

# **SPECIAL REVENUE FUNDS**

**COPS Grant**

**Gas Tax**

**Transportation Measure M**

**RMRA: SB 1**

**Proposition 68 – Parks**

**Parks Measure M**

**Quimby Act**

**IGT – Inter-governmental Revenue (EMS)**

**Cemetery - Endowment**



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## CITY OF SONOMA

### **COPS Grant (Fund 217)**

Assistant City Manager, Sue Casey  
Orlando Rodriguez, Police Chief

The State of California has provided supplemental funding to local law enforcement agencies through continuation of funding for the Citizen's Option for Public Safety (COPS) grant program through the Supplemental Law Enforcement Services Account. These funds are distributed by the State to the County which passes through the funding to local agencies proportionally based on population, to be allocated at a minimum of \$100,000.

These funds have traditionally been used to support the costs of the Community Service Officer staff in the Police Department.

### **RECOMMENDED FY 21/22 BUDGET**

Key changes between the FY 20/21 and the FY 21/22 budget are listed and described below.

Transfer to Vehicle Replacement Fund 603 – Additional funds needed to replace motorcycle	18,312
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217 - SLESF Cops Grant						
Description	FY 18-19 Actuals	FY 19-20 Projected Actuals*	FY 20-21 Adopted Budget	FY 20-21 Amended Budget	FY 20-21 Projected Actuals*	FY 21-22 Budget
Other Revenues	120,318	122,791	100,000	100,000	111,452	100,000
Interest Revenue	2,618	2,000	-	-	2,000	2,000
<b>Total Revenue</b>	<b>122,936</b>	<b>124,791</b>	<b>100,000</b>	<b>100,000</b>	<b>113,452</b>	<b>102,000</b>
Software & Equipment	-	-	-	-	-	2,100
Transfers	100,000	100,000	100,000	100,000	100,000	118,312
<b>Total Expense</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>118,312</b>
<b>Grand Total</b>	<b>22,936</b>	<b>24,791</b>	<b>-</b>	<b>-</b>	<b>13,452</b>	<b>(16,312)</b>
Beginning Fund Balance	48,451	71,387	96,178	96,178	96,178	109,630
Ending Fund Balance	71,387	96,178	96,178	96,178	109,630	93,318
*Unaudited						



## CITY OF SONOMA

### Gas Tax Funding (Fund 302)

Public Works Director, Colleen Ferguson

The State of California imposes per-gallon excise taxes on gasoline and diesel fuel, sales taxes on gasoline and diesel fuel and registration taxes on motor vehicles with allocations dedicated to transportation purposes. These allocations flow through the Highway Users Tax Account (HUTA), the familiar gasoline tax revenues that have been in place for decades. Gas taxes can be used for any street or road purpose. It is best practice to focus on maintenance and rehabilitation costs only. The City expects to receive Gas Tax revenues in the amount of \$279,679 in FY 2021/22 that will supplement previous years' carryover funds. Significant additional gas tax revenue from the Road Maintenance and Rehabilitation Act (SB 1) is described separately. Gas Tax funds are proposed to be applied to the following Capital Improvement Program (CIP) projects. (The CIP budget provides descriptions CIP #T of each of these projects).

FY 21/22 Projects to be Funded -- The CIP budget provides a description of listed projects.	
\$228,713	Chase Street Bridge Replacement Project (CIP #T-1)
\$120,000	Fryer Creek Bicycle and Pedestrian Bridge (CIP #T-2)
\$50,000	Citywide Sidewalk Inspection & Repair Program (CIP #T-4)
\$40,101	Biennial Pavement Rehabilitation & Water Services Replacement Project (CIP #T-5)
\$150,000	Citywide Roadway Safety Improvement Projects (CIP #T-6)
\$22,586	Citywide Bicycle & Pedestrian Improvements (CIP #T-9)
<b>\$611,400</b>	<b>TOTAL programmed</b>

### RECOMMENDED FY 21/22 BUDGET

302 - Gas Tax						
Description	FY 18-19 Actuals	FY 19-20 Actuals*	FY 20-21 Adopted Budget	FY 20-21 Amended Budget	FY 20-21 Projected Actuals*	FY 21-22 Budget
Property Taxes	227,289	257,308	279,679	279,679	250,820	279,679
Interest Revenue	8,167	-	-	-	-	-
<b>Total Revenue</b>	<b>235,456</b>	<b>257,308</b>	<b>279,679</b>	<b>279,679</b>	<b>250,820</b>	<b>279,679</b>
Salary & Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Property Services	326	-	-	-	-	-
Operations	1,207	5,679	-	-	2,950	-
Supplies	-	-	-	-	-	-
Software & Equipment	-	-	-	-	-	-
Internal Service & Capital Prj	37,249	335,783	301,615	348,615	233,576	611,400
Transfers	-	-	-	-	-	-
<b>Total Expense</b>	<b>38,782</b>	<b>341,462</b>	<b>301,615</b>	<b>348,615</b>	<b>236,526</b>	<b>611,400</b>
<b>Grand Total</b>	<b>196,674</b>	<b>(84,154)</b>	<b>(21,936)</b>	<b>(68,936)</b>	<b>14,294</b>	<b>(331,721)</b>
<b>Beginning Fund Balance</b>	<b>209,433</b>	<b>406,107</b>	<b>321,953</b>	<b>321,953</b>	<b>321,953</b>	<b>336,247</b>
<b>Ending Fund Balance</b>	<b>406,107</b>	<b>321,953</b>	<b>300,017</b>	<b>253,017</b>	<b>336,247</b>	<b>4,526</b>
* Unaudited						



## CITY OF SONOMA

### **Measure M Traffic Relief Act for Sonoma County (Fund 313)**

Public Works Director, Colleen Ferguson

Passed by more than two-thirds of voters in November 2004, the Traffic Relief Act for Sonoma County (Measure M) provides for a ¼ cent sales tax that is apportioned to local jurisdictions to maintain their streets, as well as other County-wide Street, highway, transit, and safe bicycle and pedestrian routes.

The City expects to receive \$96,400 of Measure M revenue in FY 2021/22 in addition to a projected rollover amount of \$119,405. Measure M funds from FY 2021/22 and funds remaining from prior fiscal years are proposed to be applied to the projects listed below and described in the Capital Improvement Program budget.

The Traffic Relief Act Measure M included a provision that local agencies maintain their existing commitment of local funds for transportation purposes. This provision is referred to as the Measure M Maintenance of Effort (MOE). For the City of Sonoma, the annual Measure M MOE for FY 2021/22 is \$832,076, thereafter, it is the average of the previous 3 years Transportation expenditures.

<b>FY 21/22 Projects to be Funded -- The CIP budget provides a description of listed projects.</b>	
\$105,735	Chase Street Bridge Replacement Project (CIP #T-1)
\$100,000	Fryer Creek Bicycle and Pedestrian Bridge (CIP #T-2)
\$205,735	<i>TOTAL programmed</i>

### **RECOMMENDED FY 21/22 BUDGET**

<b>313 - Measure M Funds</b>						
<b>Description</b>	<b>FY 18-19 Actuals</b>	<b>FY 19-20 Actuals*</b>	<b>FY 20-21 Adopted Budget</b>	<b>FY 20-21 Amended Budget</b>	<b>FY 20-21 Projected Actuals*</b>	<b>FY 21-22 Budget</b>
Property Taxes	78,400	91,653	80,000	80,000	80,000	96,400
Interest Revenue	1,891	-	600	600	600	600
<b>Total Revenue</b>	<b>80,291</b>	<b>91,653</b>	<b>80,600</b>	<b>80,600</b>	<b>80,600</b>	<b>97,000</b>
Supplies	-	-	-	-	-	-
Internal Service & Capital Prj	-	4,117	80,000	80,000	150,882	205,735
Transfers	-	-	-	-	-	-
<b>Total Expense</b>	<b>-</b>	<b>4,117</b>	<b>80,000</b>	<b>80,000</b>	<b>150,882</b>	<b>205,735</b>
<b>Grand Total</b>	<b>80,291</b>	<b>87,536</b>	<b>600</b>	<b>600</b>	<b>(70,282)</b>	<b>(108,735)</b>
<b>Beginning Fund Balance</b>	<b>21,859</b>	<b>102,150</b>	<b>189,686</b>	<b>189,686</b>	<b>189,686</b>	<b>119,405</b>
<b>Ending Fund Balance</b>	<b>102,150</b>	<b>189,686</b>	<b>190,286</b>	<b>190,286</b>	<b>119,405</b>	<b>10,670</b>
<b>* Unaudited</b>						

**313 - Transportation Measure M**

<b>REVENUES</b>	<b>FY 16-17 Projected Actuals*</b>	<b>FY 17-18 Projected Actuals*</b>	<b>FY 18-19 Adopted Budget</b>	<b>FY 18-19 Projected Actuals*</b>	<b>FY 19/20 Budget</b>
Taxes	\$101,574	\$102,392	\$85,926	\$70,905	\$100,105
Other Revenues	\$0	\$0	\$0	\$0	\$0
Interest Revenue	\$1,142	\$2,485	\$600	\$600	\$600
<b>Total Revenue</b>	<b>\$102,716</b>	<b>\$104,877</b>	<b>\$86,526</b>	<b>\$71,505</b>	<b>\$100,705</b>
<b>EXPENDITURES</b>					
Professional Services	\$0	\$0	\$0	\$0	\$0
Property Services	\$0	\$0	\$0	\$0	\$0
Operations	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$259	\$0	\$0	\$0
Internal Service & Capital Projects	\$0	\$304,490	\$0	\$0	\$192,869
Transfers	\$0	\$0	\$0	\$0	\$0
<b>Total Expense</b>	<b>\$0</b>	<b>\$304,749</b>	<b>\$0</b>	<b>\$0</b>	<b>\$192,869</b>
<b>Net Income (Loss)</b>	<b>\$102,716</b>	<b>(\$199,872)</b>	<b>\$86,526</b>	<b>\$71,505</b>	<b>(\$92,164)</b>
<b>Carryover/(Use of) or Transfer to Fund Balance</b>	<b>\$ 102,716</b>	<b>\$ (199,872)</b>	<b>\$ 86,526</b>	<b>\$ 71,505</b>	<b>\$ (92,164)</b>

\* unaudited



## CITY OF SONOMA

### **Road Maintenance and Rehabilitation Act (RMRA: SB 1) (Fund 303)**

Public Works Director, Colleen Ferguson

The Road Maintenance and Rehabilitation Account (RMRA) which allocates much of the revenue from the Road Repair and Accountability Act of 2017 (SB1) is a significant investment in California's transportation system. The Act increased per gallon fuel excise taxes, diesel fuel sales taxes and vehicle registration taxes, stabilized price-based fuel tax rates and provided for inflationary adjustments to rates in future years. The increased funding from RMRA will help to slow the decline in the City's pavement condition. RMRA funds may be used for road maintenance and rehabilitation, safety projects, "complete street" components, and traffic control devices.

RMRA contains a local agency maintenance of effort (MOE) requirement that the City must maintain general fund spending for street, road, and highway purposes at not less than average 2009/10, 2010/11, and 2011/12 fiscal years. The required MOE amount for Sonoma is \$250,663. General fund spending for maintenance and operations and for Capital Improvement Projects for street and road purposes qualify for meeting the MOE requirement. The proposed FY 2021-22 budget would allow the City to meet the RMRA MOE. The City expects to receive \$225,858 of RMRA funds in FY 2021-22.

#### **FY 21/22 Projects to be Funded -- The CIP budget provides a description of listed projects.**

\$218,256	20/21 Annual Slurry Seal Project (CIP #T-3)
\$225,858	21/22 Annual Slurry Seal Project (CIP #T-3)
\$444,114	TOTAL programmed

### **RECOMMENDED FY 21/22 BUDGET**

<b>303 - Road Maintenance SB1</b>						
<b>Description</b>	<b>FY 18-19 Actuals</b>	<b>FY 19-20 Actuals*</b>	<b>FY 20-21 Adopted Budget</b>	<b>FY 20-21 Amended Budget</b>	<b>FY 20-21 Projected Actuals*</b>	<b>FY 21-22 Budget</b>
State Grants & Other Revenues	12,844	12,991	-	-	-	-
Transfers	-	-	-	-	-	-
Fees	208,871	200,148	198,609	198,609	199,809	225,858
Interest Revenue	669	-	1,200	1,200	-	1,200
<b>Total Revenue</b>	<b>222,384</b>	<b>213,139</b>	<b>199,809</b>	<b>199,809</b>	<b>199,809</b>	<b>227,058</b>
Operations	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Internal Service & Capital Prj	184,406	204,552	198,609	198,609	-	424,467
Transfers	-	-	-	-	-	-
<b>Total Expense</b>	<b>184,406</b>	<b>204,552</b>	<b>198,609</b>	<b>198,609</b>	<b>-</b>	<b>444,114</b>
Grand Total	37,978	8,587	1,200	1,200	199,809	(217,056)
<b>Beginning Fund Balance</b>	<b>25,919</b>	<b>63,897</b>	<b>72,484</b>	<b>72,484</b>	<b>72,484</b>	<b>272,293</b>
<b>Ending Fund Balance</b>	<b>63,897</b>	<b>72,484</b>	<b>73,684</b>	<b>73,684</b>	<b>272,293</b>	<b>55,237</b>
<b>* Unaudited</b>						



## CITY OF SONOMA

### **California Parks, Environment, and Water Bond (Proposition 68) (Fund 316)**

Public Works Director, Colleen Ferguson

On June 5, 2018, California voters approved Proposition 68, the California Clean Water and Safe Parks Act. By passing the measure, voters authorized funding \$4.1 billion in bonds to protect our water and natural areas and help to ensure every Californian has access to safe drinking water and safe parks, particularly in low-income underserved communities. Proposition 68 will invest over \$1 billion in local and state parks. It allocates funds to construct and rehabilitation parks in communities across California, improve state parks, and expand access to parks, waterways, and natural areas. The Proposition 68 Per Capita Program allocates \$177,952 of one-time grant funds for the City to invest in Sonoma's parks. The City will also be eligible to apply for other funding from the bond to fund parks, water improvements for safe drinking water, recycling and flood protection, and climate change adaptation projects.

#### Proposition 68 Per Capita Program Description:

- Funds are available for local park rehabilitation, creation, and improvement.
- Projects must be for recreational purposes, either acquisition or development.
- A project can only have one location.
- Multiple projects may be completed under one contract; each project requires a separate application.
- Projects in Sonoma require a 20% match of the total project cost (eligible match sources include Federal funds, local funds, private funds, in-house employee services, and volunteer labor).
- Per Capita grant funds must be used to supplement, not supplant, local revenues.
- Pre-construction costs may not exceed 25% of the project amount.
- Projects must be accessible, including an accessible path of travel to the project.
- Authorizing resolution approving filing of application(s) must be submitted before project application.
- Application packet must be submitted by December 31, 2021.
- Sign and Encumber Per Capita Contracts must be submitted by June 1, 2022.
- Projects must be completed by December 31, 2023.
- Repairs and maintenance are ineligible costs.

FY 19/20 Projects to be Funded -- The CIP budget provides a description of listed projects.	
\$177,952	Plaza Park Enhancements Project (CIP #P-10)
\$177,952	TOTAL Programmed

## RECOMMENDED FY 21/22 BUDGET

<b>316 - Parks Proposition 68 Fund:</b>						
Description	FY 18-19 Actuals	FY 19-20 Actuals*	FY 20-21 Adopted Budget	FY 20-21 Amended Budget	FY 20-21 Projected Actuals*	FY 21-22 Budget
Property Taxes	-	-	-	-	-	-
State Grants & Other Revenues	-	-	200,000	200,000	-	200,000
Interest Revenue	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	<b>200,000</b>	<b>200,000</b>	-	<b>200,000</b>
Supplies	-	-	-	-	-	-
Internal Service & Capital Prj	-	-	200,000	200,000	-	177,952
Transfers	-	-	-	-	-	-
<b>Total Expense</b>	-	-	<b>200,000</b>	<b>200,000</b>	-	<b>177,952</b>
Grand Total	-	-	-	-	-	22,048
<b>Beginning Fund Balance</b>	-	-	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-	<b>22,048</b>
* Unaudited						



## CITY OF SONOMA

### ***Sonoma County Parks Improvement, Water Quality and Fire Safety (Measure M) (Fund 315)***

*Public Works Director, Colleen Ferguson*

On November 6, 2018, Sonoma County voters approved Measure M, a one-eighth cent sales tax that supports Sonoma County's regional and city parks. Approved by 72.6 percent of voters, the "Sonoma County Parks Improvement, Water Quality and Fire Safety Measure" went into effect in April 2019 and will provide dedicated funding for parks for 10 years. Parks Measure M will support Sonoma County and its cities with our long-term needs to maintain, protect and operate parks. The tax will generate an estimated \$11.5 million annually, with an estimated \$7.6 million a year going to Sonoma County Regional Parks and an estimated \$3.8 million a year going to the nine cities. The City of Sonoma expects to receive \$141,113 of Parks Measure M funds in FY 2021/22. Funds from prior years provide the balance of funding for proposed Parks Measure M projects in FY 21/22.

#### Measure M Funding Can Be Used To:

- Invest in maintenance of parks, trails, signs, buildings and other infrastructure;
- Improve playgrounds, sports fields, restrooms, picnic areas, and visitor centers;
- Improve access to parks by extending or building regional trails, bike paths, coastal trails, and river trails;
- Reduce wildfire risks through vegetation management;
- Open publicly owned parkland that is currently not accessible;
- Protect natural resources, including waterways and wildlife habitat; and
- Offer recreation, education, and health programs in parks.

The measure requires that revenue not be used to reduce existing funding for parks and recreation. The baseline year for "existing funding" is Fiscal Year 2017-18. A citizens' oversight committee will regularly review how the revenue is spent and to ensure public transparency throughout the Measure's 10-year life.

<b>FY 21/22 Projects to be Funded</b> -- <i>The CIP and Operating budgets provide a description of projects.</i>	
\$175,000	Depot Park Enhancements Project (CIP #P-9)
\$ 25,000	Neighborhood Parks Reinvestment & Maintenance Plan (CIP #P-2)
\$ 35,000	Montini Preserve & Overlook Trail Maintenance and Management (CIP #P-3)
<b>\$235,000</b>	<b>TOTAL</b>

## RECOMMENDED FY 21/22 BUDGET

315 - Parks Measure M Funds						
Description	FY 18-19 Actuals	FY 19-20 Actuals*	FY 20-21 Adopted Budget	FY 20-21 Amended Budget	FY 20-21 Projected Actuals*	FY 21-22 Budget
Property Taxes	5,097	131,795	95,000	95,000	95,000	141,113
Interest Revenue	-	-	-	-	-	-
<b>Total Revenue</b>	<b>5,097</b>	<b>131,795</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>141,113</b>
Professional Services	-	-	-	-	-	-
Property Services	-	-	35,000	35,000	1,500	35,000
Supplies	-	-	-	-	-	-
Internal Service & Capital Prj	-	-	-	-	-	200,000
Transfers	-	90,000	-	-	-	-
<b>Total Expense</b>	<b>-</b>	<b>90,000</b>	<b>35,000</b>	<b>35,000</b>	<b>1,500</b>	<b>235,000</b>
Grand Total	5,097	41,795	60,000	60,000	93,500	(93,887)
<b>Beginning Fund Balance</b>	<b>-</b>	<b>5,097</b>	<b>46,892</b>	<b>46,892</b>	<b>46,892</b>	<b>140,392</b>
<b>Ending Fund Balance</b>	<b>5,097</b>	<b>46,892</b>	<b>106,892</b>	<b>106,892</b>	<b>140,392</b>	<b>46,505</b>
* Unaudited						



## CITY OF SONOMA

### **Quimby Act Fees (Fund 314)**

Public Works Director, Colleen Ferguson

Cities and counties in California have been authorized since the passage of the 1975 Quimby Act (California Government Code §66477) to pass ordinances requiring that developers set aside land, donate conservation easements, or pay fees for park improvements. Revenues generated through the Quimby Act cannot be used for the operation and maintenance of park facilities. The goal of the Quimby Act was to require developers to help mitigate the impacts of property improvements.

Pursuant to the Quimby Act, the City currently has a parkland dedication (exaction) requirement as a condition of approval for Tentative Subdivision Maps or Tentative Parcel Maps. The requirement is codified in Title 19 of the Development Code Section 19.69 – Dedications and Exactions. In summary, the code requires residential projects that require approval of a Tentative Subdivision Map (5 lots or more) or Tentative Parcel Map (4 lots or less) to either dedicate land, pay a fee in lieu of dedication, or both, for park or recreational purposes.

A developer can dedicate land and/or pay the fee as a result of a land use subdivision for 50 lots or more. For projects under 50 lots, a developer can only pay a fee and not be allowed to provide on-site land dedication. Any fee component must be established at the tentative map stage as a condition of approval and the City Planner establishes an amount for the fee based on a simple “fair market value” formula that calculates the amount of land required by the Code. If the developer opposes the amount of the fee, an appraisal can be provided at the cost of the developer.

The fees can only be used for new and rehabilitating existing parks and recreational facilities and must be reasonably related to serving the proposed subdivision. The fees must be “committed” within 5 years after payment, or the issuance of building permits on one-half of the lots created by the subdivision, whichever occurs later. Otherwise, the fees must be returned and distributed to the then record owners.

<b>FY 21/22 Projects to be Funded -- The CIP budget provides a description of listed projects.</b>	
\$32,755	Pinelli Park Improvements Project (CIP #P-7)
\$80,166	Olsen Park Improvements Project (CIP #P-8)
\$30,000	Overlook Trail Maintenance & Rehab (CIP #P-3) 19/20 & 20/21 Carryover
\$100,000	Montini Trail Connection & Enhancement (CIP #P-6) 19/20 & 20/21 Carryover
\$120,656	Fryer Creek Pedestrian & Bicycle Bridge (CIP #T-2) 19/20 & 20/21 Carryover
\$363,577	<b>TOTAL programmed*</b>

## RECOMMENDED FY 21/22 BUDGET

314 - Parks-In-Lieu Fees/Quimby Act						
Description	FY 18-19 Actuals	FY 19-20 Actuals*	FY 20-21 Adopted Budget	FY 20-21 Amended Budget	FY 20-21 Projected Actuals*	FY 21-22 Budget
Parks Quimby Fees	-	552,755	520,000	520,000	40,083	-
Interest Revenue	-	-	-	-	-	-
<b>Total Revenue</b>	-	<b>552,755</b>	<b>520,000</b>	<b>520,000</b>	<b>40,083</b>	-
Internal Service & Capital Prj	-	127,315	32,755	32,755	61,704	363,577
Transfers Out - CIP	-	-	-	-	-	-
<b>Total Expense</b>	-	<b>127,315</b>	<b>32,755</b>	<b>32,755</b>	<b>61,704</b>	<b>363,577</b>
Grand Total	-	425,440	487,245	487,245	(21,621)	(363,577)
<b>Beginning Fund Balance</b>	-	-	<b>425,440</b>	<b>425,440</b>	<b>425,440</b>	<b>403,819</b>
<b>Ending Fund Balance</b>	-	<b>425,440</b>	<b>912,685</b>	<b>912,685</b>	<b>403,819</b>	<b>40,242</b>
* Unaudited						



## CITY OF SONOMA

### **Intergovernmental Transfer (IGT)** **(Fund 796)**

*Sue Casey, Assistant City Manager/Administrative Services Director*  
*Steve Akre, Fire Chief*

The Rate Range Intergovernmental Transfer (IGT) program provides an opportunity to receive federal matching funds to support health services for Medi-Cal Managed Care beneficiaries served by the Fire Department. The Fire Department does not receive full reimbursement for the provision of medical services to Medi-Cal Managed Care patients. This means that the City "writes down" a portion of the Emergency Medical Service revenue each year. The IGT is a reimbursement payment that the City receives from the federal government as a partial backfill on these funds.

Currently, the Fire Department receives reimbursement of our Medi-Cal Managed Care costs from payments received from Medi-Cal Managed Care Plan Provider(s) (MMCPP). The City of Sonoma provides ambulance transports and meets the following IGT participation criteria: (1) provides law enforcement services, (2) has eminent domain authority, (3) has taxing authority. As such, the City of Sonoma is eligible to participate in an IGT program to request funds to recover unreimbursed Medi-Cal costs. The City uses the IGT funding for one-time and other ongoing emergency medical related costs.

### **RECOMMENDED FY 21/22 BUDGET**

796 - IGT Fire						
Description	FY 18-19 Actuals	FY 19-20 Actuals*	FY 20-21 Adopted Budget	FY 20-21 Amended Budget	FY 20-21 Projected Actuals*	FY 21-22 Budget
Grants	\$1,121,435	\$ 990,607	\$ -	\$ -	\$1,124,094	\$ 500,000
Interest Revenue	\$ 13,614	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$1,135,049</b>	<b>\$ 990,607</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$1,124,094</b>	<b>\$ 500,000</b>
Professional Services	\$ 423,710	\$ 485,465	\$ -	\$ -	\$ 404,674	\$ 410,739
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software & Equipment	\$ 19,951	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 175,000	\$ 368,322	\$ 500,000	\$ 500,000	\$ 500,000	\$ 350,000
<b>Total Expense</b>	<b>\$ 618,661</b>	<b>\$ 853,787</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 904,674</b>	<b>\$ 760,739</b>
<b>Grand Total</b>	<b>\$ 516,388</b>	<b>\$ 136,820</b>	<b>\$ (500,000)</b>	<b>\$ (500,000)</b>	<b>\$ 219,420</b>	<b>\$ (260,739)</b>
Beginning Fund Balance	\$ 521,897	\$1,038,285	\$1,175,105	\$1,175,105	\$1,175,105	\$1,394,525
Ending Fund Balance	\$1,038,285	\$1,175,105	\$ 675,105	\$ 675,105	\$1,394,525	\$1,133,786
* Unaudited						



## CITY OF SONOMA

### *Public Works Department Cemetery Endowment (Fund 504)*

*Colleen Ferguson, Public Works Director/City Engineer  
Sue Casey, Assistant City Manager*

The Cemetery Endowment Fund was created to record the income received from Cemetery sales that is designated as endowment care. The City's Municipal Code defines endowment care as the general maintenance of the City's three cemeteries that is necessitated by natural growth and ordinary wear. This maintenance includes the planting, cutting, watering, and care of lawns, trees and shrubs; the cleaning and upkeep of buildings; and the maintenance of utilities, walls, roadways and walks. The City Council may also direct and use a portion of the income from such fund for such general care, maintenance, repairs, and section embellishment that they deem to be in the best interest of the cemeteries in order that the cemeteries are generally kept in the best condition possible within the limits of such income. The City determines the amount to be collected for endowment care from each purchaser of a cemetery plot. This amount is specified and listed in the schedule of fees adopted by the City Council. The City's Municipal Code also specifies that the City Manager or his/her designee shall oversee the maintenance, supervision and upkeep of all city cemeteries as well as all other applicable ordinances and state law or regulations respecting the conduct of public cemeteries.

### RECOMMENDED FY 21/22 BUDGET

504 - Cemetery Endowment						
Expenditure Category	FY 18-19 Actuals	FY 19-20 Actuals*	FY 20-21 Adopted Budget	FY 20-21 Amended Budget	FY 20-21 Projected Actuals*	FY 21-22 Budget
Transfer from Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenues	\$ 37,690	\$ 41,201	\$ 40,500	\$ 40,500	\$ 32,849	\$ 40,500
Interest Revenue	\$ 1,140	\$ -	\$ 120	\$ 120	\$ -	\$ 120
<b>Total Revenue</b>	<b>\$ 38,830</b>	<b>\$ 41,201</b>	<b>\$ 40,620</b>	<b>\$ 40,620</b>	<b>\$ 32,849</b>	<b>\$ 40,620</b>
Transfers	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<b>Total Expense</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>Grand Total</b>	<b>\$ (11,170)</b>	<b>\$ (8,799)</b>	<b>\$ (9,380)</b>	<b>\$ (9,380)</b>	<b>\$ (17,151)</b>	<b>\$ (9,380)</b>
Beginning Fund Balance	\$ 786,675	\$ 775,505	\$ 766,706	\$ 766,706	\$ 766,706	\$ 749,555
Ending Fund Balance	\$ 775,505	\$ 766,706	\$ 757,326	\$ 757,326	\$ 749,555	\$ 740,175
* Unaudited						



# CITY OF SONOMA

## *Housing Trust Fund*

### *(Fund 732)*

*David Storer, Planning and Community Services Director*

The purpose of the City of Sonoma Housing Trust Fund, (hereinafter referred to as the HTF), is to assist in the creation and preservation of affordable housing in the City of Sonoma for the benefit of very low, low, and moderate-income households. The Housing Trust Fund was established by adoption of Resolution No. 18-2019 on May 20, 2019, the City Council establishes a trust fund for a special revenue account under the name of the "Housing Trust Fund".

Accumulated and future Moderate, Low or Very-Low Income Housing Fund In-Lieu Fee dedications under Chapter 19.44 of the Municipal Code are deposited directly into the HTF. In addition, 1% of the Transient Occupancy Tax is deposited into this fund. The Housing Trust Fund may also accept donations from individuals or organizations other than the City of Sonoma. Such donations may not be designated for a specific project or purpose and may be used for purposes as determined by the City Council either in the City of Sonoma or within Sonoma Valley.

Distributions from the HTF may be made to individuals and/or private or public, profit or non-for-profit entities. The types of investments the fund may make include gifts, grants, loan guarantees, letters of credit or other forms of credit enhancement, or other disbursements deemed necessary and appropriate to fulfill the purposes of the HTF.

## RECOMMENDED FY 21/22 BUDGET

### 732 - Housing Trust Fund

Description	FY 18-19 Actuals	FY 19-20 Actuals*	FY 20-21 Adopted Budget	FY 20-21 Amended Budget	FY 20-21 Projected Actuals*	FY 21-22 Budget
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest & Rents	\$ 183	\$ -	\$ -	\$ -	\$ -	\$ 2,600
Transfers	\$ 25,000	\$ 184,726	\$ -	\$ 187,120	\$ 187,120	\$ 372,886
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 25,183</b>	<b>\$ 184,726</b>	<b>\$ -</b>	<b>\$ 187,120</b>	<b>\$ 187,120</b>	<b>\$ 375,486</b>
Professional Svs	\$ -	\$ 100,000	\$ -	\$ -	\$ 51,849	\$ -
Operations	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 20,000
<b>Total Expense</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,849</b>	<b>\$ 20,000</b>
<b>Grand Total</b>	<b>\$ 25,183</b>	<b>\$ 84,726</b>	<b>\$ -</b>	<b>\$ 187,120</b>	<b>\$ 130,271</b>	<b>\$ 355,486</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ 25,183</b>	<b>\$ 109,909</b>	<b>\$ 109,909</b>	<b>\$ 109,909</b>	<b>\$ 240,180</b>
<b>Ending Fund Balance</b>	<b>\$ 25,183</b>	<b>\$ 109,909</b>	<b>\$ 109,909</b>	<b>\$ 297,029</b>	<b>\$ 240,180</b>	<b>\$ 595,666</b>

\* Unaudited