,750 | 1,424,341 | (3,591) |
| Parks landscape: | | | | |
| Supplies and services | 35,700 | 35,700 | 34,410 | 1,290 |
| Total parks landscape | 35,700 | 35,700 | 34,410 | 1,290 |
| Parking lots: | | | | |
| Supplies and services | 15,000 | 15,000 | 10,615 | 4,385 |
| Total parking lots | 15,000 | 15,000 | 10,615 | 4,385 |
| Total transportation | 1,297,850 | 1,471,450 | 1,469,366 | 2,084 |
| **Community development** | | | | |
| Building and planning: | | | | |
| Employee services | 355,400 | 295,200 | 278,000 | 17,200 |
| Supplies and services | 326,100 | 528,500 | 533,829 | (5,329) |
| Total building and planning | 681,500 | 823,700 | 811,829 | 11,871 |
| Engineering: | | | | |
| Supplies and services | 225,000 | 225,000 | 296,896 | (71,896) |
| Total engineering | 225,000 | 225,000 | 296,896 | (71,896) |
| Total community development | 906,500 | 1,048,700 | 1,108,725 | (60,025) |
| Total general fund | $ 10,613,450 | $ 11,839,125 | $ 11,696,416 | $ 142,709 |

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

CITY OF SONORA
BUDGETARY COMPARISON SCHEDULES - CDBG FUND
FOR THE YEAR ENDED JUNE 30, 2024

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual | Variance with Final Budget Over (Under) |
| **REVENUES** | | | | |
| Investments earnings | $ - | $ - | $ 48,873 | $ 48,873 |
| Miscellaneous | 16,350 | 16,350 | - | (16,350) |
| Total revenues | 16,350 | 16,350 | 48,873 | 32,523 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Salaries | 32,500 | 32,500 | 76,018 | (43,518) |
| Supplies and services | 965,650 | 965,650 | 86,942 | 878,708 |
| Capital outlay | 848,000 | 848,000 | 877,712 | (29,712) |
| Total expenditures | 1,846,150 | 1,846,150 | 1,040,672 | 805,478 |
| Excess/(deficiency) of revenues over expenditures | (1,829,800) | (1,829,800) | (991,799) | 838,001 |
| Net change in fund balance | (1,829,800) | (1,829,800) | (991,799) | 838,001 |
| Fund balance, beginning of year | 3,248,120 | 2,980,170 | 3,288,018 | 307,848 |
| Fund balance, end of year | $ 1,418,320 | $ 1,150,370 | $ 2,296,219 | $ 1,145,849 |

CITY OF SONORA
BUDGETARY COMPARISON SCHEDULES
SPECIAL SALES TAX FUND
FOR THE YEAR ENDED JUNE 30, 2024

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual | Variance with Final Budget Over (Under) |
| REVENUES | | | | |
| Investment earnings | $ 9,000 | $ 22,000 | $ 79,231 | $ 57,231 |
| Sales tax | 2,202,500 | 2,202,500 | 2,294,358 | 91,858 |
| Total revenues | 2,211,500 | 2,224,500 | 2,373,589 | 149,089 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers out | (2,460,000) | (2,769,400) | (2,769,400) | - |
| Total other financing sources (uses) | (2,460,000) | (2,769,400) | (2,769,400) | - |
| Net change in fund balance | (248,500) | (544,900) | (395,811) | 149,089 |
| Fund balance, beginning of year | 1,111,240 | 1,123,740 | 2,098,706 | 974,966 |
| Fund balance, end of year | $ 862,740 | $ 578,840 | $ 1,702,895 | $ 1,124,055 |

CITY OF SONORA
BUDGETARY COMPARISON SCHEDULES
STOCKTON WASHINGTON TRANSIT PROJECT FUND
FOR THE YEAR ENDED JUNE 30, 2024

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual | Variance with Final Budget Over (Under) |
| **REVENUES** | | | | |
| Intergovernmental | $ 2,285,000 | $ 2,285,000 | $ 1,698,605 | $ (586,395) |
| Total revenues | 2,285,000 | 2,285,000 | 1,698,605 | (586,395) |
| **EXPENDITURES** | | | | |
| Capital outlay | 2,285,000 | 2,285,000 | 1,873,700 | 411,300 |
| Total expenditures | 2,285,000 | 2,285,000 | 1,873,700 | 411,300 |
| Excess (deficiency) of revenues over expenditures | - | - | (175,095) | (175,095) |
| Net change in fund balance | - | - | (175,095) | (175,095) |
| Fund balance, beginning of year | - | - | (266,603) | (266,603) |
| Fund balance, end of year | $ - | $ - | $ (441,698) | $ (441,698) |

CITY OF SONORA
BUDGETARY COMPARISON SCHEDULES
MITIGATION FEES
FOR THE YEAR ENDED JUNE 30, 2024

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual | Variance with Final Budget Over (Under) |
| REVENUES | | | | |
| Investment earnings | $ 40,200 | $ 40,500 | $ 45,581 | $ 5,081 |
| Miscellaneous | 15,000 | 15,000 | 10,485 | (4,515) |
| Total revenues | 55,200 | 55,500 | 56,066 | 566 |
| 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 | 53,200 | 53,500 | 54,066 | 566 |
| Fund balance, beginning of year | 326,522 | 513,522 | 536,481 | 22,959 |
| Fund balance, end of year | $ 379,722 | $ 567,022 | $ 590,547 | $ 23,525 |

# FIDUCIARY FUND FINANCIAL STATEMENTS

# CITY OF SONORA
## STATEMENT OF FIDUCIARY NET POSITION
## FIDUCIARY FUNDS
## JUNE 30, 2024

| | Agency Fund | | |
|---|---|---|---|
| | Sunrise Hills | Successor RDA Fund | Total |
| **ASSETS** | | | |
| Cash and investments | $ 55,249 | $ 184,241 | $ 239,490 |
| Total assets | 55,249 | 184,241 | 239,490 |
| **LIABILITIES AND NET POSITION** | | | |
| **LIABILITIES** | | | |
| Bonds payable | 55,249 | - | 55,249 |
| Total liabilities | 55,249 | - | 55,249 |
| **NET POSITION** | | | |
| Restricted | - | 184,241 | 184,241 |
| Total fund balances | - | 184,241 | 184,241 |
| Total liabilities and fund balances | $ 55,249 | $ 184,241 | $ 239,490 |

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, 2024

| | Fiduciary Fund |
|---|---|
| **Additions** | $ - |
| **Deductions** | - |
| Net account activity before tribal contribution | - |
| Transfers in | (327,000) |
| Change in net position held in trust | (327,000) |
| Net position, beginning of year | 511,241 |
| Net position, end of year | $ 184,241 |

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

# CITY OF SONORA
## NOTES TO BASIC FINANCIAL STATEMENTS
## JUNE 30, 2024

## 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 full accrual accounting for all of the City's activities, including infrastructure (roads, streets, bridges, etc.).
- A change in the fund financial statements to focus on the major funds.

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.

CITY OF SONORA
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

## 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 **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.

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.

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

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

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.

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

### 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 |
|---|---|
| Buildings | 32 |
| Building Improvements | 10 to 25 |
| Cemetery | 32 |
| Infrastructure | 15 to 50 |
| Equipment and Furnishings | 7 to 15 |
| Computer Equipment | 3 |
| Vehicles | 3 to 7 |

### 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. 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.

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

### 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 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, 2022 |
| Measurement Date | June 30, 2024 |
| Measurement period | July 1, 2022 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, 2022 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

### 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 represent 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 are 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, 2024

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

### 9. Net Position and Fund Equity - Cont'd

As of June 30, 2024, the fund balance details by classification are listed below:

| | General | CDBG | Special Sales Tax Fund | Stockton Washington Fund | Mitigation Fees | Other Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|---|
| **Fund Balances:** | | | | | | | |
| **Nonspendable:** | | | | | | | |
| Perpetual care | $ - | $ - | $ - | $ - | $ - | $ 156,213 | $ 156,213 |
| Long term advances | 33,274 | - | - | - | - | - | 33,274 |
| **Total** | 33,274 | - | - | - | - | 156,213 | 189,487 |
| **Restricted:** | | | | | | | |
| CDBG | - | 2,296,219 | - | - | - | - | 2,296,219 |
| Public safety | - | - | 1,702,895 | - | - | 762,186 | 2,465,081 |
| Community development | - | - | - | - | 590,547 | - | 590,547 |
| Public housing | - | - | - | - | - | 1,738,887 | 1,738,887 |
| Transportation | - | - | - | - | - | 245,324 | 245,324 |
| Public works | - | - | - | - | - | 37,338 | 37,338 |
| Fleet replacement | - | - | - | - | - | 208,128 | 208,128 |
| CalPERS pension trust | - | - | - | - | - | 568,567 | 568,567 |
| **Total** | - | 2,296,219 | 1,702,895 | - | 590,547 | 3,560,430 | 8,150,091 |
| **Committed To:** | | | | | | | |
| Historic preservation | - | - | - | - | - | 2,982 | 2,982 |
| In-Lieu parking | - | - | - | - | - | 10,439 | 10,439 |
| Compensated abs reserve | - | - | - | - | - | 258,043 | 258,043 |
| Greenlit road abs reserve | - | - | - | - | - | 175,000 | 175,000 |
| Gold rush trail project | - | - | - | - | - | 11,986 | 11,986 |
| **Total** | - | - | - | - | - | 458,450 | 458,450 |
| **Assigned To:** | | | | | | | |
| Vehicle abatement | - | - | - | - | - | 29,087 | 29,087 |
| Landscaping | - | - | - | - | - | 129,198 | 129,198 |
| RSTP | - | - | - | - | - | 36,908 | 36,908 |
| Farmers market | - | - | - | - | - | 14,706 | 14,706 |
| Road maintenance | - | - | - | - | - | 570,150 | 570,150 |
| South sonora | - | - | - | - | - | 241,071 | 241,071 |
| Other purposes | - | - | - | - | - | 212,434 | 212,434 |
| **Total** | - | - | - | - | - | 1,233,554 | 1,233,554 |
| **Unassigned:** | 9,731,628 | - | - | (441,698) | - | (97,455) | 9,192,475 |
| **Total** | 9,731,628 | - | - | (441,698) | - | (97,455) | 9,192,475 |
| **Total Fund Balances** | $ 9,764,902 | $ 2,296,219 | $ 1,702,895 | $ (441,698) | $ 590,547 | $ 5,311,192 | $ 19,224,057 |

CITY OF SONORA
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - 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. Current Accounting Pronouncement

The City adopted the following new accounting pronouncements issued by the GASB during the current fiscal year ended June 30, 2024:

GASB has issued Statement No. 100, Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62, effective for the year ending June 30, 2024. This Statement amends GASB Statement No. 62 in order to enhance accounting and financial reporting requirements for accounting changes and error corrections.

### 12. Future Accounting Pronouncement

GASB Statements listed below will be implemented in future financial statements:

The GASB has issued several new accounting pronouncements, which will be effective for the City in subsequent years. The following GASB pronouncements have been issued, but are not yet effective as of June 30, 2024

| | | |
|---|---|---|
| Statement No. 101 | Compensated Absences | The provisions of this statement are effective for fiscal years beginning after December 15, 2023. |
| Statement No. 102 | Certain Risk Disclosure | The provisions of this statement are effective for fiscal years beginning after June 15, 2024. |
| Statement No. 103 | Financial Reporting Model Improvements | The provisions of this statement are effective for fiscal years beginning after June 15, 2025. |
| Statement No. 104 | Disclosure of certain capital assets | The provisions of this statement are effective for fiscal years beginning after June 15, 2025. |

The City will implement the applicable new GASB pronouncements in the fiscal year no later than the required effective date. The City has not yet determined the financial impact from future implementation of these standards.

CITY OF SONORA
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

## 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, 2024 the following funds had actual expenditures over appropriations, at the functional level, as follows:

| | Budget | Actual | Excess |
|---|---|---|---|
| **General Fund:** | | | |
| Capital outlay | $ 794,100 | $ 1,332,210 | $ (538,110) |
| Debt service | | | |
| Principal | - | 158,123 | (158,123) |
| Interest | - | 21,293 | (21,293) |
| **Total** | $ 794,100 | $ 1,511,626 | $ (717,526) |
| **CDBG Fund:** | | | |
| Salaries | $ 32,500 | $ 76,018 | $ (43,518) |
| Capital outlay | 848,000 | 877,712 | (29,712) |
| **Total** | $ 880,500 | $ 953,730 | $ (73,230) |

### C. Deficit Fund Equity

The Business Improvement Benefit Fund has a deficit fund balance of $27,134 as of June 30, 2024. Future annual collections of Benefit Zone fees and lower allocations of personnel costs for sponsored events would reduce the deficit in the Business Improvement Benefit Fund, however such reductions would likely impact that number of special events that the City could continue to sponsor. FEMA CAL/OES fund has a deficit fund balance of $46,516 as of June 30, 2024, and will be reimbursed by future reimbursements. Stockton/Washington Transit fund has a deficit fund balance of $0 as of June 30, 2024, and will be future reimbursements. CCD Per Capital Grant fund has a deficit fund balance of $- as of June 30, 2024, and will be reimbursed with future revenues. Local Early Action fund has a deficit fund balance of $7,020, and will be reimbursed with future revenue. SB2 Planning Grant fund has a deficit fund balance of $8,920 as of June 30, 2024, and will be reimbursed with future funds. Regional Early Action Planning fund has a deficit fund balance of $7,865 as of June 30, 2024, and will be reimbursed with future funds.

## NOTE 3 - CASH AND INVESTMENTS

Cash and investments as of June 30, 2024 are classified in the accompanying financial statements for governmental activities as follows:

| | |
|---|---|
| Cash and investments | $ 6,750,417 |
| Restricted cash | 10,178,583 |
| Total cash and investments | $ 16,929,000 |

The City total cash and investments are detailed as follows:

| | |
|---|---|
| Investment in local agency investment fund (LAIF) | $ 6,739,892 |
| Investment in stockton | 2,942,649 |
| Sweeps - stockton | 5,954,391 |
| CalPERS prefunding trust | 568,567 |
| Deposits with financial institutions | 904,850 |
| Cash on hand | 2,892 |
| Total cash and investments | 17,113,241 |
| Less: Cash with successor redevelopment fund | (184,241) |
| Cash and investment in governmental activities | $ 16,929,000 |

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, 2024 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 | $ 904,850 | $ 1,051,415 |

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

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, 2024, the City's total bank deposits amounted to $1,051,415, of which 254,372 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 217 days.

| | |
|---|---|
| State investment pool | $ 6,739,892 |
| Total | $ 6,739,892 |

## 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, 2024 is $10,178,583.

### *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, 2024 are $1,005,830 (CDBG Fund) and $476,916 (Low/Moderate Income Housing Fund). However, the City has recorded an allowance for uncollectible accounts totaling $96,241 and $24,055, respectively, therefore reporting $909,589 and $452,861, respectively on the City's financial statements.

## NOTE 5 - RECEIVABLE

Receivables as of June 30, 2024 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 | Mitigation Fees | Nonmajor Governmental Funds | Total |
|---|---|---|---|---|---|---|
| Accounts receivable | $ 1,046,355 | $ - | $ 207,639 | $ - | $ 307,782 | $ 1,561,776 |
| Interest receivable | 7,757 | 588,921 | 18,813 | 12,728 | 296,651 | 924,870 |
| Loan receivable | - | 909,589 | - | - | 452,861 | 1,362,450 |
| Total | $ 1,054,112 | $ 1,498,510 | $ 226,452 | $ 12,728 | $ 1,057,294 | $ 3,849,096 |

CITY OF SONORA
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

## NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

| Governmental Activities | Beginning Balance | Increase/ Adjustment | Decrease | Ending balance |
|---|---|---|---|---|
| Capital assets not being depreciated: | | | | |
| Land | $ 3,932,356 | $ - | $ - | $ 3,932,356 |
| Construction in progress | 1,862,903 | 1,876,226 | (403,587) | 3,335,542 |
| Total capital assets not being depreciated | 5,795,259 | 1,876,226 | (403,587) | 7,267,898 |
| Capital assets being depreciated: | | | | |
| Buildings and improvements | 7,719,584 | 152,579 | - | 7,872,163 |
| Equipment's and vehicle | 4,113,045 | 1,554,387 | - | 5,667,432 |
| Infrastructure | 13,316,680 | 538,159 | - | 13,854,839 |
| Total capital assets being depreciated | 25,149,309 | 2,245,125 | - | 27,394,434 |
| Less: accumulated depreciation for: | | | | |
| Buildings and improvements | (5,937,280) | (204,954) | - | (6,142,234) |
| Equipment's and vehicle | (2,953,768) | (160,175) | - | (3,113,943) |
| Infrastructure | (3,474,990) | (313,745) | - | (3,788,735) |
| Total accumulated depreciation | (12,366,038) | (678,874) | - | (13,044,912) |
| Net capital assets being depreciated | 12,783,271 | 1,566,251 | - | 14,349,522 |
| Total net capital assets - governmental | $ 18,578,530 | $ 3,442,477 | $ (403,587) | $ 21,617,420 |

Depreciation was charged to functions/programs of governmental activities for the year ended June 30, 2024 as follows:

| | |
|---|---|
| General Government | $ 166,135 |
| Public Safety | 92,014 |
| Public Works | 31,068 |
| Community Development | 151,730 |
| Culture and Leisure | 155,373 |
| Total depreciation expenses - governmental | $ 596,320 |

## NOTE 7 - RIGHT-OF-USE LEASE ASSETS AND IT SUBSCRIPTION ARRANGEMENTS

The right-of-use lease asset activity for the year ended June 30, 2024, is summarized as follows:

| Governmental Activities | Beginning Balance | Increase/(Decrease) | Ending Balance |
|---|---|---|---|
| Right-of-use lease assets | | | |
| Lease assets-equipment | $ - | $ 584,684 | $ 584,684 |
| SBITA asset | - | 56,610 | 56,610 |
| Total right-of-use lease assets | - | 641,294 | 641,294 |
| Less: accumulated amortization | | | |
| Lease assets- equipment | - | (53,407) | (53,407) |
| SBITA assets | - | (15,439) | (15,439) |
| Total accumulated amortization | - | (68,846) | (68,846) |
| Total right-of-use lease assets, net | $ - | $ 572,448 | $ 572,448 |

The City's management charged $68,846 in amortization expenditure for the year ended June 30, 2024. The amortization expense was charged to the general government function in the statement of activities.

## NOTE 8 - TRANSFERS

Interfund transfers for the year ended June 30, 2024 consisted of the following amounts:

| Fund | Transfer In | Transfer Out |
|---|---|---|
| Governmental Funds | | |
| General Fund | $ 3,395,400 | $ 498,491 |
| CDD Per Capita Grant | 9,328 | - |
| SB2 Grant Programs | 68,407 | - |
| Measure I | - | 2,769,400 |
| Mitigation Fees | - | 2,000 |
| Gas Tax Fund | - | 110,000 |
| SLESF | - | 175,000 |
| CalPers Pension Trust Fund | 300,000 | - |
| Self-Insurance Fund | 27,771 | - |
| Compensated Absences Fund | 92,985 | - |
| Cemetery Perpetual Care Fund | - | 12,000 |
| Total | 3,893,891 | 3,566,891 |
| Fiduciary Fund | | |
| Successor RDA Fund | - | 327,000 |
| Total | $ 3,893,891 | $ 3,893,891 |

## NOTE 9 - INTERFUND RECEIVABLES AND PAYABLES

The following is a schedule of interfund receivables and payables as of June 30, 2024:

| Governmental Activities | Due from other funds | Due to other funds | Net due from (to) |
|---|---|---|---|
| General fund | $ 522,575 | $ - | $ 522,575 |
| Stockton washington fund | - | (282,979) | (282,979) |
| Other nonmajor funds | - | (239,596) | (239,596) |
| Total govermental activities | $ 522,575 | $ (522,575) | $ - |

## NOTE 10 - ACCOUNTS PAYABLE

Accounts payable as of June 30, 2024 for the City's individual major funds and nonmajor funds in the aggregate are as follows:

| Governmental Activities | General | CDBG | Stockton Washington Fund | Mitigation Fees | Non-major Governmental | Total |
|---|---|---|---|---|---|---|
| Vendors | $ 540,695 | $ 40,533 | $ 158,719 | $ 579,076 | $ 43,140 | $ 1,362,163 |
| Total | $ 540,695 | $ 40,533 | $ 158,719 | $ 579,076 | $ 43,140 | $ 1,362,163 |

## 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, 2024:

| Governmental Activities | Balance June 30,2023 | Additions | Repayments | Balance June 30, 2024 |
|---|---|---|---|---|
| Compensated absences | $ 1,094,334 | $ 66,105 | $ (135,448) | $ 1,024,991 |
| Net pension liability | 13,021,986 | 823,792 | - | 13,845,778 |
| Other post-employement obligation | 420,669 | 168,671 | - | 589,340 |
| Lease liability | - | 584,684 | (140,443) | 444,241 |
| Subscription-based liability | - | 56,610 | (17,680) | 38,930 |
| Total Long-term debt of governmental activities | $ 14,536,989 | $ 1,699,862 | $ (293,571) | $ 15,943,280 |

## 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, 2024, was as follows:

| | Beginning Balance | Additions | Repayments | Ending Balance | Due Within One Year |
|---|---|---|---|---|---|
| Lease liability | $ - | $ 584,684 | $ (140,443) | $ 444,241 | $ 84,826 |
| Subscription-based liability | - | 56,610 | (17,680) | 38,930 | 18,146 |
| Total | $ - | $ 641,294 | $ (158,123) | $ 483,171 | $ 102,972 |

The following is a schedule of future minimum annual lease rentals and subscription based payments under the agreement as of June 30, 2024:

| Years Ending June 30: | SBITA Payments | | | Lease Payments | | |
|---|---|---|---|---|---|---|
| | Principal | Interest | Total | Principal | Interest | Total |
| 2025 | $ 18,146 | $ 4,495 | $ 22,641 | $ 84,826 | $ 33,384 | $ 118,210 |
| 2026 | 20,784 | 3,118 | 23,902 | 92,798 | 25,940 | 118,738 |
| 2027 | - | 1,624 | 1,624 | 101,483 | 17,800 | 119,283 |
| 2028 | - | - | - | 92,746 | 9,576 | 102,322 |
| 2029 | - | - | - | 72,388 | 2,048 | 74,436 |
| Total | $ 38,930 | $ 9,237 | $ 48,167 | $ 444,241 | $ 88,748 | $ 532,989 |

## 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, 2024 the only transactions recorded are interest postings.

## NOTE 14 - EVALUATION OF SUBSEQUENT EVENTS

The City has evaluated subsequent events through March 26, 2025, 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, 2024, are presented below:

| | |
|---|---|
| Total assets | $ 179,635,612 |
| Total liabilities | 144,400,470 |
| Total net assets | 35,235,142 |
| Total liabilities and net assets | $ 179,635,612 |
| Total revenue for year | $ 89,306,501 |
| Total expenses for year | 94,324,180 |
| Net income for year | $ (5,017,679) |

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, 2024, 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, 2024, the City contribution to the plan was $66,766. Employees are not required to contribute to the plan.

### *Net OPEB Liability*

The City's net OPEB liability of $589,340 was measured as of June 30, 2024 and was determined by an actuarial valuation as of that date.

### *Actuarial Assumptions and Other Inputs*

The total OPEB liability in the June 30, 2024 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 | 4.09% as of June 30, 2023<br>4.13% as of June 30, 2024 |
| 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 4.09% as of June 30, 2023 and 4.13% as of June 30, 2024.

### *Changes in the Net OPEB Liability*

| | Increase (Decrease) | | |
|---|---|---|---|
| | Total OPEB Liability | Plan Fiduciary Net Position | Net OPEB Liability/ ( Asset) |
| Balance as of June 30, 2023 Measurement date June 30, 2022 | $ 420,669 | $ - | $ 420,669 |
| Changes in the year: | | | |
| Service cost | 27,655 | - | 27,655 |
| Interest cost | 17,228 | - | 17,228 |
| Employer contributions | - | 54,205 | (54,205) |
| Benefit payments | (54,205) | (54,205) | - |
| Differences between expected and actual experience | - | - | - |
| Assumption changes | 177,993 | - | 177,993 |
| Net changes in fiscal year 2023-2024 | 168,671 | - | 168,671 |
| Balance at fiscal year ending June 30, 2024 measurement date June 30, 2023 | $ 589,340 | $ - | $ 589,340 |

### *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% 3.13% | Current rate 4.13% | Current + 1% 5.13% |
|---|---|---|---|
| Net OPEB liability (asset) | $ 616,839 | $ 589,340 | $ 562,797 |

## 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) | $ 553,804 | $ 589,340 | $ 627,815 |

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

For the year ended June 30, 2024, the City recognized OPEB expense of $16,564. As of June 30, 2024, 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 | $ 131,392 | $ (21,779) |
| Differences between expected and actual experience | 41,290 | - |
| Deferred contributions | 66,766 | - |
| Total | $ 239,448 | $ (21,779) |

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 |
|---|---|
| 2025 | $ 38,337 |
| 2026 | 32,161 |
| 2027 | 22,897 |
| 2028 | 29,590 |
| 2029 | 27,918 |
| Total | $ 150,903 |

## 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 employer 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, 2024, 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% | 8.50% |
| Required employer contribution rates | 36.174% | 8.00% |

| | 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 2.70% |
| Required employee contribution rates | 9.00% | 13.50% |
| Required employer contribution rates - Fire | 40.122% | 13.54% |
| Required employer contribution rates - Police | 50.236% | 13.54% |

## 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, 2024, the contribution recognized as part of pension expense for each Plan were as follows:

| | Miscellaneous | Safety |
|---|---|---|
| Contributions - employer | $ 164,650 | $ 352,238 |
| Lump sum contributions - employer | 381,622 | 504,658 |
| Total | $ 546,272 | $ 856,896 |

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

As of June 30, 2024, 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 | $ 5,949,178 |
| Safety | 7,896,600 |
| Total net pension liability | $ 13,845,778 |

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, 2022 rolled forward to June 30, 2023 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 2024 was as follows:

| | Miscellaneous | Safety | Total |
|---|---|---|---|
| Proportion - 6/30/23 | 0.12282% | 0.10587% | 0.11274% |
| Proportion - 6/30/24 | 0.11897% | 0.10564% | 0.11099% |
| Change - Increase/(Decrease) | (0.00385)% | (0.00023)% | (0.00175)% |

**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, 2024, the City recognized pension expense (income) of $(4,927,904). On June 30, 2024, 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 | $ 820,035 | $ - |
| Differences Between Expected and Actual Experience | 883,672 | (96,778) |
| Differences Between Projected and Actual Investment Earnings | 2,043,873 | - |
| Differences Between Employer's Contributions and Proportionate Share of Contributions | - | (1,432,453) |
| Change in Employer's Proportion | 5,181,448 | (78,172) |
| Pension Contributions Made Subsequent to Measurement | 516,888 | - |
| | $ 9,445,916 | $ (1,607,403) |

$9,445,916 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, 2024. 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 |
|---|---|---|---|
| 2025 | $ 1,615,459 | $ 1,893,107 | $ 3,508,566 |
| 2026 | 1,071,862 | 1,271,523 | 2,343,385 |
| 2027 | 613,531 | 798,341 | 1,411,872 |
| 2028 | 27,639 | 30,163 | 57,802 |
| | $ 3,328,491 | $ 3,993,134 | $ 7,321,625 |

## 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, 2023 actuarial accounting valuations to June 30, 2024. The June 30, 2024, 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 (6.90%) than the current rate:

| Summary | Discount Rate -1% (5.90%) | Current Discount rate (6.90%) | Discount Rate +1% (7.90%) |
|---|---|---|---|
| Miscellaneous Plan | $ 8,526,670 | $ 5,949,178 | $ 3,827,680 |
| Safety Plan | 11,552,349 | 7,896,600 | 4,907,765 |
| Total | $ 20,079,019 | $ 13,845,778 | $ 8,735,445 |

*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, 2024

| | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|---|---|---|---|---|---|---|---|---|---|---|
| Proportion of the net pension liability | 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 | $ 5,949,178 | $ 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 | $ 1,394,982 | $ 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 | 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 | $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 | 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, 2024

| | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|---|---|---|---|---|---|---|---|---|---|---|
| Proportion of the net pension liability | 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 | 7,896,600 | 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 | $ 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 | 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 | $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 | 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, 2024

| | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|---|---|---|---|---|---|---|---|---|---|---|
| Contractually required contribution (actuarially determined) | $ 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 | (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 | $ 1,394,982 | $ 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 | 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: | 06/30/2022 | 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 CONTRIBUTIONS - SAFETY
# JUNE 30, 2024

| | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|---|---|---|---|---|---|---|---|---|---|---|
| Contractually required contribution (actuarially determined) | $ 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 | (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 | $ 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 | 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: | 06/30/2022 | 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
JUNE 30,2024

| | Measurement Period 2023 |
|---|---|
| **Total OPEB Liability** | |
| Service Cost | $ 27,655 |
| Interest on total OPEB liability | 17,228 |
| Benefit payments | (54,205) |
| Assumption Changes | 177,993 |
| **Net change in total OPEB liability** | 168,671 |
| **Total OPEB liability - beginning** | 420,669 |
| **Total OPEB liability - ending (a)** | $ 589,340 |
| **Plan Fiduciary Net Position** | |
| Contributions - employer | $ 54,205 |
| Benefit payments | (54,205) |
| **Net OPEB liability - ending (a) - (b)** | $ 589,340 |
| **Covered-employee payroll** | $ 935,674 |
| **Net OPEB liability as a percentage of covered-employee payroll** | 62.99% |

# CITY OF SONORA
# SCHEDULE OF PLAN CONTRIBUTIONS
# FOR THE CITY'S OPEB PLAN
# JUNE 30, 2024

| 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 |
|---|---|---|---|---|---|
| 2024 | $ 66,766 | $ 66,766 | $ - | $ 935,674 | 7.14% |

# 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.

**Special Sales & Use Tax Funds** accounts for the collection of a ½ percent increase in sales tax, as approved by the voters. The sales tax revenue can be used for hiring additional personnel, wage and benefit enhancements, and equipment in the, police, fire and public works departments.

**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.

**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.

# CITY OF SONORA
## COMBINING FINANCIAL STATEMENTS
## NONMAJOR GOVERNMENTAL FUNDS

**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.

**PSPS Grant Fund -** This fund is used to account for revenues and expenditures associated with the PSPS (Public Safety Power Shutoff) State Grant provided by CalOES. The grant provided funding for the City to install back-up power sources for its main public buildings.

**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.

**Caltrans Federal Fund** – To account for monies from Caltrans grants to improve the Washington/Stockton Corridor.

**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

**Washington/Elkins Fund** – For monies collected and expended to improve the Washington and Elkin intersection for improved safety.

**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, 2024

| | Special Revenue Fund | | | | |
|---|---|---|---|---|---|
| | FEMA CalOES Grants | PSPS Grant | CDD Per Capital Grant | Local Early Action (LEAP) | Fleet Replacement Reserve Fund |
| **ASSETS** | | | | | |
| Cash and investments | $ - | $ - | $ - | $ - | $ - |
| Accounts receivable | - | - | - | - | - |
| Interest Receivable | - | - | - | - | 2,264 |
| Loans receivable | - | - | - | - | - |
| Restricted cash | - | - | - | - | 205,864 |
| Total assets | - | - | - | - | 208,128 |
| **LIABILITIES AND FUND BALANCES** | | | | | |
| **LIABILITIES** | | | | | |
| Accounts payable | - | - | - | - | - |
| Due to other funds | 46,516 | - | - | 7,020 | - |
| Total liabilities | 46,516 | - | - | 7,020 | - |
| **FUND BALANCES** | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | - | - | - | - | 208,128 |
| Committed | - | - | - | - | - |
| Assigned | - | - | - | - | - |
| Unassigned | (46,516) | - | - | (7,020) | - |
| Total fund balances | (46,516) | - | - | (7,020) | 208,128 |
| Total liabilities and fund balances | $ - | $ - | $ - | $ - | $ 208,128 |

# CITY OF SONORA
## COMBINING BALANCE SHEETS - NONMAJOR GOVERNMENTAL FUNDS
## JUNE 30, 2024

| | Special Revenue Fund | | | | | |
|---|---|---|---|---|---|---|
| | CalPERS Pension Prefunding Trust | PEG Capital Fees | Dragoon Gulch Trail | Benefit Zones | Historic Downtown Program | Vision Sonora |
| **ASSETS** | | | | | | |
| Cash and investments | $ - | $ - | $ 35,684 | $ - | $ 1,484 | $ - |
| Accounts receivable | - | 2,485 | - | 125 | - | - |
| Interest Receivable | - | 370 | - | - | - | - |
| Loans receivable | - | - | - | - | - | - |
| Restricted cash | 568,567 | 34,483 | - | - | - | 25,553 |
| Total assets | 568,567 | 37,338 | 35,684 | 125 | 1,484 | 25,553 |
| **LIABILITIES AND FUND BALANCES** | | | | | | |
| **LIABILITIES** | | | | | | |
| Accounts payable | - | - | 83 | 404 | - | - |
| Due to other funds | - | - | - | 26,855 | - | - |
| Total liabilities | - | - | 83 | 27,259 | - | - |
| **FUND BALANCES** | | | | | | |
| Nonspendable | - | - | - | - | - | - |
| Restricted | 568,567 | 37,338 | 35,601 | - | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | 1,484 | 25,553 |
| Unassigned | - | - | - | (27,134) | - | - |
| Total fund balances | 568,567 | 37,338 | 35,601 | (27,134) | 1,484 | 25,553 |
| Total liabilities and fund balances | $ 568,567 | $ 37,338 | $ 35,684 | $ 125 | $ 1,484 | $ 25,553 |

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

# CITY OF SONORA
## COMBINING BALANCE SHEETS - NONMAJOR GOVERNMENTAL FUNDS
## JUNE 30, 2024

| | Special Revenue Fund | | | | |
|---|---|---|---|---|---|
| | Historic Preservation | Gas Tax Fund | Highway Users' Tax-Section 2103 | Road Maintenance and Rehabilition (SB1) | Regional Surface Transportation Fund Program |
| **ASSETS** | | | | | |
| Cash and investments | $ 2,982 | $ - | $ - | $ - | $ - |
| Accounts receivable | - | 9,367 | 3,966 | 10,822 | - |
| Interest Receivable | - | 86 | 2,872 | 5,963 | 401 |
| Loans receivable | - | - | - | - | - |
| Restricted cash | - | - | 265,019 | 554,130 | 36,507 |
| Total assets | 2,982 | 9,453 | 271,857 | 570,915 | 36,908 |
| **LIABILITIES AND FUND BALANCES** | | | | | |
| **LIABILITIES** | | | | | |
| Accounts payable | - | - | 2,527 | 765 | - |
| Due to other funds | - | 1,224 | - | - | - |
| Total liabilities | - | 1,224 | 2,527 | 765 | - |
| **FUND BALANCES** | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | - | 8,229 | 269,330 | - | - |
| Committed | 2,982 | - | - | - | - |
| Assigned | - | - | - | 570,150 | 36,908 |
| Unassigned | - | - | - | - | - |
| Total fund balances | 2,982 | 8,229 | 269,330 | 570,150 | 36,908 |
| Total liabilities and fund balances | $ 2,982 | $ 9,453 | $ 271,857 | $ 570,915 | $ 36,908 |

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

# CITY OF SONORA
## COMBINING BALANCE SHEETS - NONMAJOR GOVERNMENTAL FUNDS
## JUNE 30, 2024

| | Special Revenue Fund | | | | | | |
|---|---|---|---|---|---|---|---|
| | Local Transportation Fund | In Lieu Parking Fees | Certified Access Specialist Fund | Sunrise Hills Lighting & Landscaping | SLESF - COPS | Abandoned Vehicle | Asset Forfeiture |
| **ASSETS** | | | | | | | |
| Cash and investments | $ - | $ - | $ - | $ - | $ - | $ 29,087 | $ - |
| Accounts receivable | 15,769 | - | 234 | - | - | - | - |
| Interest Receivable | 3,366 | - | - | 1,409 | - | - | 16 |
| Loans receivable | - | - | - | - | - | - | - |
| Restricted cash | 310,982 | 10,439 | 24,293 | 127,789 | 160,937 | - | 1,442 |
| Total assets | 330,117 | 10,439 | 24,527 | 129,198 | 160,937 | 29,087 | 1,458 |
| **LIABILITIES AND FUND BALANCES** | | | | | | | |
| **LIABILITIES** | | | | | | | |
| Accounts payable | - | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - | - |
| Total liabilities | - | - | - | - | - | - | - |
| **FUND BALANCES** | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - |
| Restricted | 330,117 | - | - | - | 160,937 | - | 1,458 |
| Committed | - | 10,439 | - | - | - | - | - |
| Assigned | - | - | 24,527 | 129,198 | - | 29,087 | - |
| Unassigned | - | - | - | - | - | - | - |
| Total fund balances | 330,117 | 10,439 | 24,527 | 129,198 | 160,937 | 29,087 | 1,458 |
| Total liabilities and fund balances | $ 330,117 | $ 10,439 | $ 24,527 | $ 129,198 | $ 160,937 | $ 29,087 | $ 1,458 |

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

# CITY OF SONORA
## COMBINING BALANCE SHEETS - NONMAJOR GOVERNMENTAL FUNDS
## JUNE 30, 2024

| | Special Revenue Fund | | | Capital Projects | |
|---|---|---|---|---|---|
| | Low/Moderate Income Housing | Rural Capacity Grant (VFA) | Code 5 Fire Dept Reimbursement | Farmer's Market | South Sonora Lighting District |
| **ASSETS** | | | | | |
| Cash and investments | $ - | $ - | $ 119,744 | $ 14,782 | $ - |
| Accounts receivable | 2,586 | 184,874 | 75,406 | 1,540 | 608 |
| Interest Receivable | 272,035 | - | - | - | 2,603 |
| Loans receivable | 452,861 | - | - | - | - |
| Restricted cash | 1,011,405 | - | - | - | 237,860 |
| Total assets | 1,738,887 | 184,874 | 195,150 | 16,322 | 241,071 |
| **LIABILITIES AND FUND BALANCES** | | | | | |
| **LIABILITIES** | | | | | |
| Accounts payable | - | 11,122 | 17,292 | 1,616 | - |
| Due to other funds | - | 150,116 | - | - | - |
| Total liabilities | - | 161,238 | 17,292 | 1,616 | - |
| **FUND BALANCES** | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | 1,738,887 | 23,636 | 177,858 | - | - |
| Committed | - | - | - | - | - |
| Assigned | - | - | - | 14,706 | 241,071 |
| Unassigned | - | - | - | - | - |
| Total fund balances | 1,738,887 | 23,636 | 177,858 | 14,706 | 241,071 |
| Total liabilities and fund balances | $ 1,738,887 | $ 184,874 | $ 195,150 | $ 16,322 | $ 241,071 |

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

# CITY OF SONORA
## COMBINING BALANCE SHEETS - NONMAJOR GOVERNMENTAL FUNDS
## JUNE 30, 2024

| | Capital Projects | | Internal Service | |
|---|---|---|---|---|
| | Greenly Road Extension Project | ATP Project | Self-Insurance | Compensated Absences Reserve |
| **ASSETS** | | | | |
| Cash and investments | $ - | $ - | $ - | $ - |
| Accounts receivable | - | - | - | - |
| Interest Receivable | - | - | - | 1,795 |
| Loans receivable | - | - | - | - |
| Restricted cash | 175,000 | 11,986 | 755 | 256,248 |
| Total assets | 175,000 | 11,986 | 755 | 258,043 |
| **LIABILITIES AND FUND BALANCES** | | | | |
| **LIABILITIES** | | | | |
| Accounts payable | - | - | 411 | - |
| Due to other funds | - | - | - | - |
| Total liabilities | - | - | 411 | - |
| **FUND BALANCES** | | | | |
| Nonspendable | - | - | - | - |
| Restricted | - | - | 344 | - |
| Committed | 175,000 | 11,986 | - | 258,043 |
| Assigned | - | - | - | - |
| Unassigned | - | - | - | - |
| Total fund balances | 175,000 | 11,986 | 344 | 258,043 |
| Total liabilities and fund balances | $ 175,000 | $ 11,986 | $ 755 | $ 258,043 |

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

# CITY OF SONORA
## COMBINING BALANCE SHEETS - NONMAJOR GOVERNMENTAL FUNDS
## JUNE 30, 2024

| | Permanent Fund | | | |
|---|---|---|---|---|
| | SB2 Grant Programs | Regional Early Action Planning Grant | Cemetery | Total |
| **ASSETS** | | | | |
| Cash and investments | $ - | $ - | $ - | $ 203,763 |
| Accounts receivable | - | - | - | 307,782 |
| Interest Receivable | - | - | 3,471 | 296,651 |
| Loans receivable | - | - | - | 452,861 |
| Restricted cash | - | - | 313,612 | 4,332,871 |
| Total assets | - | - | 317,083 | 5,593,928 |
| **LIABILITIES AND FUND BALANCES** | | | | |
| **LIABILITIES** | | | | |
| Accounts payable | 8,920 | - | - | 43,140 |
| Due to other funds | - | 7,865 | - | 239,596 |
| Total liabilities | 8,920 | 7,865 | - | 282,736 |
| **FUND BALANCES** | | | | |
| Nonspendable | - | - | 156,213 | 156,213 |
| Restricted | - | - | - | 3,560,430 |
| Committed | - | - | - | 458,450 |
| Assigned | - | - | 160,870 | 1,233,554 |
| Unassigned | (8,920) | (7,865) | - | (97,455) |
| Total fund balances | (8,920) | (7,865) | 317,083 | 5,311,192 |
| Total liabilities and fund balances | $ - | $ - | $ 317,083 | $ 5,593,928 |

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

# CITY OF SONORA

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

## FOR THE YEAR ENDED JUNE 30, 2024

| | Special Revenue Fund | | | | |
|---|---|---|---|---|---|
| | FEMA CalOES Grants | PSPS Grant Fund | CDD Per Capita Grant | Local Early Action Planning Grant | Fleet Replacement Reserve Fund |
| **REVENUES** | | | | | |
| Property tax | $ - | $ - | $ - | $ - | $ - |
| Sales tax | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Investment earnings | - | - | - | - | 8,128 |
| Intergovernmental | 3,750 | - | - | 22,830 | - |
| Rental income | - | - | - | - | - |
| Service charges and miscellaneous | - | - | - | - | - |
| Total revenues | 3,750 | - | - | 22,830 | 8,128 |
| **EXPENDITURES** | | | | | |
| Current: | | | | | |
| General government | - | - | - | - | - |
| Public safety | - | - | - | - | - |
| Public works | - | - | - | - | - |
| Community development | - | 3,911 | 8,376 | 7,020 | - |
| Culture and leisure | - | - | - | - | - |
| Capital outlay | - | - | - | - | - |
| Total expenditures | - | 3,911 | 8,376 | 7,020 | - |
| Excess (Deficiency) of revenue over expenditures | 3,750 | (3,911) | (8,376) | 15,810 | 8,128 |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Operating transfer in | - | - | 9,328 | - | - |
| Operating transfer (out) | - | - | - | - | - |
| Total other financing sources (uses) | - | - | 9,328 | - | - |
| Net changes in fund balances | 3,750 | (3,911) | 952 | 15,810 | 8,128 |
| Fund balances, beginning of year | (50,266) | 3,911 | (952) | (22,830) | 200,000 |
| Fund balances, end of year | $ (46,516) | $ - | $ - | $ (7,020) | $ 208,128 |

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

# CITY OF SONORA

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

## FOR THE YEAR ENDED JUNE 30, 2024

| | Special Revenue Fund | | | | | |
|---|---|---|---|---|---|---|
| | CalPERS Pension Prefunding Trust | PEG Capital Fees | Dragoon Gulch Trail | Benefit Zones | Historic Downtown Program | Vision Sonora |
| **REVENUES** | | | | | | |
| Property tax | $ - | $ - | $ - | $ - | $ - | $ - |
| Sales tax | - | - | - | - | - | - |
| Licenses and permits | - | - | - | 37,350 | - | - |
| Investment earnings | 42,025 | 2,239 | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Rental income | - | - | 12,000 | - | - | - |
| Service charges and miscellaneous | - | 9,985 | 10,150 | - | - | - |
| Total revenues | 42,025 | 12,224 | 22,150 | 37,350 | - | - |
| **EXPENDITURES** | | | | | | |
| Current: | | | | | | |
| General government | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - |
| Public works | - | - | - | - | - | - |
| Community development | - | - | - | 64,288 | - | - |
| Culture and leisure | - | - | 17,665 | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total expenditures | - | - | 17,665 | 64,288 | - | - |
| Excess (Deficiency) of revenue over expenditures | 42,025 | 12,224 | 4,485 | (26,938) | - | - |
| **OTHER FINANCING SOURCES (USES)** | | | | | | |
| Operating transfer in | 300,000 | - | - | - | - | - |
| Operating transfer (out) | - | - | - | - | - | - |
| Total other financing sources (uses) | 300,000 | - | - | - | - | - |
| Net changes in fund balances | 342,025 | 12,224 | 4,485 | (26,938) | - | - |
| Fund balances, beginning of year | 226,542 | 25,114 | 31,116 | (196) | 1,484 | 25,553 |
| Fund balances, end of year | $ 568,567 | $ 37,338 | $ 35,601 | $ (27,134) | $ 1,484 | $ 25,553 |

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

# CITY OF SONORA

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

## FOR THE YEAR ENDED JUNE 30, 2024

| | Special Revenue Fund | | | | |
|---|---|---|---|---|---|
| | Historic Preservation | Gas Tax Fund | Highway Users' Tax-Section 2103 | Road Maintenance and Rehabilitation (SB1) | Regional Surface Transportation Fund Program |
| **REVENUES** | | | | | |
| Property tax | $ - | $ - | $ - | $ - | $ - |
| Sales tax | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Investment earnings | - | 444 | 9,745 | 19,607 | 1,441 |
| Intergovernmental | - | 108,723 | 47,293 | 131,525 | - |
| Rental income | - | - | - | - | - |
| Service charges and miscellaneous | 330 | - | - | - | - |
| Total revenues | 330 | 109,167 | 57,038 | 151,132 | 1,441 |
| **EXPENDITURES** | | | | | |
| Current: | | | | | |
| General government | - | - | - | - | - |
| Public safety | - | - | - | - | - |
| Public works | - | - | - | - | - |
| Community development | 192 | - | (1) | 765 | - |
| Culture and leisure | - | - | - | - | - |
| Capital outlay | - | - | 2,527 | - | - |
| Total expenditures | 192 | - | 2,526 | 765 | - |
| Excess (Deficiency) of revenue over expenditures | 138 | 109,167 | 54,512 | 150,367 | 1,441 |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Operating transfer in | - | - | - | - | - |
| Operating transfer (out) | - | (110,000) | - | - | - |
| Total other financing sources (uses) | - | (110,000) | - | - | - |
| Net changes in fund balances | 138 | (833) | 54,512 | 150,367 | 1,441 |
| Fund balances, beginning of year | 2,844 | 9,062 | 214,818 | 419,783 | 35,467 |
| Fund balances, end of year | $ 2,982 | $ 8,229 | $ 269,330 | $ 570,150 | $ 36,908 |

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

# CITY OF SONORA

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

## FOR THE YEAR ENDED JUNE 30, 2024

| | Special Revenue Fund | | | | | |
|---|---|---|---|---|---|---|
| | Local Transportation Fund | In Lieu Parking Fees | Certified Access Specialist Fund | Sunrise Hills Lighting & Landscaping | SLESF - COPS | Abandoned Vehicle |
| **REVENUES** | | | | | | |
| Property tax | $ - | $ - | $ - | $ - | $ - | $ - |
| Sales tax | - | - | - | - | - | - |
| Licenses and permits | - | - | 3,607 | - | - | - |
| Investment earnings | 12,014 | - | - | 5,104 | - | - |
| Intergovernmental | 23,161 | - | - | - | 186,158 | - |
| Rental income | - | - | - | - | - | - |
| Service charges and miscellaneous | - | - | - | - | - | - |
| Total revenues | 35,175 | - | 3,607 | 5,104 | 186,158 | - |
| **EXPENDITURES** | | | | | | |
| Current: | | | | | | |
| General government | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - |
| Public works | - | - | - | - | - | - |
| Community development | - | - | - | 3,208 | - | - |
| Culture and leisure | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total expenditures | - | - | - | 3,208 | - | - |
| Excess (Deficiency) of revenue over expenditures | 35,175 | - | 3,607 | 1,896 | 186,158 | - |
| **OTHER FINANCING SOURCES (USES)** | | | | | | |
| Operating transfer in | - | - | - | - | - | - |
| Operating transfer (out) | - | - | - | - | (175,000) | - |
| Total other financing sources (uses) | - | - | - | - | (175,000) | - |
| Net changes in fund balances | 35,175 | - | 3,607 | 1,896 | 11,158 | - |
| Fund balances, beginning of year | 294,942 | 10,439 | 20,920 | 127,302 | 149,779 | 29,087 |
| Fund balances, end of year | $ 330,117 | $ 10,439 | $ 24,527 | $ 129,198 | $ 160,937 | $ 29,087 |

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

# CITY OF SONORA

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

## FOR THE YEAR ENDED JUNE 30, 2024

| | Special Revenue Fund | | | |
|---|---|---|---|---|
| | Asset Forfeiture | Low/Moderate Income Housing | Rural Capacity Grant (VFA) | Code 5 Fire Dept. Reimbursement |
| **REVENUES** | | | | |
| Property tax | $ - | $ - | $ - | $ - |
| Sales tax | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Investment earnings | 57 | 52,333 | - | - |
| Intergovernmental | - | - | 207,035 | 162,281 |
| Rental income | - | - | - | - |
| Service charges and miscellaneous | - | - | - | - |
| Total revenues | 57 | 52,333 | 207,035 | 162,281 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General government | - | - | (2,705) | 40,931 |
| Public safety | - | - | 332 | 52,030 |
| Public works | - | - | - | - |
| Community development | - | 7,137 | - | - |
| Culture and leisure | - | - | - | - |
| Capital outlay | - | - | 190,355 | - |
| Total expenditures | - | 7,137 | 187,982 | 92,961 |
| Excess (Deficiency) of revenue over expenditures | 57 | 45,196 | 19,053 | 69,320 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating transfer in | - | - | - | - |
| Operating transfer (out) | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Net changes in fund balances | 57 | 45,196 | 19,053 | 69,320 |
| Fund balances, beginning of year | 1,401 | 1,693,691 | 4,583 | 108,538 |
| Fund balances, end of year | $ 1,458 | $ 1,738,887 | $ 23,636 | $ 177,858 |

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

# CITY OF SONORA

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

## FOR THE YEAR ENDED JUNE 30, 2024

| | 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 | $ - | $ 10,177 | $ - | $ - | $ - | $ - |
| Sales tax | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Investment earnings | - | 9,215 | - | - | - | 8,424 |
| Intergovernmental | - | - | - | 11,986 | - | - |
| Rental income | - | - | - | - | - | - |
| Service charges and miscellaneous | 31,790 | - | - | - | - | - |
| Total revenues | 31,790 | 19,392 | - | 11,986 | - | 8,424 |
| **EXPENDITURES** | | | | | | |
| Current: | | | | | | |
| General government | 500 | - | - | - | - | - |
| Public safety | - | - | - | - | - | - |
| Public works | - | - | - | - | 26,731 | - |
| Community development | 18,217 | 1,702 | - | - | - | 116,949 |
| Culture and leisure | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total expenditures | 18,717 | 1,702 | - | - | 26,731 | 116,949 |
| Excess (Deficiency) of revenue over expenditures | 13,073 | 17,690 | - | 11,986 | (26,731) | (108,525) |
| **OTHER FINANCING SOURCES (USES)** | | | | | | |
| Operating transfer in | - | - | - | - | 27,771 | 92,985 |
| Operating transfer (out) | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | 27,771 | 92,985 |
| Net changes in fund balances | 13,073 | 17,690 | - | 11,986 | 1,040 | (15,540) |
| Fund balances, beginning of year | 1,633 | 223,381 | 175,000 | - | (696) | 273,583 |
| Fund balances, end of year | $ 14,706 | $ 241,071 | $ 175,000 | $ 11,986 | $ 344 | $ 258,043 |

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

# CITY OF SONORA

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

## FOR THE YEAR ENDED JUNE 30, 2024

| | Permanent Fund | | | |
|---|---|---|---|---|
| | SB2 Grant Programs | Regional Early Action Planning Grant | Cemetery | Total |
| **REVENUES** | | | | |
| Property tax | $ - | $ - | $ - | $ 10,177 |
| Sales tax | - | - | - | - |
| Licenses and permits | - | - | - | 40,957 |
| Investment earnings | - | - | 12,609 | 183,385 |
| Intergovernmental | 160,000 | - | - | 1,064,742 |
| Rental income | - | - | - | 12,000 |
| Service charges and miscellaneous | - | - | 675 | 52,930 |
| Total revenues | 160,000 | - | 13,284 | 1,364,191 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General government | - | - | - | 38,726 |
| Public safety | - | - | - | 52,362 |
| Public works | - | - | - | 26,731 |
| Community development | 203,208 | - | - | 434,972 |
| Culture and leisure | - | - | - | 17,665 |
| Capital outlay | - | - | - | 192,882 |
| Total expenditures | 203,208 | - | - | 763,338 |
| Excess (Deficiency) of revenue over expenditures | (43,208) | - | 13,284 | 600,853 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating transfer in | 68,407 | - | - | 498,491 |
| Operating transfer (out) | - | - | (12,000) | (297,000) |
| Total other financing sources (uses) | 68,407 | - | (12,000) | 201,491 |
| Net changes in fund balances | 25,199 | - | 1,284 | 802,344 |
| Fund balances, beginning of year | (34,119) | (7,865) | 315,799 | 4,508,848 |
| Fund balances, end of year | $ (8,920) | $ (7,865) | $ 317,083 | $ 5,311,192 |

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

# CITY OF SONORA
## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
## FOR THE YEAR ENDED JUNE 30, 2024

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number | Other Identifying Number | Federal Expenditures |
|---|---|---|---|
| U.S. Department of Homeland Security | | | |
| Passed Through FEMA: | | | |
| Assistance to Firefighters Grant | 97.044 | EMW-2021-FG | $ 22,979 |
| **Total U.S. Department of Homeland Security** | | | 22,979 |
| U.S. Department of Transportation | | | |
| Passed Through CalTrans: | | | |
| Washington-Stockton Corridor-Downtown Transit and Accessibility Project | 20.205 | CML-5010(6) | 288,133 |
| **Total U.S. Department of Transportation** | | | 288,133 |
| U.S. Department of Housing and Urban Development | | | |
| Passed Through Agency- California Department of Housing and Community Development: | | | |
| Fire Department Project | 14.228 | 22-CDBG-PI-00009 | 993,463 |
| **Total U.S. Department of Housing and Urban Development** | | | 993,463 |
| **Total Federal Expenditure** | | | $ 1,304,575 |

See accompanying notes to schedule of expenditures of federal awards.

# CITY OF SONORA
## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
## FOR THE YEAR ENDED JUNE 30, 2024

### NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of City of Sonora (the "City") under the programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position or changes in net position of the City.

### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the accompanying Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

### NOTE 3 - INDIRECT COST RATE

The City did not elect to use the 10% de minimis cost rate.

### NOTE 4 - SUB-RECIPIENT

During the year ended June 30, 2024, the City did not provide any federal awards to sub recipients.

# 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, the aggregate discretely presented component unit, each major fund and the aggregate remaining fund informations, which collectively of the City of Sonora (the "City"), as of and for the year ended June 30, 2024, and the related notes to the financial statement comprise the City's basic financial statements, and have issued our report thereon dated March 26, 2025.

## 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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 may exist that have not been 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 statement. 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 26, 2025

HARSHWAL® & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the City Council
City of Sonora
State of California,

## Report on Compliance for Each Major Federal Program

### *Opinion on Each Major Federal Program*

We have audited the City of Sonora (the "City"), compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2024. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

### *Basis for Opinion on Each Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

### *Responsibilities of Management for Compliance*

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

## *Auditor's Responsibilities for the Audit of Compliance*

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures, as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Harshwal & Company LLP

San Diego, California
March 26, 2025

# CITY OF SONORA
## SCHEDULE OF FINDINGS AND QUESTIONED COSTS
## FOR THE YEAR ENDED JUNE 30, 2024

## 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 |

### *Federal Awards*

| | |
|---|---|
| Internal control over major programs: | |
| • Material weakness(es) identified? | No |
| • Significant deficiency(ies) identified that are not considered to be a material weakness(es)? | None reported |
| Type of auditor's report issued on compliance for major programs: | Unmodified |
| Any audit findings disclosed that are required to be reported in accordance with *Uniform Guidance 2 CFR 200.516(a)*? | No |
| Instances where results of audit follow-up procedures disclosed that the summary schedule of prior audit findings materially misrepresents the status of any prior audit finding? | No |

Identification of major federal programs:

| Federal Assistance Listing Number(s) | Name of Major Federal Program or Cluster |
|---|---|
| 14.228 | Community Development Block Grants Program |

| | |
|---|---|
| Dollar threshold used to distinguish between Type A and Type B programs: | $ 750,000 |
| Auditee qualified as low-risk auditee? | No |

# CITY OF SONORA
## SCHEDULE OF FINDINGS AND QUESTIONED COSTS
## FOR THE YEAR ENDED JUNE 30, 2024

### SECTION II - FINANCIAL STATEMENT FINDINGS

There were no findings reported in the current year.

### SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no federal award findings reported in the current year.

# CITY OF SONORA

## SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
## FOR THE YEAR ENDED JUNE 30, 2024

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:** April 7, 2024

**TO:** Honorable Mayor and Members of the City Council

**FROM:** Tyler Summersett, Community Development Director

**SUBJECT:** Consider Thurmond Consulting LLC Proposal and Retention of the Firm as an On Call Resource for Future Projects and, Consider a Task Order to Write an Application for Funding the Rehabilitation of the City Owned Structure at 290 S. Stewart Street, along with an Environmental Document for the Project

## RECOMMENDATION:

Consider Approval of Thurmond Consulting LLC Proposal and Retain the Firm as an On Call Resource for Future Projects, with Work Being Requested via Task Orders to be Approved by the Council.

Consider Approval of a Task Order to Write an Application for Funding the Rehabilitation of the City Owned Structure at 290 S. Stewart Street, along with an Environmental Document for the Project.

## BACKGROUND:

The Community Development Block Grant (CDBG) Program provides annual grants on a formula basis to States, Cities, and Counties to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income people. The program is authorized under Title 1 of the Housing and Community Development Act of 1974, Public Law 93-383, as amended 42 U.S.C. 5301 et seq. The program was designed to reinforce several important values and principles of community development:

- CDBG's flexibility empowers people and communities to design and implement strategies tailored to their own needs and priorities.
- CDBG's emphasis on consolidated planning expands and strengthens partnerships among all levels of government and the private sector in enhancing community development.
- CDBG's technical assistance activities and set-aside for grantees builds the capacity of these partners.

CDBG funds may be used for activities which include, but are not limited to:

- Acquisition of real property.
- Relocation and demolition.
- Rehabilitation of residential and non-residential structures.

# 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***

- Construction of public facilities and improvements, such as water and sewer facilities, streets, neighborhood centers, and the conversion of school buildings for eligible purposes.
- Public services, within certain limits.
- Activities relating to energy conservation and renewable energy resources.
- Provision of assistance to profit-motivated businesses to carry out economic development and job creation/retention activities.

HOME PROGRAM

The HOME Investment Partnerships Program (HOME) provides formula grants to states and localities that communities use - often in partnership with local nonprofit groups - to fund a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people. HOME is the largest federal block grant to state and local governments designed exclusively to create affordable housing for low-income households. HOME funds are awarded annually as formula grants to participating jurisdictions (PJs). The program's flexibility allows states and local governments to use HOME funds for grants, direct loans, loan guarantees or other forms of credit enhancements, or rental assistance or security deposits.
The program reinforces several important values and principles of community development:

- Flexibility empowers people and communities to design and implement strategies tailored to their own needs and priorities.
- Emphasis on consolidated planning expands and strengthens partnerships among all levels of government and the private sector in the development of affordable housing.
- Technical assistance activities and set-aside for qualified community-based nonprofit housing groups builds the capacity of these partners.
- Requirement that participating jurisdictions match 25 cents of every dollar in program funds mobilizes community resources in support of affordable housing.

Both of the aforementioned programs umbrella additional funding programs within them. While these are the two large and consistently funded programs, there may be scenarios where Thurmond is asked to help procure funding or manage a program housed outside of CDBG/HOME programs.

**DISCUSSION / ANALYSIS:**

Staff released a request for qualifications (RFQ) for consulting services for Community Development Block Grant and HOME Program expertise and management on January 31, 2025. Proposals were due to the City by February 28, 2025.

# 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***

Staff received only one proposal, which was from Thurmond Consulting. Notices were sent directly to at least 5 companies that specialize in this work. One firm confirmed interest, but had a non-compete as part of their contract.

Thurmond is an expert in this field as is detailed in their proposal. They have a team with the skills necessary to assist City staff in writing successful applications and helping to manage the award once received.

Staff proposes that the firm be brought on as an "on call" consultant, meaning staff would issue individual task orders with a budget and schedule attached. Task orders will be brought to the Council for approval or included in the department budget brought to the Council during the budget process for consideration.
The proposal as submitted proposes a monthly fee of $8000 dollars to assist the City in various ways. Staff suggested the task order approach as a more cost-effective way for the City to move its projects forward. Thurmond is willing to accept this approach.

Projects:

The priority project for the City at this time is the restoration of a structure it owns at 290 S. Stewart Street. The building is currently vacant and extremely dilapidated. A partnership was previously formed with Habitat for Humanity to help restore the building once funding is secured.

A second project for consideration from the CDBG program is a re-use study of the Dome property owned by the Sonora Union High School District.

**FISCAL IMPACT:**

The fiscal impact will be determined by future requests the City makes of Thurmond for assistance. Task orders will be developed detailing cost and schedule for approval by City Council.

**ATTACHMENTS:**

Attachment A- Thurmond Consulting LLC, Proposal

Attachment B- Task Order Budget to prepare Application to fund Stewart Street House Rehabilitation

**CORE COUNCIL PRIORITIES:**

Infrastructure and Engineering, Economic Development/Growth and General Plan, Homelessness Issues

FEBRUARY 2025

# THURMOND CONSULTING LLC PROPOSAL TO:

# CITY OF SONORA FOR CDBG/HOME PROGRAM MANAGEMENT

THURMOND
CONSULTING LLC

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Thurmond Consulting LLC
2121 Natomas Crossing, Suite 200-288
Sacramento, CA 95834

February 28, 2025

City of Sonora
Community Development Department
94 N. Washington Street
Sonora, California 95370
Via email: tsummersett@sonoraca.com

Dear Tyler,

Thurmond Consulting, LLC is pleased to submit our proposal in response to the City of Sonora's Request for Proposal (RFP) for CDBG/HOME Program Management. Our firm brings extensive experience with federal and state Community Development Block Grant (CDBG) and HOME funds.

With over 30 years of experience, Thurmond Consulting has successfully partnered with local governments and nonprofit organizations to administer housing programs and secure funding from the State of California and the U.S. Department of Housing and Urban Development (HUD). Our expertise includes grant writing and management, affordable housing development, and program administration—particularly in small and mid-sized cities and counties.

We understand the unique needs of communities like Sonora and are committed to delivering strategic, results-driven program management that maximizes funding impact.

Please feel free to contact me at (916) 416-0901 or scott@thurmondconsultingllc.com with any questions. I am authorized to sign contracts for Thurmond Consulting LLC. This response is valid for 90 days from date of submission.

Thank you for your time and consideration.

Scott Thurmond

Sincerely,
Scott Thurmond
Principal Consultant

# STATEMENT OF QUALIFICATIONS

Our firm is committed to supporting the City of Sonora to maximize available funding, maintain regulatory compliance, and achieve its community development goals by integrating equitable solutions that ensure resources and opportunities address critical needs in the community.

Thurmond Consulting has led strategic planning efforts to address affordable housing and community development needs in many California jurisdictions including the cities of Concord, Napa, Rocklin, Roseville and West Sacramento; and the counties of Glenn, Inyo, Nevada, Placer, San Joaquin, Sutter and Yolo. Our approach combines data-driven analysis, innovative community engagement and meaningful stakeholder collaboration to produce actionable policy recommendations. We bring a results-driven approach to program administration.

In addition to strategic planning, our development team has deep experience with HCD-funded housing projects, our expertise in facilitating collaboration, conducting needs assessments, and aligning strategies with best practices ensures tailored, effective solutions for each municipality, with a strong focus on integrating state housing programs into long-term development strategies.

Our team has thirty years of experience with securing and administering state and federal funding, including ensuring compliance with the State Department of Housing and Community Development (HCD) and the U.S. Department of Housing and Urban Development (HUD) requirements. We act as a liaison between private and government grantees and HCD, by preparing for state or federal monitoring visits, addressing compliance findings, and facilitating program audits.

**We have written and/or administered the following grants over the past three years:**

## State of California Department of Housing and Community Development (HCD)

- **CDBG Program**: Developed CDBG applications for: Solano County two planning grant applications for an Affordable Housing Planning Study and a Cottage/Tiny Home Planning Study. Wrote a CDBG program income application for Glenn County. For Solano County, iImplemented an Owner-Occupied Housing Rehabilitation Program (OOR) including development of program guidelines, loan underwriting criteria, loan documents and marketing materials; applicant intake and eligibility determination; loan underwriting; procurement and construction management. Administer program income funds for Yolo and Solano counties.

- **CDBG-DR**: Wrote a successful grant application to Yuba County for Habitat for Humanity of Yuba/Sutter to secure State CDBG-DR (disaster recovery) grant funds for a motel conversion project creating 62 units of permanent supportive housing.

- **HOME Program**: Administer program income for Yolo County and Solano county. Conduct annual HOME project monitoring for Yolo and San Joaquin counties.

- **Infill Infrastructure Grant (IIG)**: Wrote a successful application for the Habitat for Humanity Yuba/Sutter Tranquility Harbor Estates project.

- **CalHome Program**: Wrote a successful application for Habitat for Humanity Yuba/Sutter that secured $5.9 million for the Fernwood homeownership development project.

- **Permanent Local Housing Allocation (PLHA)**: Wrote successful grant applications and provide grant administration for Yolo County and Glenn County.

- **Community Care Expansion Preservation Program (CCE)**: Developed and continues to administer CCE funding for the counties of Contra Costa, Glenn, Solano and Sutter.

## U.S. Department of Housing and Urban Development (HUD)

- **HUD Community Project Funding.** Providing technical assistance and strategic planning for a S2 million grant to the West Virginia Coalition Against Homelessness for development of affordable housing.

- **HUD Consultant for the HOME-ARP program.**

- **CDBG, HOME, ESG:** Developed Consolidated Plans for federal entitlement jurisdictions including Napa, Rocklin, Roseville and San Joaquin County. Also provide technical assistance and grant administration for federal programs for San Joaquin.

- **CDBG-CV Economic Development:** Developed and implemented a CDBG-CV funded business loan program to support the business community during the COVID-19 pandemic. Developed program guidelines, application and marketing materials, conducted eligibility review and loan underwriting, developed loan documents and conducted job verification and employee income certification to meet HUD requirements.

- **Developed Two Applications:** Federal CDBG funding from the City of Yuba City for the Casa de Esperanza ADA Project and the West Egress Renovation and ADA Addition Project.

# RELEVANT EXPERIENCE

Our team has extensive experience in preparing and administering state and federal funding, including CDBG and HOME for local governments, particularly in small and mid-sized cities and counties. We have successfully developed funding applications, drafted program guidelines, managed compliance reporting, and served as a liaison with HCD and HUD funded programs for multiple jurisdictions and non-profit agencies.

While our experience extends far beyond the included experience, below is a selection of relevant strategic planning and program management projects with a similar scope:


- PAGE 6: **Yolo County - Grant Management (2022-Present)**
- PAGE 7: **Solano County - Grant Management (2024-Present)**
- PAGE 8: **Habitat for Humanity Yuba/Sutter - Purpose Village Apartments Orland, CA - (2021-2022)**

## Yolo County - Grant Management (2022-Present)

Thurmond Consulting provides comprehensive grants management, technical assistance, and development project management to support Yolo County's housing initiatives. Our team ensures the effective administration of housing-related funding, which includes State CDBG, HOME, and PLHA funding, while maintaining compliance with all federal and state regulations.

### Key Services Provided:

- **Grant Writing & Administration:** Secured and managed housing-related funding, ensuring strategic allocation and effective resource utilization.
- **Regulatory Compliance & Audits**: Oversee adherence to CDBG and HOME program requirements, managing financial reporting, program income administration, and audit preparation.
- **CDBG-Funded Owner-Occupied Housing Rehabilitation Program (OOR):** Led program operations from guideline development to applicant intake, loan underwriting, procurement, and construction oversight, ensuring efficient and compliant project execution.
- **Program Strategy & Optimization:** Provided technical assistance to enhance CDBG and HOME compliance, operational efficiency, and long-term program sustainability.
- **Loan Portfolio & Compliance Monitoring:** Manage borrower certifications, insurance documentation, and annual monitoring for Inclusionary Housing and HOME-funded multifamily projects.
- **Grant Development & Funding Strategy:** Researched, developed, and submitted applications for PLHA funding opportunities.

Key TC Personnel: Louise Collis, Roxann Kuhnert, Pam Bedi
Reference: Mark Bryan, Deputy County Administrator
📞 (530) 406-4590 | ✉ Mark.Bryan@yolocounty.org

## Solano County - Grant Management (2024-Present)

Thurmond Consulting provides grant management and compliance oversight for Solano County's OOR and Community Care Expansion - Preservation (CCE-P) programs. These include management and oversight of local, state and federal dollars combined with Community Development Block Grant (CDBG) funded projects. Our team ensures funding is effectively administered to support critical housing and community service initiatives. We are currently managing 14 contracted facility projects in Solano County, distributing state and federal resources, ensuring compliance, reporting accuracy, and program efficiency.

### Key Services Provided:

- **CDBG Program Administration & Compliance:** Write grant applications to the State CDBG program. Oversee funding distribution,, and ensures adherence to state and federal regulations for housing preservation and behavioral health projects.

- **Owner-Occupied Housing Rehabilitation Program:** Developed, implemented and continues to operate the OOR program serving homeowners in the very low-income Homeacres neighborhood. Conduct marketing, applicant intake and eligibility, loan underwriting, procurement and construction management.

- **Senior Housing & CCE Preservation:** Provide program development and administration to support rehabilitation efforts for senior group homes, ensuring funds are utilized effectively to maintain affordable housing for vulnerable populations. Review CCE applicant Operating Subsidy (OSP) and Capital Project (CP) documentation, monthly reports, and state reports, ensuring transparency, accountability, and continued program eligibility for Solano County.

Key TC Personnel: Sharina Shields, Louise Collis, Roxann Kuhnert
Reference: Allan Calder, Solano County Planning Manager
📞 707-784-3159 | ✉ AMCalder@SolanoCounty.com

### Habitat for Humanity Yuba/Sutter - Purpose Village Apartments Orland, CA - (2021-2022)

Thurmond Consulting provided strategic grant management and compliance oversight for Purpose Place Apartments, a state-funded supportive housing project designed to address homelessness and expand access to permanent housing solutions. Our team leveraged deep expertise in California Department of Housing and Community Development (HCD) programs to ensure compliance, secure funding, and streamline project implementation.

The Thurmond Consulting team provided grant writing, award implementation, and project management services for the Homekey-funded demolition of the existing Orland Inn Motel and the construction of 33 affordable housing units. This project expanded access to affordable housing while enhancing livability for homeless and formerly homeless households. Construction was completed in early summer 2023, with plans for additional units and a Community Center to be funded with Homekey+ and CDBG assistance.

The Project team has also provided grant writing, management, reporting, construction project management, and design oversight for several Habitat-sponsored projects, including Harmony Village Apartments (a 62-unit motel conversion), Prosperity Village Apartments (a 61-unit motel conversion), and Merriment Village Apartments (a 79-unit new construction project), all of which received Homekey funding. We are currently providing planning and fund development for the Fernwood homeownership project.

**Key Services Provided:**

- **HCD Grant Management & Compliance:** Oversaw regulatory requirements for state-funded programs, ensuring adherence to HCD guidelines and maximizing funding efficiency.
- **Affordable Housing Strategy & Implementation:** Facilitated coordination among developers, service providers, and public agencies to align Purpose Place Apartments with long-term community housing goals.
- **Reporting & Stakeholder Coordination:** Managed progress tracking, reporting obligations, and communication with local and state agencies to ensure transparency and accountability throughout the project lifecycle.

Key TC Personnel: Brian Bulaya
Reference: Joseph Hale, CEO
📞 530-742-2727, Ext. 2011 | ✉ jhale@yubasutterhabitat.org

# PROPOSED SCOPE OF WORK

Louise Collis will be Project Team Lead and will be responsible for ensuring that all tasks are accomplished as directed. We anticipate the scope of work below will be accomplished remotely. If the City chooses to have Thurmond staff conduct on-site work, please see the Travel Fee in the Cost Proposal section below.

Records will be maintained in accordance with the City's requirements, including the creation of a shared drive with electronic copies of all documents, a list of all data sources, copies of data collected, and records of consultations and other supporting documentation used to develop the grant applications. We pay close attention to securing personally identifiable information (PII) and maintaining the confidentiality of personal records.

Thurmond Consulting will provide any necessary equipment necessary for our staff to complete the work plan noted below. We will provide electronic copies of all documents including draft and final versions of all work products.

**Proximity to Work Area**: Our team is strategically located throughout California, with our firm's primary address in Sacramento. While we anticipate completing the majority of the work remotely, we are fully prepared to conduct onsite visits as needed to ensure seamless collaboration and project success (see Cost Proposal for details).

# COST PROPOSAL

Thurmond Consulting proposes a flat rate proposal for CDBG and HOME grant administration, technical assistance, and application writing. We anticipate two to four applications per year. The proposed term of the contract 3/1/25 – 3/31/26.

Thurmond is willing to extend the contract for up to a total of three years following the cost structure.

## Travel Fee

Thurmond Consulting may charge travel per diem and lodging expenses at federal rates for any work requiring a significant on-site presence.

## Cost of Services

Payment is billed as a flat monthly fee for all services provided under this agreement to allow for consistent staffing and availability.

- Monthly Fee: $8,000
- Annual Fee: $96,000

# REQUIRED STATEMENTS & DOCUMENTS

## Statement of Assurance

Thurmond Consulting LLC (Proposer and/or Consultant) hereby certifies the following:

### CONFLICT OF INTEREST:

The Consultant shall warrant that no official or employee of the City has an interest, has been employed or retained to solicit or aid in the procuring of the resulting contract, nor that any such person will be employed in the performance of such contract without immediate divulgence of such fact to the City. Consultants submitting a proposal in response to this RFP must disclose any actual, apparent, direct, indirect, or potential conflicts of interest that may exist with respect to the Consultant or the Consultant's management or employees relative to the services to be provided to the City. Conflict of interest issues may require consultation with legal counsel. If a Consultant has no conflicts of interest, a statement to that effect must be included in the proposal. Violation of this section shall be a material breach of the contract entitling the City to any and all remedies by law or in equity.

### IDENTIFY CERTIFIED MBE, WBE, SECTION 3, SMALL BUSINESS:

Thurmond Consulting is a certified Minority-Owned Business and a Self-Certified Small Disadvantaged Business, proudly Black-owned. As a participant in the SBA Certified 8(a) Program, we are committed to delivering high-quality services while promoting community impact in every project we undertake.



# Louise W. Collis

## Senior Consultant

Providing consultancy services fostering thriving organizations and cohesive communities through thoughtful affordable housing development and strategic grants management. An experienced community development professional with over 25 years of performance in affordable housing and U.S. Department of Housing and Urban Development (HUD) funded programs. Extensive knowledge of federal, state and private funding sources. Dedicated mentor to coworkers and partner organizations.

**Phone**
707-290-2635

**Email**
louise@thurmondconsultingllc.com

**Address**
1837 Four Winds Drive
Nixa, MO 65714

## Education

**Master of Business Administration with a concentration in Urban Land Development, CSU Sacramento, CA**

**Bachelor of Arts in Management, St. Mary's College, Moraga, CA**

## Expertise

- Strategic planning for affordable housing, neighborhood development and funding
- Providing technical assistance and training
- Community Outreach
- Management of federal and state grants
- Proposal writing
- Project management
- Housing and small business loan underwriting
- Communication skills
- Public speaking

## Professional Certification

Certified Economic Development Finance Professional (EDFP), National Development Council, since 2009

## Experience

### Strategic Planning

- Led teams developing strategic plans to address homelessness for the cities of West Sacramento and Concord, CA.
- Led a visioning process for the oldest and lowest income neighborhoods in the West Sacramento resulting in a resident initiated blueprint for the future.
- Developed HUD Consolidated Plans for the cities of Fairfield, West Sacramento and Roseville, CA.

### Grants Management

- Wrote, administered and monitored local, state and federal grants since 1995 including: Community Development Block Grant (CDBG); HOME; HUD public housing funds including Project Based Vouchers; Affordable Housing Sustainable Communities (AHSC); CalHome; Emergency Solutions Grant (ESG); COVID-19 related funding sources; Low-Income Housing Trust Fund; and HUD Sustainable Communities funding.
- Experienced and skilled at conducting public outreach required for strategic planning efforts and providing technical assistance to local jurisdictions and non-profit organizations.
- Experienced with all elements of the HUD Integrated Disbursement and Information System (IDIS) and HUD Environmental Review Online System (HEROS).
- Developed program guidelines and performed underwriting for local jurisdictions providing homebuyer assistance, housing rehabilitation and small business loans.

### Affordable Housing Development

- 25 years experience with affordable housing development including single-family for-sale, multifamily rental, modular construction, motel conversion projects and accessory dwelling units (ADUs).
- Guided the development of six multifamily projects in West Sacramento creating a total 444 units of affordable housing.
- Authored successful grant applications for projects including CDBG, HOME, CalHome, AHSC, and Local Housing Trust Fund.

### Neighborhood Improvement

- Implemented a resident-created planning process for the oldest and lowest income neighborhood in City of West Sacramento including grant writing, transportation planning, and affordable housing development.
- Member of a multi-disciplinary team created to address low-income areas of the City of Fairfield suffering from high crime and high vacancy rates.

## Employment History

| | |
|---|---|
| 2020-present | Thurmond Consulting LLC, Senior Consultant |
| 2018- present | Collis Grants & Research, Owner and Consultant |
| 2018-2022 | CPS-HR, Consultant to the State of California Department of Housing and Community Development |
| 2004-2017 | City of West Sacramento, Economic Development and Housing Department, Senior Program Manager |
| 1995-2004 | City of Fairfield, Housing Division, Management Analyst |

# Leng Kutil

## Senior Consultant



A seasoned human services professional with over six years of experience in public sector systems, specializing in Federal and State programs such as the Community Development Block Grant (CDBG), Homeless Housing Assistance and Prevention (HHAP), Housing Support Program (HSP), and Housing Disability Advocacy Program (HDAP). Skilled in grant writing and administration, program development, and cross-sector collaboration, I excel in strategic planning, data analysis, and policy evaluation. My expertise lies in managing housing and homelessness programs, fostering stakeholder engagement, and implementing effective communication strategies to enhance public awareness and deliver measurable outcomes.

## Contact

**Phone**
209-549-6149

**Email**
leng@thurmondconsultingllc.com

**Address**
2121 Natomas Crossing Drive
Suite 200-268 Sacramento,
CA 95834

## Education

Bachelor of Arts- Communication Studies
California State University Stanislaus, Turlock CA

## Expertise

- Community Outreach and Engagement
- Policy Analysis
- Grant Writing and Monitoring
- Program Development and Management
- Data Analysis and Performance Measurement System Collaboration
- Project Management
- Leadership Development and Group Facilitation
- Service Coordination

- Key Expertise Areas:
- Community Development Block Grant (CDBG)
- Homeless Housing Assistance and Prevention (HHAP)
- Housing Disability Advocacy Program (HDAP)
- Housing Support Program (HSP)
- Permanent Local Housing Allocation (PLHA)
- Mental Health Services Act (MHSA)

## Language

English Khmer

## Experience

**December 2024- Current**
**Thurmond Consulting LLC, Senior Consultant**

Strategic Planning and Development- Draft and deliver a comprehensive Strategic Plan for client organizations, incorporating best practices and innovative approaches to housing, homelessness, and mental health services. Project Leadership and Facilitation- Plan and support efforts such as the Point-In-Time (PIT) Count, including organizing logistics, Stakeholder engagement, and data collection/analysis-Support the design and implementation of programs such as the Mental Health Services Act program, ensuring compliance with state regulations and alignment with community needs. Community Engagement and Collaboration-Facilitate collaboration among stakeholders, including government agencies, nonprofit partners, and community organizations. Support system-wide coordination efforts with clients to enhance service delivery and resource alignment. Performance Measurement and Reporting- Develop performance metrics to evaluate the impact of implemented programs. Deliver reports and presentations to stakeholders on project progress, outcomes, and recommendations.

**June 2022-October 2024**
**City of Concord – Community Development Department,**
**Community Service Manager**

Collaborated with system partners and community organizations to build a robust social services infrastructure and oversee the implementation of strategic, short- and long-term planning frameworks. My responsibilities include developing communication plans to enhance public awareness of the city's homeless response efforts and engaging stakeholders to highlight services for vulnerable populations. Through effective programmatic frameworks, I address critical community needs and ensure alignment with local and federal objectives.

**2019-2022**
**Stanislaus County – Community Services Agency**
**Homeless and Housing Services Manager**

Managed the implementation and coordination of countywide housing and homelessness assistance programs while providing supervision to case managers on service delivery best practices. Served as the lead grant writer and administrator for state and local funding opportunities, delivering policy evaluations, program recommendations, and comprehensive written analyses. My work focused on improving service accessibility and fostering system-wide collaboration to support vulnerable populations.

**2018-2019**
**Stanislaus County – Behavioral Health and Recovery Services**
**Mental health Serices Act Policy and Planning Manager**

Facilitated stakeholder engagement processes to guide mental health planning and programming, ensuring robust public input. My duties included preparing annual reports, policy briefs, and financial analyses while presenting updates to mental health boards and elected officials. My contributions supported effective policy implementation and strengthened service delivery frameworks.

**2015-2018**
**Great Valley Center – American Leadership Forum, Senior Director**

Led operational and programmatic efforts for the American Leadership Forum, overseeing the development of communication tools, CRM platform implementation, and curriculum design for the Fellows Program. I created a Senior Fellow Learning Series to enhance network engagement and produced marketing materials to highlight program goals. My leadership fostered stronger community connections and advanced organizational impact.

**2011-2015**
**Disability Resource Agency for Independent Living, Program Manager**

Provided operational oversight for three offices and nine direct reports across a six-county catchment area. Working closely with the agency director and board, I implemented program enhancements to better meet consumer needs. My responsibilities included compiling statistical and narrative reports for state and federal funding guidelines, collaboration with regional partners and assessment delivery.

# Pam Bedi

## Grant Coordinator



Pam brings a diverse and highly motivated approach to housing and community development. Her proven track record is built on a foundation of strong research and meticulous data analysis, enabling me to accurately assess needs and develop effective strategies. Pam's expertise in project management ensures seamless execution, from initial planning to successful completion, as demonstrated in her work with Owner-Occupied Rehabilitation Programs in Solano and Yolo Counties, where she manages all aspects from application processing to project completion. Pam's experience extends to Consolidated Plan development, providing comprehensive project management support for jurisdictions like Roseville County and San Joaquin County. Furthermore, she possesses a demonstrated ability to communicate complex ideas clearly and effectively, fostering positive relationships with stakeholders and guiding individuals toward successful outcomes. Pam's assets include strong organizational skills, meticulous attention to detail, and a commitment to providing exceptional customer service.

## Contact

**Phone**
916-217-0374

**Email**
pam@thurmondconsultingllc.com

**Address**
2121 Natomas Crossing Drive
Suite 200-268
Sacramento, CA 95834

## Education

Master of Management, Human Resources Concentration Phoenix University Sacramento, CA Bachelor of Arts in Communications Oakland University Rochester Hills, MI

## Expertise

- Communication: Written and Verbal
- Data Analysis
- Critical Thinking
- Content Writing
- Leadership
- Software Proficiency
- Time Management
- Project Management
- Proficient in AI Prompting

## Experience

**Thurmond Consulting LLC**
**2024- Current**

### Owner Occupied Rehabilitation Program (OOR)

Owner-Occupied Rehabilitation Programs provide financial assistance (often loans or grants) to homeowners for necessary repairs and improvements to their primary residences. These programs aim to improve housing conditions, safety, and code compliance for low-to-moderate-income homeowners. Pam leads the coordination and implementation of the OOR program in Solano and Yolo Counties. Responsibilities included the creation of outreach materials, acting as the initial point of contact for applicants, processing loan applications, facilitating Loan Committee meetings, managing all invoicing requests, supporting the Construction Management team, and providing continuous customer service until project completion.

**2024-Current**

### Consolidated Plan

A Consolidated Plan (Con Plan) is a comprehensive housing and community development strategy that local jurisdictions must create to receive federal funding from HUD. It outlines community needs and planned activities to address them. Pam assists with the Consolidated Plan for Roseville County, City of Rocklin, City of Napa and San Joaquin County. Provide project management support ranging from planning and scheduling, risk management, communication management, quality control, monitoring and controlling and project closure.

**May 2024- September 2024**

### Proposal Coordinator

A proposal coordinator manages the process of creating and submitting business proposals, ensuring deadlines are met and documents are accurate and compliant. They organize and facilitate the development of proposals, often working with various teams to compile information and create a cohesive document. Pas assisted in the coordination, development, completion, and submission of responses to requests for proposals (RFPs), with focus on the Maine Project and the Solano County Dixon Corporation Yard RFPs.



# Brian J. Bulaya, PMP

## Director of Development

An emerging developer and consultant interested in projects that increase affordable housing supply and drive human-centered experiences within live, work, and play destinations. Nine years of project management experience ranging across the real estate, transportation, and technology industries. Expertise in affordable housing development processes, community engagement, finanicial analysis, and strategy development and execution.

## Contact

**Phone**
925-709-4943

**Email**
brian@thurmondconsultingllc.com

**Location**
Sacramento, CA

## Education

2020
**Project Management Professional (PMP)**

2017
**Master of Urban Planning**
**University of Illinois at Urbana-Champaign**

2015
**B.S. in Urban and Regional Planning**
**California State Polytechnic University, Pomona**

## Expertise

- Urban Theory and Practice
- Program & Project Management
- Deal Structuring via Local, State and Federal Grants, LIHTC, Conventional Loans and Private Equity
- Stakeholder Engagement
- Strategy Development and Implementation

## Languages

**English**

**French**

## Relevant Experience

**2021 - Current**
Thurmond Consulting LLC (Sacramento, CA)
### Director of Development

Responsible for affordable housing projects from site selection and acquisition through predevelopment and construction completion. Direct the activities of the grant writing, design, and construction team members including architects, engineers, and financial investors crucial to the development process. Maintain contact with public and private lenders involved in the transaction to obtain construction and permanent financing. Oversee pro-forma analysis, develop budgets, application preparation, private and local government loans or grants, and low-income housing tax credits. Review construction progress and approve requisitions for payment.

**2020 - 2021**
AIM Consulting (Sacramento, CA)
### Senior Project Manager

Managed project activities with internal staff, third-party vendors, and clients toward the execution of Community Outreach contracts. Responsibilities included pop-in presentation development and facilitation, meeting facilitation, technical project support, project performance tracking, project proposal development, and community engagement. Oversaw project management tasks including project team and client coordination. Created and maintained comprehensive project documentation, plans, and reports. Represented the company in the community through networking and collaboration. Monitored project budgets and resource allocation company-wide.

**2019 - 2020**
WeWork, Salesforce Tower (San Francisco, CA)
### Building Openings Manager

Responsible for all FF&E logistics for new office openings around the country, sometimes internationally, acting as the liaison between the Development Project Manager and extended project teams (Community, IT, AV, Procurement, Operations). Coordinated opening schedules based on construction, inspections, deliveries, etc. Developed procurement and warehousing strategy based on project timelines. Managed onsite openings crew including cleaners, movers, sub-contractors, vendors, and WeWork team. Identified and resolved issues or roadblocks that could impact building openings.

## Reference

### Pete Carr
City of Orland, City Manager

**Phone:** (530) 865-1603
**Email :** PeterC@cityoforland.com

### Scott De Moss
Glenn County, Administrative Officer

**Phone:** (530) 934-6400
**Email :** sdemoss@countyofglenn.net



# Malon Hughes

## Development Project Manager

An emerging developer driven by a passion for equitable development and dedicated to creating to improving lives through the Built Environment. 3 years of experience in Real Estate Acquisitions and Dispositions including Commercial and Residential Properties and 2 years of experience in Real Estate Development Project Management. Specialized in the development and maintenance of real estate proformas as well as Feasibility Analysis.

## Contact

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2121 Natomas Crossing Drive
Suite 200-288 Sacramento,
CA 95834

## Education

Masters of Real Estate
Graduate School of Continuing Studies
Georgetown University, DC

Bachelor of Business Administration
Finance, Real Estate, and Land Use
California State University, Sacramento
CA

## Expertise

- Financial Analysis
- Land Acquisition
- Project Management
- Portfolio Management
- Land Use and Entitlements

## Experience

**2024- Current**
Thurmond Consulting LLC
Development Project Management
- Led and managed project teams with third-party consultants, overseeing the entire development process including financing, feasibility analysis, and project design.
- Utilized various financing methods like low-income housing tax credits, EB-5, and private debt to maximize investment returns.
- Created and adjusted project budgets, draw schedules, and proformas throughout the project lifecycle.

**May 2023- Current**
Hughes Success Development
Founder/CEO
- Led project teams with third-party consultants to achieve objectives for active projects.
- Managed all aspects of development, including financing, feasibility, entitlement approvals, and design.
- Integrated various financing methods, such as low-income housing tax credits, EB-5, and private debt, to optimize returns.
- Developed and adjusted project budgets, draw schedules, and proformas throughout the project lifecycle.

**August 2023 - Current**
Matthews Real Estate Investment Services
Multifamily Investment Associate
- Assisted Clients in preparing documentation required when applying for loan financing and review said loans to choose the most desirable terms given holding strategy.
- Provide detailed market Analysis of investment opportunities to Potential Investors.
- Effectively achieve clients investment goals while controlling the risk exposure of their portfolio.
- Create in-depth investment summaries to actively market investment opportunities across the state of California.

**May 2022 – May 2023**
New Faze Development·
Project Management and Land Acquisition Consultant
- Produced due diligence reports on potential property purchases, analyzing market rental conditions and entitlement feasibility for optimal investment.
- Guided projects through entitlement and permitting processes to stay on schedule and ensure timely completion.
- Developed site plans and unit mixes for urban redevelopment projects as part of RFP submissions.
- Presented project progress and issues at community meetings to secure approvals and extensions.

**Jan. 2023 – May 2023**
CSU Sacramento Student Investment Fund
Portfolio Manager
- Analyzed and improved investment portfolio risk profile, increasing expected return by 7% through fundamental analysis.
- Used Bloomberg terminal and AI tools to interpret financial statements and develop investment recommendations.
- Managed portfolio accounting to track performance, identify underperforming assets, and suggest realignment.
- Presented recommendations highlighting quantitative improvements in portfolio performance.

THURMOND CONSULTING LLC

2121 Natomas Crossing Drive
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Sacramento, CA 95834

April 1, 2025

Tyler Summerset
94 Washington Street
Sonora, CA, 95370

Vial email: tsummersett@sonoraca.org

Re: Revised cost proposal for grant writing assistance

Dear Tyler:

Per our recent conversations, please see the following revised cost proposal development and writing of a 2025 CDBG grant application for submission to the State of California Department of Housing and Community Development (HCD).

We are very excited to move forward with this project. If you have any questions please contact me at louise@thurmondconsultingllc.com or (707) 290-2635.

Sincerely,

Louise Collis

Louise Collis
Senior Consultant

THURMOND CONSULTING LLC

2121 Natomas Crossing Drive
Suite 200-288
Sacramento, CA 95834

# Revised Cost Proposal

Thurmond Consulting will provide any necessary equipment necessary for our staff to complete the work plan noted below. We will provide electronic copies of all documents including draft and final versions of all work products.

For the next HCD CDBG grant NOFA, Thurmond staff will conduct a NEPA review, provide project technical and development assistance, write and enter all required grant narrative and documents into the HCD eCivis system.

**Rate: $220 per hour**

Anticipated hours:
NEPA 10 hours
Grant application 90 hours

**Not to Exceed Amount: $22,000**

**NEPA**
The fee includes completion of Exempt or Categorically Exempt NEPA documentation. If an Environmental Assessment (EA) or an Environmental Impact Statement (EIS) is required, a subconsultant may be required or the City may opt to hire a qualified environmental consultant. Should Thurmond hire a subconsultant, the City will be billed for reimbursement of the cost of the subconsultant. Any subconsultant hired will be subject to City approval.

**Travel Fee**
If the City chooses to have Thurmond staff conduct on-site work, reimbursement for travel and lodging costs will be negotiated with the City on a case-by-case basis.

# 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:** April 7, 2025

**TO:** Honorable Mayor and Members of the City Council

**FROM:** Aimee New, Fire Chief

**SUBJECT:** Receive the Updated Fire Hazard Severity Zones (FHSZ)

**RECOMMENDATION:**

As a local government, the City of Sonora is required to post and display the updated Fire Hazard Severity Zones (FHSZ) in our jurisdiction within 30 days of being published. As a result of these maps being released, there have been local changes to the Very High Fire Severity Zones and the addition of High Fire Hazard Severity Zones. Staff recommends posting to the City's website and social media outlets the following links and information for public review and comment.

**BACKGROUND:**

The State Fire Marshal is mandated by Government Code (GC) 51178 to identify levels of fire hazard based on consistent statewide criteria and the expected severity of fire hazards. Government Code 51179 requires the State Fire Marshal to make recommendations of fire hazard severity zones to local agencies, as defined per GC 51177(e), for their designation and adoption by ordinance.

**DISCUSSION / ANALYSIS:**

FHSZ Classification: Properties are categorized as Moderate, High, or Very High Fire Hazard Severity Zones based on terrain, vegetation, fire history, climate conditions, and ember cast computer modeling.

Fire Hazard vs. Risk: The maps indicate hazard potential, not immediate risk, and do not account for mitigation efforts like defensible space or fire-resistant construction.

Homeowners in Very High FHSZ must comply with stringent defensible space requirements from the State and local jurisdictions.

If formally adopted locally, new construction and certain renovations in High and Very High FHSZ must adhere to Wildland-Urban Interface (WUI) building code standards.

Property sellers must disclose FHSZ designations and supply a defensible space inspection by the local Fire Department during real estate transactions. This is known as an Assembly Bill 38 (AB 38) inspection.

# CITY COUNCIL AGENDA REPORT

CITY HALL

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

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**FISCAL IMPACT:**

**There is no immediate fiscal impact associated with the Fire Hazard Severity Zone designation (FHSZ).** However, these changes may result in future costs to the City as it evaluates and implements compliance measures aligned with state regulations and fire safety best practices.
Potential future expenses may include, but are not limited to:

- **Public outreach and education efforts** to inform residents and property owners of new fire safety requirements
- **Updates to development and building standards**, including plan review and inspection protocols aligned with California Building Code Chapter 7A
- **Vegetation management and fuel reduction programs** on city-owned properties or rights-of-way
- **Increased staff workload** associated with code enforcement, defensible space inspections, and plan checks
- **Potential grant writing or administration costs** to pursue state or federal funding for mitigation activities

The full scope and scale of these costs are currently unknown and will depend on future Council direction, regulatory requirements, and implementation strategies. Staff will monitor developments closely and return to Council with specific funding requests or policy recommendations as needed.

**ATTACHMENTS:**

- Cal Fire Hazard Severity Zones Website Information Link Below:

https://osfm.fire.ca.gov/what-we-do/community-wildfire-preparedness-and-mitigation/fire-hazard-severity-zones

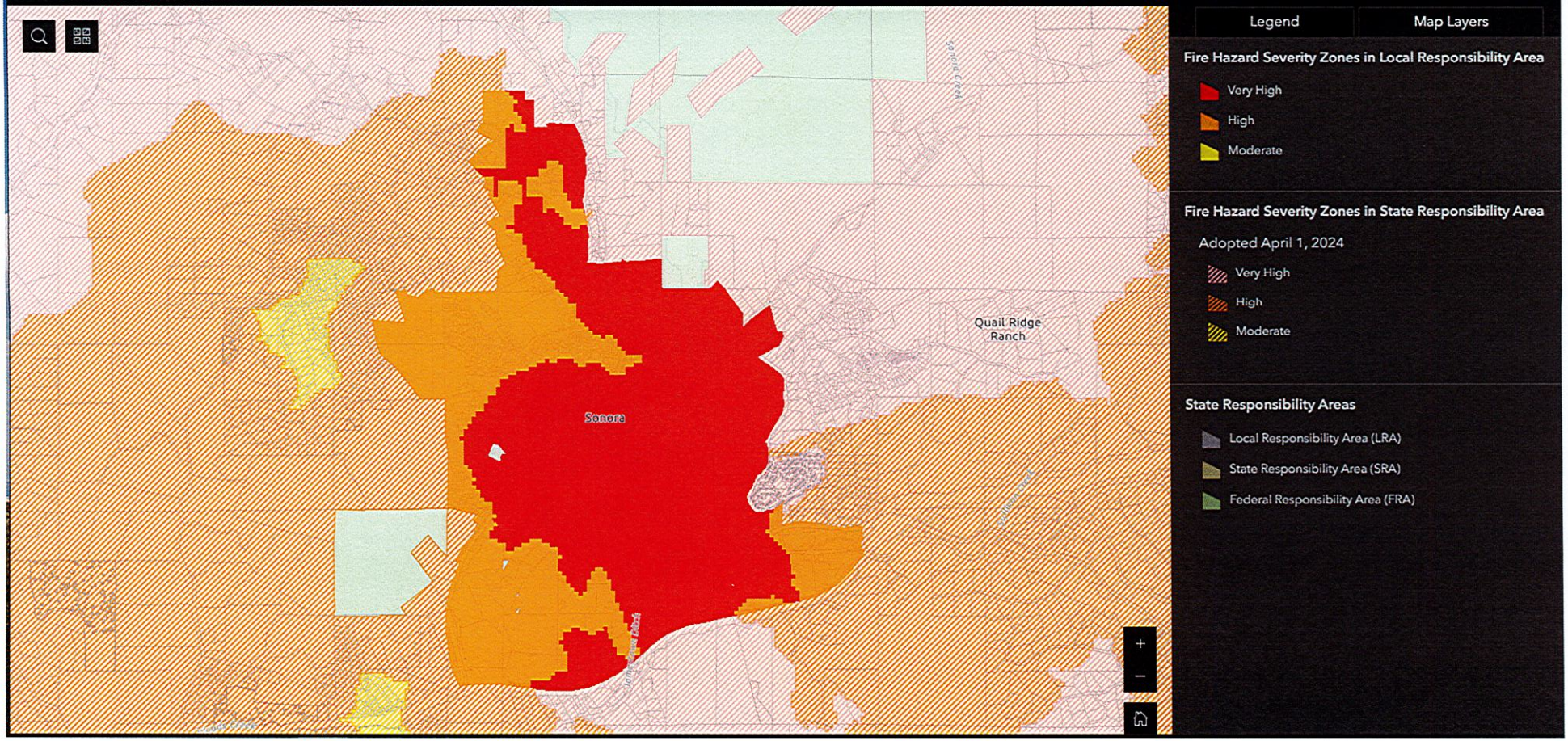
- Cal Fire Hazard Severity Zone Viewer
- Cal Fire Hazard Severity Zones Frequently Asked Questions
- Cal Fire Severity Zones Power Point Presentation

**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

# Fire Hazard Severity Zone Viewer

*FHSZ in State Responsibility Area effective April 1, 2024*
*FHSZ in Local Responsibility Area - All Phases*



# FREQUENTLY ASKED QUESTIONS ABOUT:
# *2024 Fire Hazard Severity Zones*

## Fire Hazard Severity Zones Explained

- **What is a "Fire Hazard Severity Zone," or FHSZ?**
  - **Answer:** Public Resource Code 4202; The State Fire Marshal shall classify lands within state responsibility areas into fire hazard severity zones. Each zone shall embrace relatively homogeneous lands and shall be based on fuel loading, slope, fire weather, and other relevant factors present, including areas where winds have been identified by the department as a major cause of wildfire spread. Government Code 51178; The State Fire Marshal shall identify areas in the state as moderate, high, and very high fire hazard severity zones based on consistent statewide criteria and based on the severity of fire hazard that is expected to prevail in those areas. Moderate, high, and very high fire hazard severity zones shall be based on fuel loading, slope, fire weather, and other relevant factors including areas where winds have been identified by the Office of the State Fire Marshal as a major cause of wildfire spread.

- **Why are fire hazard severity maps being updated?**
  - **Answer:** The hazard maps are being updated to more accurately reflect the zones in California that are susceptible to wildfire. The hazard mapping process will incorporate new science in local climate data and improved fire assessment modeling in determining hazard ratings.

- **What do Fire Hazard Severity Zones measure?**
  - **Answer: The** Fire Hazard Severity Zone map evaluates **"hazard," not "risk"**. The map is like flood zone maps, where lands are described in terms of the probability level of a particular area being inundated by floodwaters, and not specifically prescriptive of impacts. **"Hazard"** is based on the physical conditions that create a likelihood and expected fire behavior over a 30 to 50-year period without considering mitigation measures such as home hardening, recent wildfire, or fuel reduction efforts. **"Risk"** is the potential damage a fire can do to the area under existing conditions, accounting for any modifications such as fuel reduction projects, defensible space, and ignition resistant building construction.

- **Where do Fire Hazard Severity Zones apply?**
  - **Answer:** Fire Hazard Severity Zones are found in areas where the state has financial responsibility for wildfire protection and prevention, called the State Responsibility Area. More than 31 million acres are in this area. Under Senate Bill 63 (Stern, 2021) Government Code 51178 was amended to add the Moderate and High Fire Hazard Severity Zones with the Very High in local jurisdictions.

- **What are the uses of Fire Hazard Severity Zones?**
  - **Answer:** The zones are used for several purposes including to designate areas where California's defensible space standards and wildland urban interface building codes are

required. They can be a factor in real estate disclosure, and local governments may consider them in their general plan.

- **Is there an easy way to determine the Fire Hazard Severity Zone of my property?**
  - **Answer:** You can search by address to find your current designation on the web at: osfm.fire.ca.gov/FHSZ

- **What are the key elements of the Fire Hazard Severity Zone model?**
  - **Answer:** The fire hazard severity model for wildland fire has two key elements: probability of an area burning and expected fire behavior under extreme fuel and weather conditions. The zones reflect areas that have similar burn probabilities and fire behavior characteristics. The factors considered in determining fire hazard within wildland areas are fire history, flame length, terrain, local weather, and potential fuel over a 50-year period. Outside of wildlands, the model considers factors that might lead to buildings being threatened, including terrain, weather, urban vegetation cover, blowing embers, proximity to wildland, fire history, and fire hazard in nearby wildlands. FHSZs are not a structure loss model, as key information regarding structure ignition (such as roof type, etc.) is not included.

- **How do the Fire Hazard Severity Zone Maps differ from California Public Utilities Commission (CPUC) High Fire Threat District Maps?**
  - **Answer:** The California Public Utilities Commission (CPUC) sponsored map, known as "CPUC High Fire Threat District Map" (HFTD), includes similar factors as those in the FHSZ maps, however the CPUC HFTD Map is designed specifically for identifying areas where there is an increased risk for utility associated wildfires. As such, the CPUC map includes fire hazards associated with historical powerline-caused wildfires, current fuel conditions, and scores areas based on where fires start, as opposed to where potential fires may cause impacts.

- **Why is my property in a different zone than the adjacent area, which looks similar?**
  - **Answer:** In non-wildland areas, zone edges occur based on distance to the wildland edge. Because hazard in these areas is largely determined by incoming embers from adjacent wildland, urban areas that are similar in vegetation type and housing density may have a change in FHSZ class as the distance to the wildland edge increases. Areas immediately adjacent to wildland receive the same FHSZ score as that wildland where fire originates, and the model then produces lower scores as the distance to wildland edge increases.

    In wildland areas, zone edges are a result of the way zones are delineated. Specifically, zones represent areas of similar slope and fuel potential. Zone boundaries divide zones based on geographic and vegetation features that align with fire hazard potential; although, at a local scale, it may appear that the immediate area is similar on both sides of the edge. The class value within a zone is based on the average hazard score across the whole zone, so areas that are in the same zone but not immediately adjacent to a local area can have an influence on the final zone classification.

## Data Related Questions

- **How are Fire Hazard Severity Zones determined?**
  - **Answer:** CAL FIRE used the best available science and data to develop, and field test a model that served as the basis of zone assignments. The model evaluated the probability of

the area burning and potential fire behavior in the area. Many factors were included such as fire history, vegetation, flame length, blowing embers, proximity to wildland, terrain and weather.

- **What new data will be included in the new model, and how does this differ from the previous model?**
  - **Answer:** A 2 km grid of climate data covering the years 2003-2018 is being used in the update. The previous model used stock weather inputs across the state to calculate wildland fire intensity scores. The updated model will adjust fire intensity scores based on the most extreme fire weather at a given location, considering temperature, humidity, and wind speed. In addition, ember transport is being modeled based on local distributions of observed wind speed and direction values instead of using a generic buffer distance for urban areas adjacent to wildlands.

- **What is the difference between the various Fire Hazard Severity Zones?**
  - **Answer:** Classification of a wildland zone as Moderate, High or Very High fire hazard is based on the average hazard across the area included in the zone, which have a minimum size of 200 acres. In wildlands, hazard is a function of modeled flame length under the worst conditions and annual burn probability. Both these factors generally increase with increasing hazard level, but there may be instances where one value is Very High and the other is low, pushing the overall hazard into a more intermediate ranking. On average, both modeled flame length and burn probability increase by roughly 40-60% between hazard classes. Classification outside of wildland areas is based on the fire hazard of the adjacent wildland and the probability of flames and embers threatening buildings.

- **Why does the model place an emphasis on the spread of embers?**
  - **Answer:** Embers spread wildfire because they can travel long distances in the wind and ignite vegetation, roofs, attics (by getting into vents), and decks.

**State Regulated Area Questions**

- **When were the maps last updated?**
  - **Answer:** The Office of the State Fire Marshal began the regulatory process for the State Responsibility Area (SRA) in December 2022, the final maps were adopted on January 31, 2024, and became effective April 1, 2024.

- **What is "State Responsibility Area," or SRA?**
  - **Answer:** SRA is a legal term defining the area where the state has financial responsibility for wildland fire protection and prevention. Incorporated cities and federal ownership are not included. Within the SRA, CAL FIRE is responsible for fire prevention and suppression. There are more than 31 million acres in SRA, with an estimated 1.7 million people and 800,000 existing homes.

- **How is state responsibility area determined?**
  - **Answer:** The Board of Forestry and Fire Protection (Board) classifies land as State Responsibility Area. The legal definition of SRA is found in the Public Resources Code Section 4125. The Board has developed detailed procedures to classify lands as State Responsibility Area. Lands are removed from SRA when they become incorporated by a city, change in ownership to the federal government, become more densely populated, or are converted to intensive agriculture that minimizes the risk of wildfire. While some lands are removed from SRA automatically, the Board typically reviews changes every five years.

- **What Fire Hazard Severity Zones are in State Responsibility Area?**
  - **Answer:** All of the State Responsibility Area is in a Fire Hazard Severity Zone. Lands are either ranked as Moderate, High or Very High Fire Hazard Severity Zones.

- **What are the wildland urban interface (WUI) building codes in State Responsibility Area?**
  - **Answer:** The WUI building codes (California Building Code (CBC) Chapter 7A) reduce the risk of embers fanned by wind-blown wildfires from igniting buildings. The codes for roofing, siding, decking, windows, and vents apply throughout all state responsibility area regardless of the fire hazard severity ranking. Ember-resistant building materials can be found at: https://osfm.fire.ca.gov/divisions/fire-engineering-and-investigations/buildingmaterials-listing/

- **Is the GIS data for Fire Hazard Severity Zones available for download?**
  - **Answer:** The data inputs used to develop the Fire Hazard Severity Zones are identified in the Initial Statement of Reasons (ISOR) Title 19 Development (ca.gov). CAL FIRE has developed an additional data package which consists of sequential modeling steps, including any data inputs that were not already publicly available and referenced in the ISOR. The data package encompasses 34 spatial datasets and 8 tables, provided in raster, polygon, and table format. These datasets are formatted for Esri ArcGIS software, except for four tables provided in Excel. Ten of the datasets are updated versions used to produce an edited SRA FHSZ map following the public comment period that ended April 4, 2023. Upon formal adoption of the FHSZ map, the final SRA FHSZ geospatial data file will become available. The data package is available on the FHSZ website Fire Hazard Severity Zones (ca.gov) under the science and methods banner.

- **Why do waterbodies have a Fire Hazard Severity Zone Classification?**
  - **Answer:** All areas in State Responsibility Area, including water bodies, require a fire hazard severity zone designation. The 2007 FHSZ maps zoned all water as moderate by default. In the 2023 FHSZ model we added a buffer of FHSZ from the surrounding wildland into water bodies to account for potential threat of embers to buildings on docks and house boats, as well as variation in reservoir height that occurs with drought.

## Local Regulated Area Questions

- **What is "Local Responsibility Area", or LRA?**
  - **Answer:** Local Responsibility Areas (LRA) are incorporated cities, urban regions, agriculture lands, and portions of the desert where the local government is responsible for wildfire protection. This is typically provided by city fire departments, fire protection districts, counties, and by CAL FIRE under contract.

- **When did Fire Hazard Severity Zones start in Local Responsibility Area?**
  - **Answer**: The "Bates Bill" (AB 337), Government Code Section 51175, was prompted by the devastating Oakland Hills Fire of 1991. This mid-1990s legislation calls for CAL FIRE to evaluate fire hazard severity in local responsibility area and to make a recommendation to the local jurisdiction where very high FHSZs exist. The Government Code then provides direction for the local jurisdiction to take appropriate action.

- **How are Fire Hazard Severity Zones determined in local responsibility areas?**
  - **Answer:** CAL FIRE uses an extension of the state responsibility area Fire Hazard Severity

Zone model as the basis for evaluating fire hazard in Local Responsibility Area. The Local Responsibility Area hazard rating reflects flame and ember intrusion from adjacent wildlands and from flammable vegetation in the urban area.

- **What are the requirements for landowners in FHSZs in local responsibility areas?**
  - **Answer:** California's WUI building codes (CBC Chapter 7A) apply to the design and construction of new buildings located in High and Very High FHSZs in Local Responsibility Areas. Local ordinances may require ignition resistant construction for remodel projects. Check with your local building department to determine which ignition resistant building codes apply to your project. In addition, Government Code Section 51182 calls for defensible space clearance and other wildland fire safety practices for buildings. Owners are also required to make a natural hazard disclosure as part of a real estate transfer. For information regarding "home hardening" and defensible space clearance, visit www.ReadyForWildfire.org.

- **Does the designation of Very High Fire Hazard Severity Zones in the Local Responsibility Area trigger the 100-foot clearance requirement?**
  - **Answer:** Yes, per Government Code 51182 unless a local government has passed a more stringent requirement, the 100-foot defensible space clearance applies. For information regarding "home hardening" and defensible space clearance, visit www.ReadyForWildfire.org.

- **How does CAL FIRE assist Local Governments in Fire Hazard Severity Zones?**
  - **Answer:** CAL FIRE's Land Use Planning Program is a specialized unit that provides support to local governments by providing fire safety expertise on the State's wildland urban interface building codes, wildfire safety codes, as well as helping in the development of the safety elements in general plans.

- **What is the process for developing Fire Hazard Severity Zones in the Local Responsibility Area?**
  - **Answer:** CAL FIRE uses the same modeling data that is used to map the State Responsibility Area. The map, along with a model ordinance, are then sent to the governing body for adoption.

- **How are the new Fire Hazard Severity Zones impacting development?**
  - **Answer:** Many of the changes expanding fire hazard severity zones in local responsibility areas (LRA) have been supported by the building industry. CAL FIRE works closely with the building industry when setting various building codes and defensible space requirements, so we are working together to not affect development itself but to make sure development matches the hazards of that area.

- **When will the Local Responsibility Area Map be released?**
  - **Answer:** The Local Responsibility Area Map Process will happen after the State Responsibility Area process has been completed, which is estimated to occur in the winter of 2025.

- **Why haven't Moderate and High Fire Hazard Severity Zone classes been classified before in the Local Responsibility Area?**
  - **Answer:** New legislation, Senate Bill 63 (Stern, 2021), now requires the adoption of all three Fire Hazard Severity Zone classes in the Local Responsibility Area. Previously only Very High Fire Hazard Severity Zones were required for adoption in Local Responsibility Areas.

## Insurance Related Questions

- **Will the new Fire Hazard Severity Zones affect my ability to get or maintain insurance?**
  - **Answer:** Insurance companies use risk models, which differ from hazard models, because they consider the susceptibility of a structure to damage from fire and other short-term factors that are not included in hazard modeling. It is unlikely that insurance risk models specifically call out CAL FIRE Fire Hazard Severity Zones as a factor, but much of the same data that is used in the fire hazard severity zone model are likely included in the insurance companies' risk models. However, insurance risk models incorporate many additional factors and factors that change more frequently than those that CAL FIRE includes in its hazard mapping, which is built to remain steady for the next 10+ years.

## Resources, Additional Information, and Contact Information

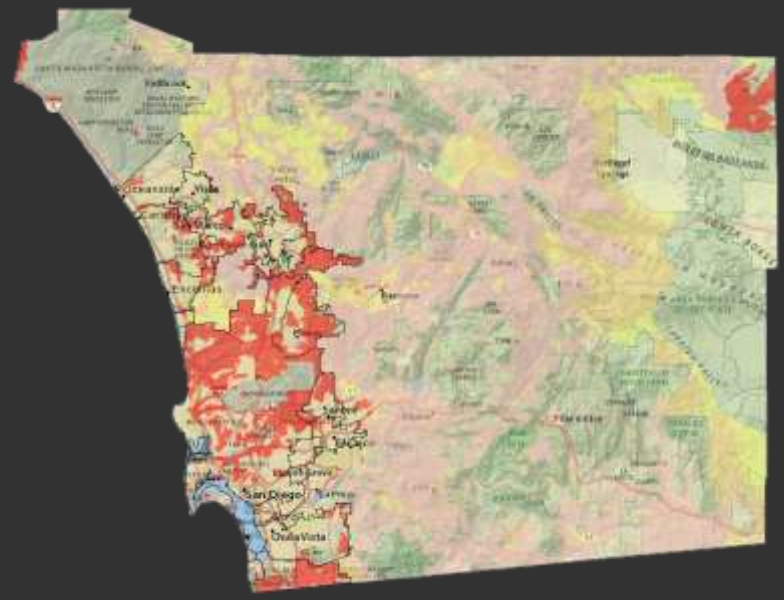
- To find the current FHSZ designation for a property, visit FHSZ Map Viewer (ca.gov).

- Helpful links:
  - FHSZ Website:
    - osfm.fire.ca.gov/FHSZ
  - FHSZ Map Viewer:
    - FHSZ Map Viewer (ca.gov)

- Contacts for FHSZ for Public Questions:
  - (916) 633-7655
  - FHSZinformation@fire.ca.gov

# Fire Hazard Severity Zones





CAL FIRE

# Fire Hazard Severity Zones



**What are the Zones?**

- The maps are required by Government Code 51178 & 51179
- Identify levels of fire hazard
  - 3 levels (Moderate, High, & Very High)

# Fire Hazard Severity Zones

**How are the Zones determined?**

- CAL FIRE used the best available science and data to develop, and field test a model that served as the basis of zone assignments. The model evaluated the probability of the area burning and potential fire behavior in the area.

- Factors: fire history, vegetation, flame length, blowing embers, proximity to wildland, terrain, and weather



# Fire Hazard Severity Zones

## New Updates

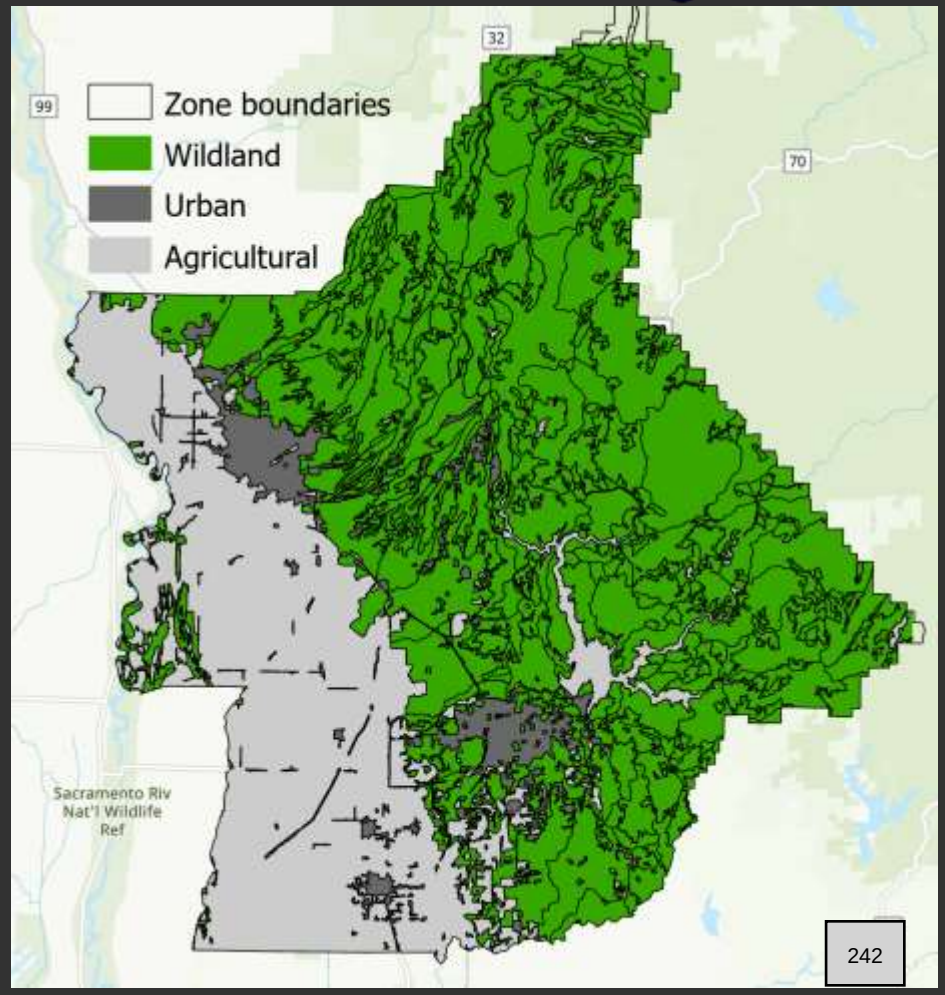


- Updated burn probabilities for wildland areas (inclusive of 2020 fires)
- Updated fire environment footprints (urban/developed)
- Updated Vegetation density for urban areas
- Inclusion of slope in the urban zoning model
- Localized fire weather used in both wildland and urban models
- New firebrand production and transport model using discrete local wind vector distributions

# Fire Hazard Severity Zones

## Wildland vs. Non-wildland Zones

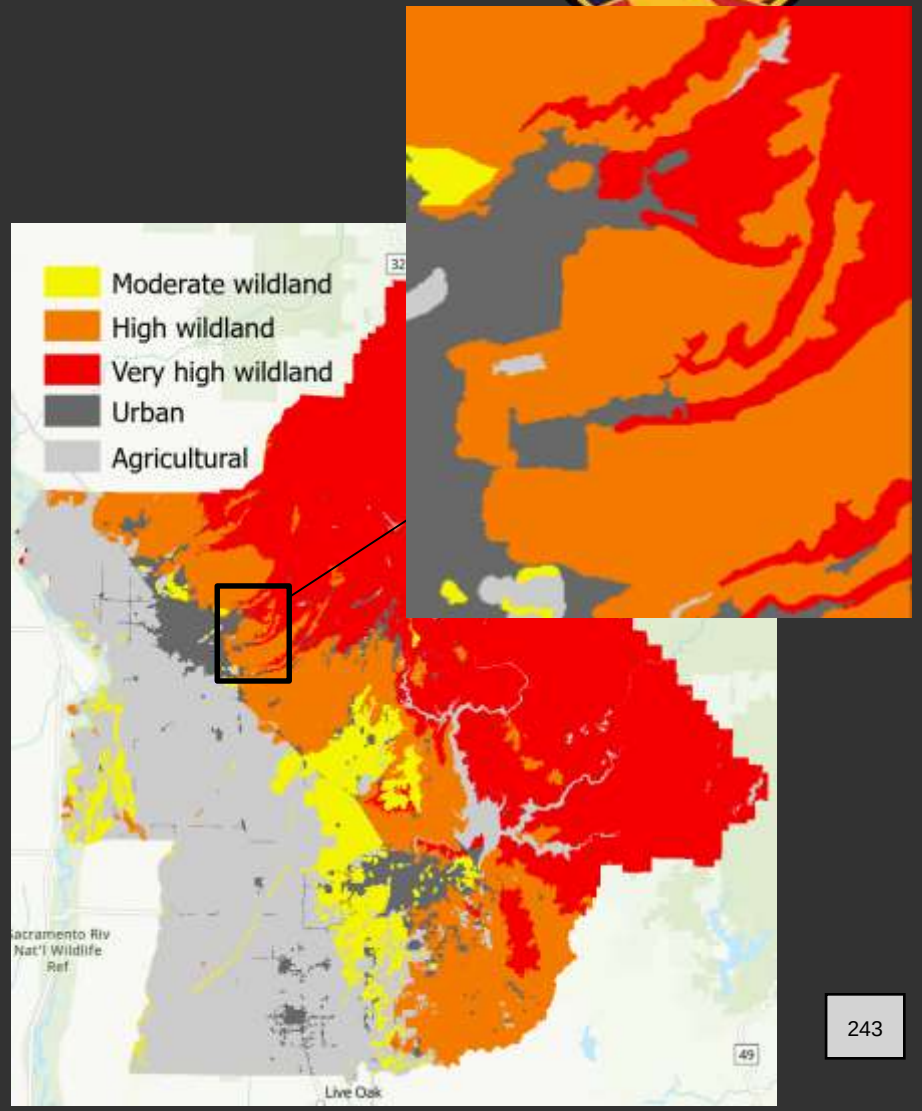
- Zones are areas with relatively homogeneous slope and vegetation
- Hazard map is produced at 30 m resolution
- Scores are averaged within a zone
- Wildland is scored independently of urban and agricultural
- Urban zones scored using additional model steps



# Fire Hazard Severity Zones

**Wildland FHSZ**

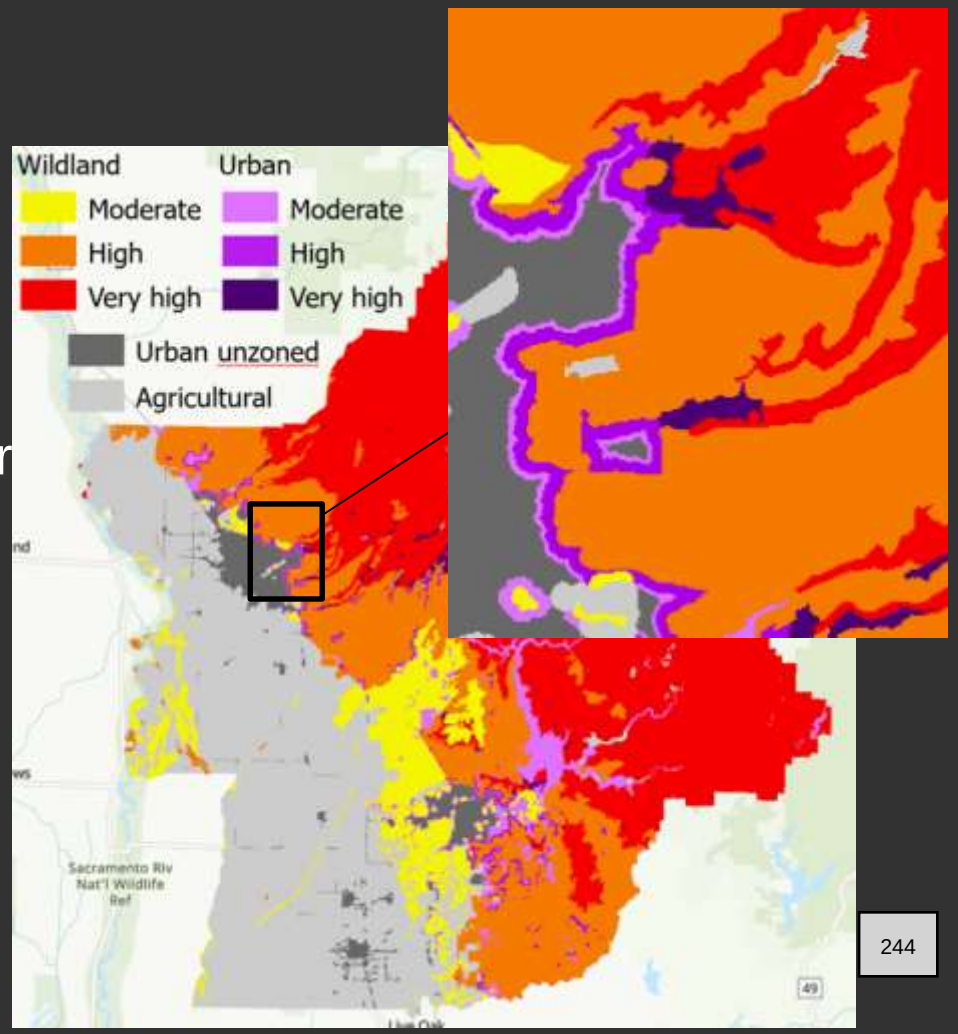
- Minimum size of 200 acres
- Burn probability
  - Based on fire occurrence from 1991-2020
- Fire intensity
  - Vegetation type
  - Slope
  - Local fire weather – how hot/dry/windy are the worst conditions at a given location (based on 2 km data from 2003-2018)



# Fire Hazard Severity Zones

## Urban FHSZ

- Minimum size of 20 acres for isolated islands of vegetation embedded in non-wildland.
- Based on distance to wildland and hazard level of adjacent wildland
- Ember production based on vegetation type and fire weather
- Ember transport based on wind speed/direction observed under the most extreme fire weather at a given location
- Width of moderate, high and very high bands in urban are based on ember load, urban tree cover and slope



# Fire Hazard Severity Zones

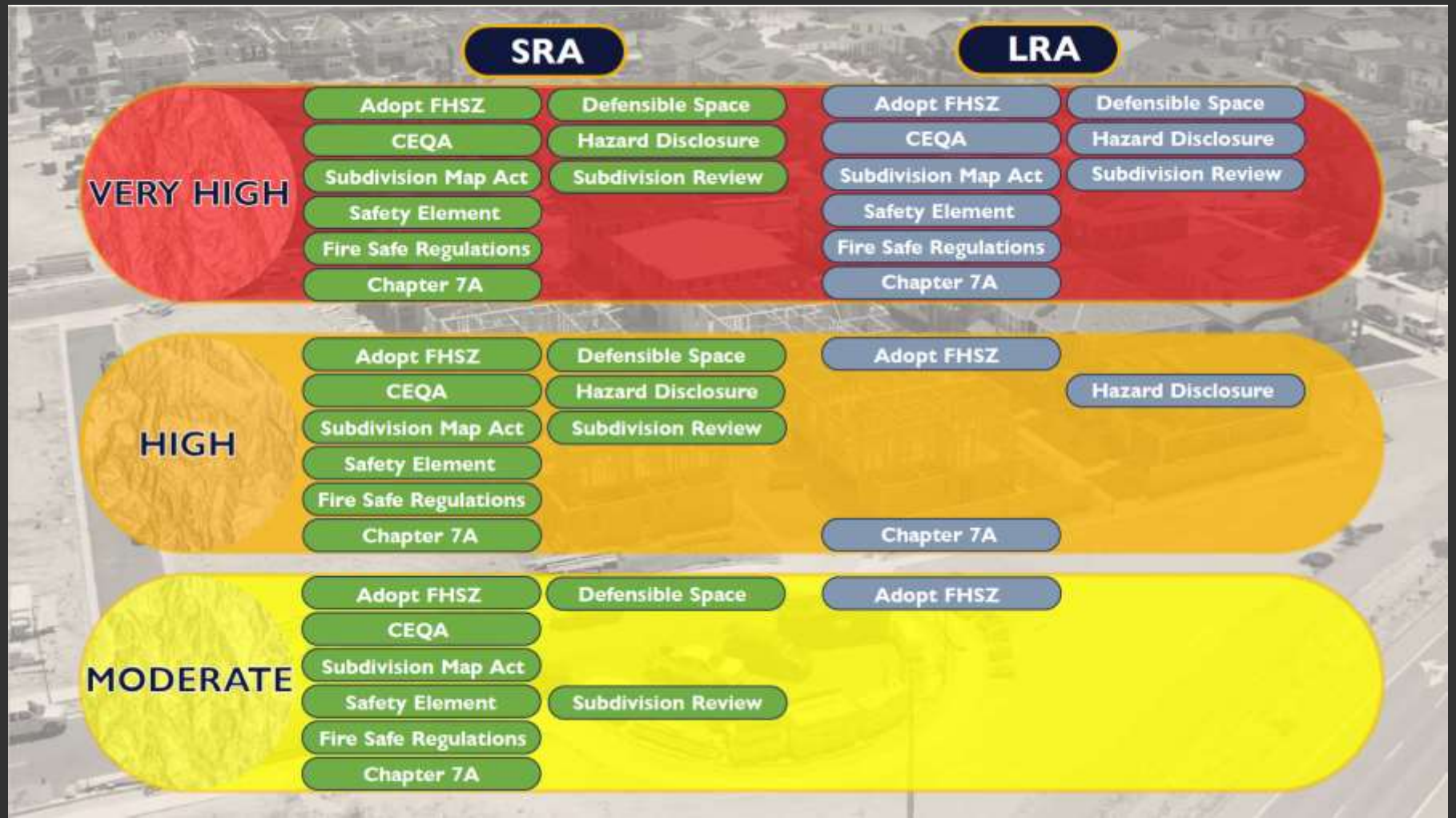


## What is the map for?

- Building standards for new construction in the Wildland-Urban Interface (California Building Code Chapter 7A)
- Property development standards such as road widths, water supply and signage (Fire Safe Regulations)
- Defensible Space Requirements (Government Code 51182)
- Natural hazard real estate disclosure

# Fire Hazard Severity Zones

## What's Impacted…



# Fire Hazard Severity Zones

**Adoption Timeline:**



# Questions?

**osfm.fire.ca.gov/fhsz**



WASTE MANAGEMENT ~ CAL SIERRA DISPOSAL ~ THE CITY OF SONORA

# GREEN WASTE DISPOSAL DAYS

## SATURDAY: APRIL 12, 2025
## SATURDAY: APRIL 26, 2025

DROP OFF DEBRIS AT:

14909 CAMAGE AVENUE - (Off Tuolumne Road) – 209-533-0445

**Between 9:00 a.m. to 12:00 p.m. and 1:00 p.m. to 3:30 p.m.**

"Green Waste Disposal Day" is an event established to provide City of Sonora residents an opportunity to clear their property of hazardous vegetation and dispose of it at the Cal Sierra Earth Resource Facility for a nominal fee. This program aids residents in creating an important "*fire safe defensible space,*" while improving the aesthetics of the City's neighborhoods, at the significantly reduced disposal rate of one dollar ($1.00) per cubic yard.

The **Cal Sierra Earth Resource Facility, at 14909 Camage Avenue (off Tuolumne Road)**, will be accepting vegetation on Saturday, April 12th and Saturday, April 26th between the hours of 9:00 a.m. to 12:00 p.m. and 1:00 p.m. to 3:30 p.m. from verified residents within the Sonora City limits.

**Resident participants will be required to provide identification verifying they live within the City limits along with a Green Waste Disposal Day Discount Certificate with their name and address printed clearly on the back of the certificate. The cost is $1.00 per qualified vehicle with less than one (1) cubic yard, of debris. Commercial customers will pay the regular rate.**

***ACCEPTABLE*** items include:

### YES!

- Grass clippings, leaves
- Pine needles, flowers
- Tree trimmings, brush.
- Dead plants

### NO!

- Waste, liquids, trash, ashes or plastic bags
- Plastic, glass, metal or wire items
- Pet waste or kitty litter
- Tree stumps

***NOT ACCEPTABLE***:

This program is an annual event that allows City residents to dispose of their green waste at a significantly reduced rate, while providing the perfect opportunity to reduce green waste fuels (brush, weeds, limbs, and grass) that contribute to urban wildland fire hazards. The threat of fire is a stark reality our City faces every fire season. The City of Sonora Fire Department encourages City residents to participate in this program to create defensible space around their homes and outbuildings by removing flammable vegetation.

***From everyday collection to environmental protection***

***~ THINK GREEN ~***

***Think Waste Management***

WASTE MANAGEMENT

# Tuolumne County Wildfire Preparedness Town Hall Seri

## April 28, 29 and 30, 2025




**Tuolumne County Office of Emergency Services will host a series of Virtual Wildfire Preparedness Town Halls.**

**All meetings are via ZOOM and start at 6pm.**

**ZOOM Meeting ID: 872 9731 4391**
**Passcode: Wildfire**

**Please use this link or QR code below to join any of the sessions.**
**https://tinyurl.com/dx5sk5ua**

**Session I—Monday April 28th, 2025**
**PREPAREDNESS**
Join staff from the Tuolumne County Office of Emergency Services, Tuolumne County Sheriff, Tuolumne County Animal Control and others as we talk about what you can do now to prepare. How do you sign up for alerts, what should go in your go bag, how can you plan for animals and what is the difference between an Evacuation Warning and an Evacuation Order.

**Session II— Tuesday April 29th, 2025**
**PREVENTION**
Join CAL FIRE TCU Unit Prevention and OES staff in understanding Defensible Space, Home Hardening and steps you can take to prepare your home and your community from the next Wildfire.

**Session III— Wednesday April 30th, 2025**
**PLANNING FOR LONG-TERM RISK REDUCTION AND MITIGATION**
Join partners such as the USFS and learn about SERAL and the Tuolumne County MSA Projects. Learn what the fuels reduction projects on public lands. What are other partners like CAL FIRE, Tuolumne Fire Safe Council and Resource Conservation District doing to reduce risks throughout our county.

For more information, please contact our offices at

209-533-6395

TUOLUMNE COUNTY
Office of Emergency Services