

# **City of Grass Valley**



**2017 – 2018**

**Proposed Operating Budget**

**City of Grass Valley  
Proposed Operating Budget  
Fiscal Year 2017-18**

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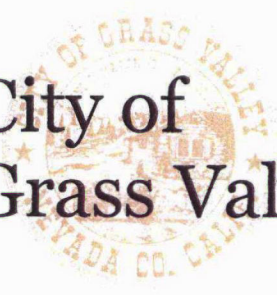
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# City of Grass Valley

## FINANCE DEPARTMENT

June 27, 2017

Honorable Mayor and Councilmembers  
City of Grass Valley

### **RE: Fiscal Year 2017-18 Proposed Operating Budget**

Mayor Levine and Councilmembers:

I am pleased to present to you the proposed operating budget for the City of Grass Valley for the 2017-18 Fiscal Year. The budget format addresses revenues and expenditures for all budgeted fund types citywide, while providing an expanded, comprehensive budgetary analysis of the City's General Fund and Measure N Fund. This document was developed to be a "user friendly" document, allowing prospective users to seamlessly navigate the City's financial plan.

In developing the proposed budget, the Finance Director worked closely with city department heads, met with the Measure N Oversight Committee and presented a preliminary budget overview to the City Council. Each department's ongoing and one-time annual expenditures; and capital outlay and projects requests were reviewed and considered for inclusion with the proposed budget consistent with goals and objectives identified by the City Council and the effective and efficient delivery of City services and programs. Recommended funding of priorities were determined based on revenue generation, cost efficiency, health and safety, critical staffing needs, cost recovery, project delivery and improved public service and efficiency.

The proposed operating budget (not including CDBG and HOME loan funds) identifies citywide revenue sources of \$32.3 million and citywide expenditures of \$41.3 million (net of transfers). Taken as a whole, the proposed budget anticipates spending approximately \$9.0 million more than will be collected in revenues, resulting in a reduction of fund balances, primarily for the City's enterprise, Measure N and special revenue funds. Accounting for the majority of the \$9.0 million use of fund balances are expansive capital improvement programs in the City's Water, Sewer, Measure N, Gas Tax and Developer Impact Fee funds.

The proposed budget details expected General Fund revenues and expenditures totaling approximately \$11.8 million and \$12.1 million, respectively. General Fund revenues are expected to be 1.1% higher than those anticipated to be received in fiscal year 2016-17, primarily as a result of conservative increases projected in property and sales tax collections. General Fund expenditures are expected to rise 5.6% over those anticipated to be realized in FY 2016-17 due to cost increases related to programmed employee salaries and benefits and one-time



allocations for capital outlay and projects. There are no new staff positions proposed to be added to the budget in FY 2017-18.

Recommended revenues and expenditures in the Measure N Fund, which accounts for the collection of a one-half cent transaction sales tax to specifically fund public safety and street-related costs, are projected at \$2.8 and \$4.4 million, respectively. Revenues are expected to grow by 2.3% due to increased sales tax collections; and expenditures are expected to grow by 89.6% solely related to the carryover of FY 2016-17 funding allocated for street projects into the coming fiscal year.

Accounting for the balance of the operating budget are the city's enterprise, special revenue, assessment district and trust & agency / fiduciary funds as shown in the table below:

### **BUDGETS BY FUND**

Fund(s)	FY 2016-17 Estimated		FY 2017-18 Proposed Budget			
	Revenues	Expenditures	Revenues	Percent Change	Expenditures	Percent Change
General Fund	\$ 11,675,227	\$ 11,430,992	\$ 11,808,600	1.1%	\$ 12,074,357	2.3%
Measure N Fund	2,695,613	2,311,501	2,757,500	2.3%	4,382,423	58.9%
Enterprise Funds	7,175,416	7,388,517	11,272,044	57.1%	15,977,654	41.7%
Special Revenue Funds	3,048,143	3,109,263	14,671,000	381.3%	17,085,544	16.5%
Assessment District Funds	62,434	46,300	77,386	23.9%	155,329	100.7%
Trust & Agency / Internal Service Funds	1,520,660	1,503,677	939,288	-38.2%	901,506	-4.0%
Less: Transfers	\$ (2,699,632)	\$ (2,699,632)	\$ (9,247,500)		\$ (9,247,500)	
<b>Subtotal - Operating Funds</b>	<b>\$ 23,477,861</b>	<b>\$ 23,090,618</b>	<b>\$ 32,278,318</b>	<b>37.5%</b>	<b>\$ 41,329,313</b>	<b>28.0%</b>
CDBG / HOME Loan Funds	\$ 1,034,923	\$ 656,811	\$ 790,803	N/A	\$ 691,665	N/A
<b>Total Operating &amp; CDBG / Home Funds</b>	<b>\$ 24,512,784</b>	<b>\$ 23,747,429</b>	<b>\$ 33,069,121</b>		<b>\$ 42,020,978</b>	

The proposed budget is prepared using conservative estimates and assumptions, given an environment of economic uncertainty moving forward. Although most discretionary revenue sources are projected to increase, staff is cognizant of future challenges surrounding potential economic stagnation and, most importantly, coming significant increases in costs related to CalPERS pension obligations. Given the foresight of the City Council and the ongoing commitment of departments to deliver the most cost effective services, the City of Grass Valley is fiscally prepared to move forward providing quality, sustainable and responsive services while investing in economic development and stabilizing impacts of future known cost driver increases.

Respectfully Submitted,

Andy Heath  
Finance Director



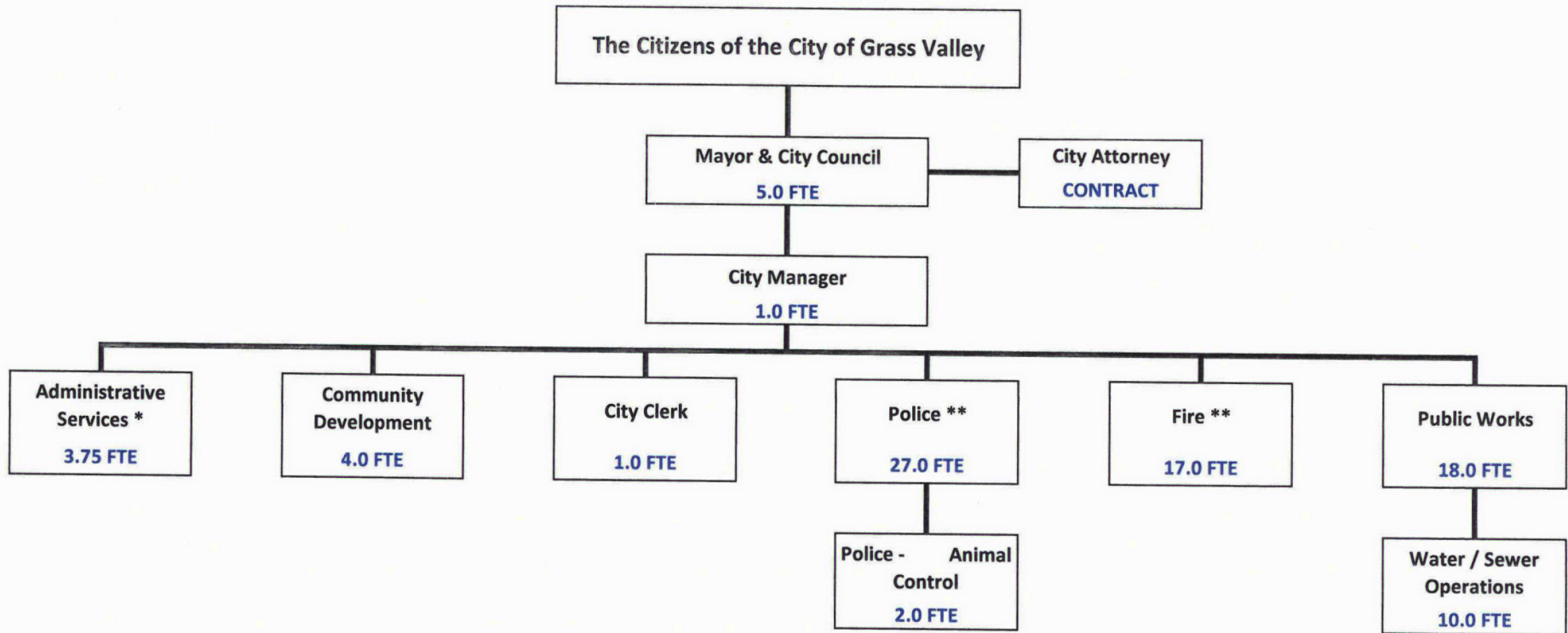
## **COMMUNITY PROFILE**

The City of Grass Valley dates from the California Gold Rush and was incorporated in 1860. Grass Valley is the largest city in the western region of Nevada County and is situated in the western foothills of the Sierra Nevada mountain range at roughly 2,500 feet elevation. It comprises of 4.7 square miles with a population of 12,860.

Grass Valley is the location of the Empire Mine and North Star Mine, two of the richest mines in California. Many of those who came to settle in Grass Valley were tin miners from Cornwall, England. They were attracted to the California gold fields because the same skills needed for deep tin mining were needed for hard rock (deep) gold mining. Many of them specialized in pumping the water out of very deep mining shafts. The mines produced well during the Depression of the 1930's, but closed temporarily during World War II. Not long after the war, production costs went off the scale, and almost one hundred years after it started, it was over. One by one the great mines closed down leaving behind colorful history, miles of subterranean tunnels and shafts - and gold.

Mill Street and its intersection with Main Street, the heart of Grass Valley, still retain much of the historic flavor of the Gold Rush. The spirit that established commercially successful quartz mining helps Grass Valley remain the commercial center of Western Nevada County. The Grass Valley/Nevada County Chamber of Commerce has worked to attract more visitors to appreciate the City's colorful history and structures. An active Downtown Business Association helps maintain a vital business climate. The City of Grass Valley remains committed to providing an attractive and quality environment in which to live and work.

Grass Valley still holds on to its Cornish heritage, with events such as its annual Cornish Christmas and St Piran's Day celebrations. Pasties are a local favorite dish with a few restaurants in town specializing in recipes handed down from the original immigrant generation. Grass Valley is also twinned with the Cornish town of Bodmin, United Kingdom.



Total Full Time Equivalent Positions Authorized - FY 2017-18:

88.75

\* Contracted Positions / Functions - Administrative Services:

- Finance Director
- Information Technology Operations

\*\* Contracted Functions - Police / Fire:

- Dispatching Services



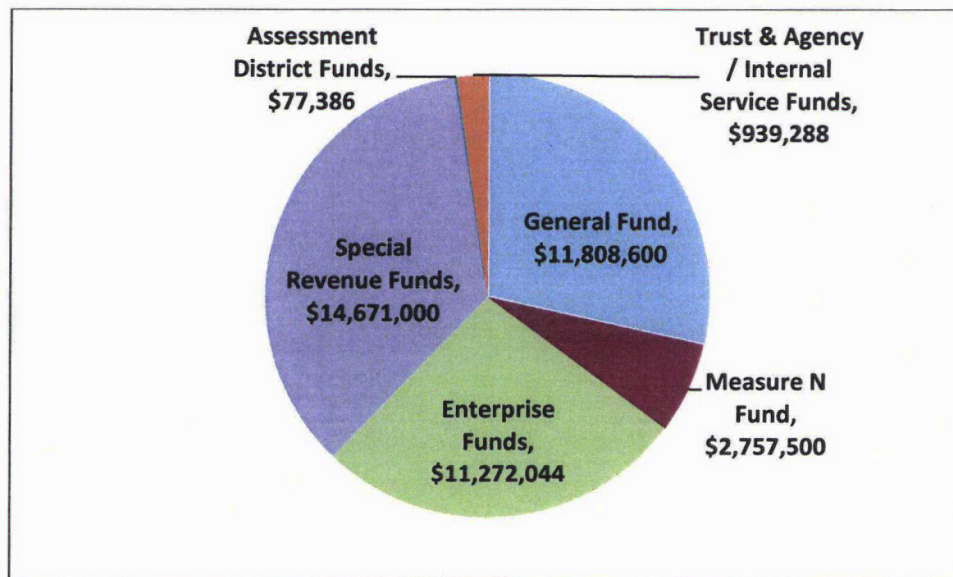
## CITY OF GRASS VALLEY FISCAL YEAR 2017-18 Budget Overview

Following is a summary of the 2017-18 proposed budget, including a comparison with prior year estimated actuals and a discussion of any recommended changes. Combined operating budget estimated revenues (net of transfers) for the 2017-18 fiscal year are \$32.3 million, compared to \$23.5 million for FY 2016-17. Total planned spending for the 2017-18 fiscal year is \$41.3 million, compared to \$23.1 million for FY 2016-17.

### Citywide Revenues

Total estimated revenues for FY 2017-18 increase by approximately \$8.8 million from the FY 2016-17 estimated actuals. This increase in expected revenues can be largely attributed to increased funding sources for proposed capital projects including a grant for the Grass Valley Sewer System Project and anticipated funding received from the federal government related to storm damage projects. General Fund and Measure N Fund revenues are also anticipated to grow slightly consistent with conservative increases projected for property and sales tax collections. Budgeted revenues by fund type are shown below:

### Fiscal Year 2017-18 Budgeted Revenues Total Revenues = \$41,525,818 (net of transfers = \$32,278,318)

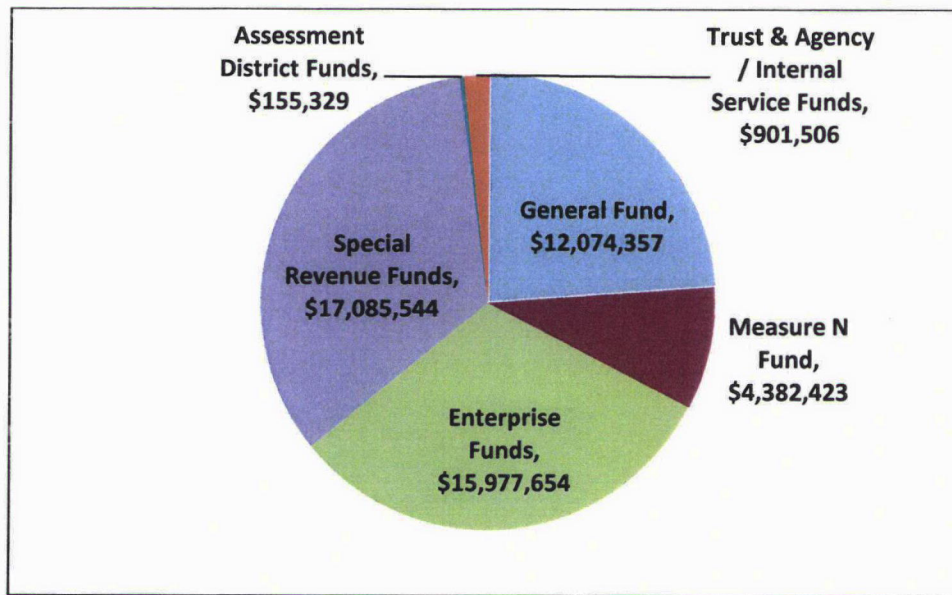


### Citywide Expenditures

Anticipated expenditures for FY 2017-18 are \$41.3 million (net of transfers), an increase of approximately \$18.2 million from the \$23.1 million anticipated for FY 2016-17. The majority of the increase in expenditures can be attributed to the \$21.3 million budgeted for citywide capital projects – many of which are carried over from previous years and funded by non-discretionary

funding sources. This, coupled with the programmed increases for payroll, employee benefits and materials and supplies costs, account for the increase in anticipated expenditures. Budgeted expenditures by fund type are show below:

**Fiscal Year 2017-18 Budgeted Expenditures**  
**Total Expenditures = \$50,576,813 (net of transfers = \$41,329,313)**



Taken as a whole, the above estimates indicate the City will be spending approximately \$9.0 million more that it will collect in revenue during the coming fiscal year, resulting in uses of fund balance earmarked primarily for capital projects in certain funds.

The budget presented herein reviews citywide operations as accounted for in their respective funds, and lays out respective financial plans for the 2017-18 fiscal year consistent with strategies and directives set forth by the City Council.

A brief overview of the City's major funds is presented below:

**General Fund**

FY 2017-18 General Fund Proposed Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2016-17 Estimated	\$11,675,227	\$11,430,992
FY 2017-18 Proposed Budget	\$11,808,600	\$12,074,357

The FY 2017-18 General Fund Proposed Budget reflects revenues of \$11,808,600 and expenditures of \$12,094,357. Expenditures are higher than revenues by \$265,757 primarily due to recommended one-time funding allocations for the following:



- Capital and Outlay - \$647,000 (Police IT Upgrades / Fire Radios / Public Works Street Sweeper and Bucket Truck funding / Pickle Ball Courts / N. Church St. Improvements / Wolf Creek Trail).
- Community Contributions - \$34,000 (Wild & Scenic Film Festival / Worldfest / ERC Summit Sponsorship / Historic Commission Rated Building Plaque Program)

FY 2017-18 budgeted revenue of \$11,808,600 reflects a slight increase from FY 2016-17 estimated revenues of \$11,675,227 primarily due to:

- Anticipated increases in property and sales taxes consistent with conservative growth projections of 2% and 1% respectively; and
- Elimination of a one-time adjustment to property taxes as a result of an audit conducted by the State, offset by;
- Lower budgeted projections for development-related permits and fees reflecting historical collection trends; and
- Extraction from the budget of developer cost reimbursements as these costs are used to fully offset expenditures incurred for related purposes (adjusted out of both the revenue and expenditure budgets).

FY 2017-18 budgeted expenditures of \$12,074,357 reflects an increase from FY 2016-17 estimated expenditures of \$11,430,992 primarily due to:

- Anticipated increases of approximately \$287,600 in Personal Services costs related to bargained salary adjustments and increased CalPERS retirement costs;
- Anticipated increases of approximately \$181,300 in Non-Personal (Services and Supplies) costs amongst citywide departments; and
- Anticipated increases of approximately \$182,900 in direct capital outlay primarily related to continued Information Technology (IT) consolidation efforts, a citywide phone system upgrade, Fire Department radios, and funding towards purchase of Street Sweeper and a Bucket Truck for Public Works.

Taking into account the above recommended use of \$265,757 in reserves to balance the FY 2017-18 Preliminary Budget, General Fund reserves (designated and undesignated) are anticipated to be approximately \$7.39 million at the end of FY 2017-18. Projected reserve levels as of June 30, 2018 are expected to include:

- **\$ 1,439,776 Designated Reserves (See Attachment A for list)**
- **5,945,715 Undesignated Reserves (52% of base operating budget)**
- **\$ 7,385,491 Total General Fund Reserves**



**Measure N Fund**

FY 2017-18 Measure N Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2016-17 Estimated	\$2,695,613	\$2,311,501
FY 2017-18 Proposed Budget	\$2,757,500	\$4,382,423

Although accounted for in the City's financial statements as part of the General Fund, the City segregates the accounting (revenue and expenditures) for the City's voter-approved ½ cent transaction and use tax in Fund 105 in order to ensure that this general purpose tax is used for its intended purpose (police and fire services and streets projects).

FY 2017-18 budgeted revenue of \$2,757,500 reflects a \$61,900 increase from the FY 2016-17 estimated revenues primarily due to conservative increases projected for sales tax collections.

FY 2017-18 budgeted expenditures of \$4,382,423 reflects a \$2.1 million increase from the FY 2016-17 estimated actuals primarily due to increased overall capital and outlay costs (fire and police vehicles and radio equipment / streets projects).

It is anticipated that the Measure N Fund will have approximately \$1.44 million in Fund Balance on June 30, 2018. These funds may be appropriated for any Measure N related purpose in future fiscal years.

**Water Fund**

FY 2017-18 Water Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2016-17 Estimated	\$2,107,000	\$1,955,681
FY 2017-18 Proposed Budget	\$2,104,000	\$3,299,587

FY 2017-18 Water Fund revenues are currently projected to fall in line with prior year estimated amounts. FY 2017-18 Water Fund expenditures are recommended to be approximately \$1.3 million higher than those estimated in the prior year primarily due to a carryover of prior year capital project appropriations.

It is anticipated that the Water Fund will have approximately \$2.67 million in Fund Balance at the end of FY 2017-18, \$1.88 million of which is reserved for specific purposes. The \$2.67 million ending Fund Balance assumes all capital projects are completed by the end of the fiscal year.

**Sewer Fund**

FY 2017-18 Sewer Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2016-17 Estimated	\$5,068,416	\$5,432,836
FY 2017-18 Proposed Budget	\$9,168,044	\$12,478,267

FY 2017-18 Sewer Fund revenues are currently projected to be approximately \$4.1 million higher than those anticipated to be received in FY 2016-17. This increase is primarily due to additional grant sources anticipated to be received for the Grass Valley Sewer System project. FY 2017-18 Sewer Fund expenditures are recommended to be \$7.0 million higher than those budgeted in the prior year primarily due to a \$4.3 million increase in the overall capital budget as well as carryover capital projects budgeted but not started / completed in FY 2016-17. The Grass Valley Sewer System Project appropriation is recommended to increase by \$4.05 million and a new project for the Slate Creek Lift Station is budgeted at \$250,000.

It is anticipated that the Sewer Fund will have approximately \$4.97 million in Fund Balance at the end of FY 2017-18, \$4.58 million of which is reserved for specific purposes. The \$4.97 million ending Fund Balance assumes all capital projects are completed by the end of the fiscal year.

**Capital Projects Fund**

FY 2017-18 Capital Projects Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2016-17 Estimated	\$2,102,030	\$2,196,559
FY 2017-18 Proposed Budget	\$10,281,000	\$10,281,000

The Capital Projects Fund accounts for non-enterprise Capital Projects citywide. Capital Projects are typically funded with non-discretionary (grants, fees, etc.) revenue sources and transfers in from other funds. Capital Projects Fund revenue and expenditures are recommended at \$10,281,000 for FY 2017-18. Projects were updated consistent with current cost and funding estimates, with one new project – Wolf Creek Trail – Phase I, being added.

Fund Balance in the Capital Projects Fund varies with the timing of incurring expenditures consistent with revenue availability, which will ultimately offset each other crossing multiple fiscal years.



**CITY OF GRASS VALLEY  
FISCAL YEAR 2017-18 PROPOSED BUDGET**

**SCHEDULE OF FUNDS PRESENTED**

<b><u>Fund</u></b>	<b><u>Description</u></b>
General Fund	Primary operating fund of the City; accounts for all activities except those legally or administratively required to be accounted for in other funds
Measure N Fund	Memo fund to the General Fund established to account for proceeds of a ½ cent transactions & use (sales) tax measure approved by the city electorate in 2012. Funds are used primarily for public safety and streets-related services and programs.
<b><i>Enterprise Funds:</i></b>	
Water Fund	Accounts for the operation, maintenance and capital activity of the City's water treatment and distribution system.
Sewer Fund	Accounts for the operation, maintenance and capital activity of the City's wastewater treatments plant and collections facilities.
<b><i>Special Revenue Funds:</i></b>	
Gas Tax Fund	Accounts for funds received and expended for street maintenance purposes as defined in Sections 2105, 2106, 2107 and 2107.5 of the Streets and Highways Code.
Traffic Safety Fund	Accounts for revenue received for the City's programs associated with the maintenance of equipment and supplies for traffic law enforcement and traffic accident prevention.
Developer Impact Fee Fund	Accounts for funds received as a result of development impact on City infrastructure and systems.
Fire Reserve Fund	Accounts for funds received related to fire equipment maintenance and replacement



**CITY OF GRASS VALLEY  
FY 2017-18 PROPOSED BUDGET  
SCHEDULE OF FUNDS PRESENTED**

<b>Fund</b>	<b>Description</b>
<i>Special Revenue Funds, cont.:</i>	
Capital Projects Fund	Accounts for funds collected and expended for the construction or purchase of public facilities and projects.
Special Projects Fund	Accounts for funds collected and expended for the construction of special projects.
E. Daniels Park Fund	Accounts for funds received for the Elizabeth Daniels Park.
Animal Shelter Fund	Accounts for funds received for the Animal Shelter.
DUI Grant Fund	Accounts for revenues received for the State DUI grant related to prevention programs.
EPA Site Grant Fund	Accounts for funds received and expended on an approved EPA project.

***Maintenance Assessment District Funds:***

All Maintenance Assessment District funds account for revenues and expenditures associated with the repairs and maintenance of landscaping, lighting and infrastructure within the District boundaries.

Whispering Pines Improvement District – Lighting & Landscape Fund  
 Litton Business Park Improvement District – Lighting & Landscape Fund  
 Morgan Ranch Improvement District - Lighting & Landscape Fund  
 Ventana Sierra Improvement District Fund  
 Scotia Pines Improvement District Fund  
 Morgan Ranch 2003-1 Maintenance Assessment District Fund  
 Morgan Ranch West Benefit Assessment District Fund  
 Morgan Ranch West Improvement District – Lighting & Landscape Fund  
 Ridge Meadows Improvement District – Lighting & Landscape Fund  
 Ridge Meadows Benefit Assessment District Fund

CITY OF GRASS VALLEY  
 FY 2017-18 PROPOSED BUDGET  
 SCHEDULE OF FUNDS PRESENTED

<u>Fund</u>	<u>Description</u>
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*Trust & Agency / Internal Service Funds:*

Downtown Assmt Dist.	Accounts for funds received to be utilized in the beautification and maintenance of the Downtown Assessment area.
Vehicle Replacement Fund	Accounts for activities of the City's vehicle replacement program, the costs of which are distributed among designated user departments.
GV Successor Agency Fund	Accounts for the former Grass Valley Redevelopment Agency dissolution activities pursuant to ABX1 26 effective October 2011.

*CDBG Block Grant Funds:*

All CDBG Block Grant funds account for revenues, expenditures and loans receivable associated with block grant programs.

04-STBG-1960 Fund  
 CDBG Fund  
 CDBG Revolving Fund  
 CDBG Revolving Loan Fund  
 CDBG Housing Fund  
 86-STBG-217 Fund  
 91-STBG-467 Fund  
 95-STBG-897 Fund  
 97-STBG-1118 Fund  
 99-STBG-1362 Fund  
 CDBG Doris Drive Fund  
 Housing Rehabilitation Fund



CITY OF GRASS VALLEY  
FY 2017-18 PROPOSED BUDGET  
SCHEDULE OF FUNDS PRESENTED

<u>Fund</u>	<u>Description</u>
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*HOME / Housing Funds:*

All HOME / Housing funds account for revenue, expenditures and loans receivable associated with HOME grant programs.

- 02-HOME-0586 Fund
- 09-HOME-6272 Fund
- 12-HOME-8564 Fund
- HOME Grant Fund
- 99-HOME-0369 Fund

City of Grass Valley  
Budgeted Funds Synopsis  
Annual Operations and Fund Balance  
Fiscal Year 2017-18 Final Budget Update

Fund - Description	Total Fund Balance 6/30/2016	-----FY 2016-17 Estimated-----		Estimated Fund Balance 6/30/2017	-----FY 2017-18 Final Budget Update-----		
		Fiscal Year 2016-17 Estimated Revenues	Expenditures		Fiscal Year 2017-18 Revenues	Expenditures	Estimated Fund Balance 6/30/2018
100 - General Fund	\$ 7,407,013	\$ 11,675,227	11,430,992	\$ 7,651,248	\$ 11,808,600	\$ 12,074,357	\$ 7,385,491
105 - Measure N Fund	2,682,387	2,695,613	2,311,501	3,066,499	2,757,500	4,382,423	1,441,576
<b>Enterprise Funds</b>							
200/201/204 - Water Enterprise Fund	\$ 3,719,243	\$ 2,107,000	1,955,681	\$ 3,870,562	\$ 2,104,000	3,499,387	\$ 2,475,175
210/212/215 - Sewer Enterprise Fund	8,649,357	5,068,416	5,432,836	8,284,937	9,168,044	12,478,267	4,974,714
<b>Special Revenue Funds</b>							
110 - Gas Tax Fund	\$ 1,027,861	\$ 272,979	429,702	\$ 871,138	\$ 381,275	\$ 1,093,000	\$ 159,413
112 - Traffic Safety Fund	(12,679)	195,000	157,000	25,321	195,000	162,000	58,321
118 - Developer Impact Fee Fund	2,656,813	184,947	42,000	2,799,760	15,000	1,624,500	1,190,260
121 - Fire Reserve Fund	10,027	1,361	-	11,388	75	-	11,463
180 - Capital Projects Fund	94,529	2,102,030	2,196,559	-	10,281,000	10,281,000	-
182 - Special Projects Fund	127,044	-	-	127,044	3,200,000	3,327,044	-
350 - E. Daniels Park Fund	95,166	500	-	95,666	500	-	96,166
352 - Animal Shelter Fund	29,487	150	-	29,637	150	-	29,787
397 - DUI Grant Fund	34,000	-	11,397	22,603	-	-	22,603
507- EPA Site Grant Fund	(18,571)	291,176	272,605	-	598,000	598,000	-
<b>Assessment District Funds</b>							
134 - Whipering Pines Improvement Dist. L&L	\$ 28,794	\$ 21,905	18,220	\$ 32,479	\$ 23,031	34,868	20,642
135 - Litton Business Park Improvement Dist. L&L	19,360	5,071	2,825	21,606	5,212	21,852	4,966
136 - Morgan Ranch Improvement Dist. L&L	15,096	21,858	18,680	18,274	22,476	22,050	18,700
138 - Ventana Sierra Improvement Dist.	19,898	4,536	3,860	20,574	4,650	21,510	3,714
139 - Scotia Pines Improvement Dist.	12,511	3,494	1,728	14,277	3,571	14,430	3,418
160 - Morgan Ranch 2003-1 Improvement Dist. MA	17,122	2,074	212	18,984	2,114	16,814	4,284
161 - Morgan Ranch West BAD	8,718	2,084	412	10,390	2,130	8,250	4,270
162 - Morgan Ranch West Improvement Dist. L&L	4,598	1,412	363	5,647	1,454	5,670	1,431
163 - Ridge Meadows Improvement Dist. L&L	-	-	-	-	8,870	8,870	-
164 - Ridge Meadows BAD	-	-	-	-	3,878	1,015	2,863
<b>Trust &amp; Agency / Internal Service Funds</b>							
120 - Downtown Assessment District Fund	\$ 1,699	\$ 49,020	50,719	\$ -	\$ 50,000	50,000	\$ -
310 - Vehicle Replacement IS Fund	121,695	580,852	580,352	122,195	500	-	122,695
580 - Grass Valley Successor Agency Fund	623,157	890,788	872,606	641,339	888,788	851,506	678,621



City of Grass Valley  
Budgeted Funds Synopsis  
Annual Operations and Fund Balance  
Fiscal Year 2017-18 Final Budget Update

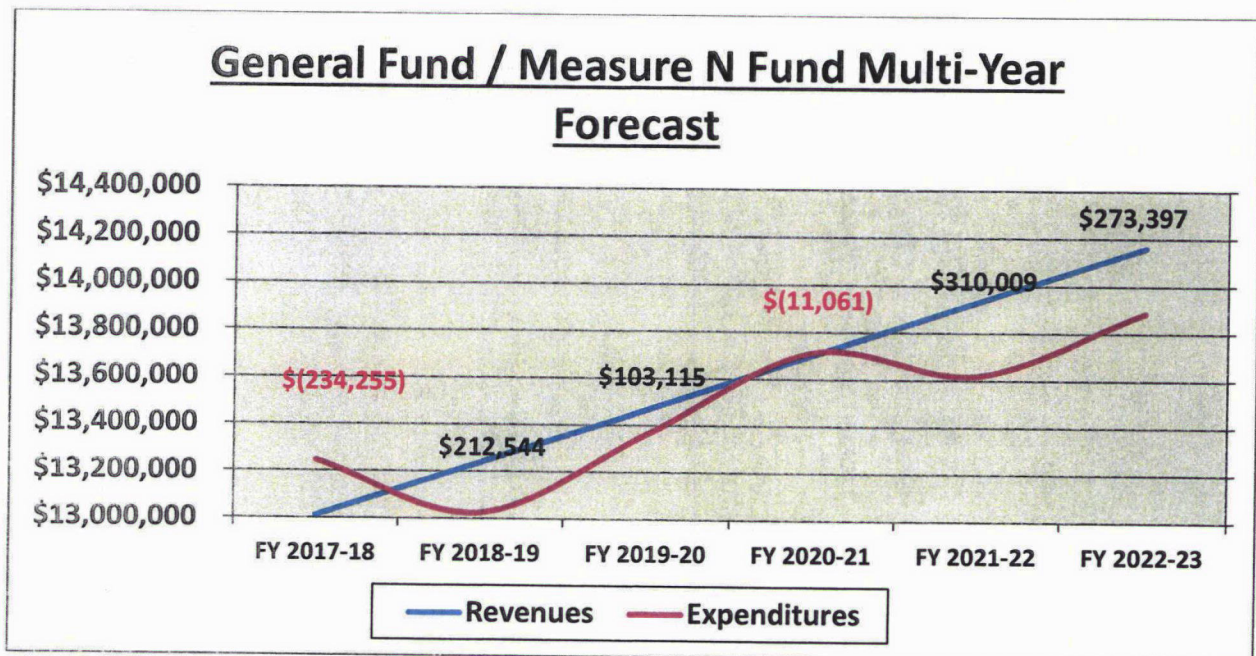
Fund - Description	Total Loans Receivable 6/30/2016	-----FY 2016-17 Estimated-----			Estimated Loans Receivable 6/30/2017	-----FY 2017-18 Final Budget Update-----		
		Fiscal Year 2016-17 Estimated		Fiscal Year 2017-18		Estimated		
		Revenues	Expenditures			Revenues	Expenditures	Loans Receivable 6/30/2018
<b>CDBG &amp; HOME Loan / Program Income Funds</b>								
140 - 02-HOME-0586 Fund	\$ 4,045,250	\$ 60,000	-	\$ 4,105,250	\$ 60,000	-	\$ 4,165,250	
150 - 09-HOME-6272 Fund	524,417	13,947	-	538,364	14,000	-	552,364	
154 - 12-HOME-8564 Fund	489,694	14,568	-	504,262	15,000	-	519,262	
380 - HOME Grant Fund	411,511	144	-	411,655	150	-	411,805	
384 - 99-HOME-0369	486,376	1,366	-	486,250	150	-	486,400	
390 - 00-HOME-0461	1,579,969	68,834	-	1,606,201	45,000	-	1,651,201	
144 - 04-STBG-1960 Fund	\$ 272,052	\$ 895	1,176	\$ 271,771	\$ 895	1,176	\$ 271,490	
356 - CDBG Fund	-	750,000	478,229	-	600,000	600,000	-	
360 - CDBG Revolving Fund	640,214	32,500	148,285	524,047	31,500	44,547	511,000	
361 - CDBG Revolving Loan Fund	368,646	10,000	32,200	343,466	10,000	26,200	327,266	
362 - CDBG Housing Fund	73,060	-	-	73,060	-	-	73,060	
364 - 86-STBG-217 Fund	8,705	2,412	2,412	4,524	2,412	2,412	2,444	
366 - 91-STBG-467 Fund	118,569	69,454	659	50,735	800	500	51,035	
370 - 95-STBG-897 Fund	40,000	3,312	3,312	40,000	3,312	3,312	40,000	
374 - 97-STBG-1118 Fund	65,467	1,282	-	66,749	1,282	-	68,031	
383 - 99-STBG-1362 Fund	110,000	-	-	110,000	-	-	110,000	
392 - CDBG Doris Drive Fund	53,332	402	3,518	50,216	402	3,518	47,100	
394 - Housing Rehab Fund	419,397	5,807	16,000	405,129	5,900	10,000	401,029	

Total Budget (Excluding CDBG & HOME):	Fund Balance June 30, 2016	Fiscal Year 2016-17 (Est.)		Est. Fund Balance June 30, 2017	Fiscal Year 2017-18		Est. Fund Balance June 30, 2018
		Revenues	Expenditures		Revenues	Expenditures	
General Fund	\$ 7,407,013	\$ 11,675,227	11,430,992	\$ 7,651,248	\$ 11,808,600	12,074,357	\$ 7,385,491
Measure N Fund	2,682,387	2,695,613	2,311,501	3,066,499	2,757,500	4,382,423	1,441,576
Enterprise Funds	12,368,600	7,175,416	7,388,517	12,155,499	11,272,044	15,977,654	7,449,889
Special Revenue Funds	4,043,677	3,048,143	3,109,263	3,982,557	14,671,000	17,085,544	1,568,013
Assessment District Funds	126,097	62,434	46,300	142,231	77,386	155,329	64,288
Trust & Agency / Internal Service Funds	746,551	1,520,660	1,503,677	763,534	939,288	901,506	801,316
<b>Total:</b>	<b>\$ 27,374,325</b>	<b>\$ 26,177,493</b>	<b>25,790,250</b>	<b>\$ 27,761,568</b>	<b>\$ 41,525,818</b>	<b>50,576,813</b>	<b>\$ 18,710,573</b>
LESS: Transfers:		\$ (2,699,632)	(2,699,632)		\$ (9,247,500)	(9,247,500)	
<b>Total Operating Budget Net of Transfers:</b>		<b>\$ 23,477,861</b>	<b>23,090,618</b>		<b>\$ 32,278,318</b>	<b>41,329,313</b>	

### General Fund / Measure N Fund Multi-Year Forecast

As a means to gauge the future ability to provide a consistent level of citywide services and programs, a Multi-Year Forecast has been developed for the City's General Fund and Measure N Fund – the funds where the vast majority of non-enterprise services are accounted for.

The Multi-year forecast is meant to serve as only one tool to measure fiscal sustainability into the future. The model below incorporates known cost drivers, including negotiated salary increases, CalPERS retirement cost increases (for both the unfunded liability amortization and the anticipated increases due the lowering of the discount rate), annual appropriations for capital projects and recurring capital maintenance, and a conservative increase in all other operating expenditures. The model also assumes conservative growth in discretionary revenue sources, including property tax, sales tax, transient occupancy tax and franchise fees. The model is developed to demonstrate the ability to sustain the existing levels of service provided citywide.



As indicated in the model above, baseline expenditures grow at a faster pace than revenues for each year, with the exception of FY 2021-22, when the debt service costs associated with the City's Pension Obligation Bond will be fully paid off. Also as indicated above, future budgets are tight throughout the duration of the model whereby any negative deviation from the given assumptions (i.e. economic stagnation, increased costs higher than those assumed, drop off in Measure N revenues) would required significant mitigation to continue providing existing service levels and programs.



City of Grass Valley  
Fiscal Year 2017-18 Final Budget  
Capital Outlay / Projects Reconciliation

Fund	Capital Outlay / Project	Outlay	Project
<b><u>General Fund</u></b>			
- Information Services	IT Consolidation - Equipment	\$ 75,000	
	Phone System	75,000	
- Police	IT Upgrades - Equipment	\$ 17,000	
- Fire	Fire Department Equipment - Radios	\$ 50,000	
- Fleet Services	Street Sweeper Funding	\$ 120,000	
- Streets	Bucket Truck Funding	\$ 20,000	
- Non-Departmental	Recycle Program Equipment	\$ 13,000	
	Pelton Wheel		\$ 10,000
<b><u>Measure N Fund</u></b>			
- Police	Unmarked Vehicles (2) / Patrol Vehicle	\$ 170,600	
	Exit / Entry Gate Replacement		\$ 15,000
	Radio Infrastructure	\$ 85,000	
- Fire	Utility Vehicles (2) / Squad Car	\$ 215,000	
<b><u>Capital Projects Fund</u></b>			
	Storm Drain Plan	\$	150,000
	Street Maintenance Projects		170,000
	Street Rehabilitation Projects		680,000
	Storm Drain Maintenance		20,000
	Public Education / Outreach Project		15,000
	NCTC Planning		7,500
	Storm Damage Repairs		3,200,000
	E Main / Murphy Improvements		220,000
	Pickle Ball Project		180,000
	NE Sidewalk Project		564,000
	Annual Sidewalk Maintenance / Repairs		260,000
	Florence Avenue Project		200,000
	Playground Maintenance Projects		30,000
	McKnight Analysis Project		204,500
	Maston Creek - Phase I		170,000
	Street Rehabilitation		2,700,000
	N. Chruch Street Retaining Wall		110,000
	E Main Improvements		900,000
	Wolf Creek Trail		500,000

City of Grass Valley  
Fiscal Year 2017-18 Final Budget  
Capital Outlay / Projects Reconciliation

Fund	Capital Outlay / Project	Outlay	Project
<u>Special Projects Fund</u>			
	Grass Valley SS I/I Project	\$	127,044
<u>Water Fund</u>			
	Water Systems Plan	\$	100,000
	Empire Water Tank		170,000
	Water Line Project		150,000
	Jan/Hill Water Project		10,000
	Water Treatment Plant Maintenance		130,000
	Annual Water System Maintenance		200,000
	Annual Flushing Program		200,000
	Forest Glade Water Project		450,000
	2014 Water Line Project		250,000
	Waterline Reconfiguration Project		55,000
	Water Rate Impact Fee Study		75,000
<u>Sewer Fund</u>			
	NPDES 2008-13 Project	\$	100,000
	WWTP Future Analysis		20,000
	Sewer Line Projects		600,000
	2013 Sewer Line Repairs		60,000
	Annual Sewer Maintenance		200,000
	Crg Hs Lift Station		250,000
	Aeration Basin Modifier		82,500
	Annual WWTP Projects		1,075,000
	Sewer Line Repair		15,000
	GV Sewer System Project		5,177,248
	Ocean Avenue Replacement		200,000
	Wolf Creek Trail Access Road		200,000
	Slate Creek Lift Station Project		250,000
Citywide Capital Outlay / Projects Totals:		\$	840,600
		\$	20,452,792
			<u>\$ 21,293,392</u>

Note: The information presented herein presents the fund in which the capital outlay / project is fully appropriated. Several projects which have multiple funding sources accounted for as transfers in/out are listed in the fund in which they are wholly accounted for.



**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**General Fund Revenue and Expenditure Detail**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>REVENUES</b>					
Taxes	\$ 9,054,380	9,816,333	9,643,339	9,350,908	9,744,000
Franchises	626,703	684,560	697,000	717,188	717,000
Licenses	190,879	194,487	190,000	197,000	192,000
Services Charges / Fees	1,121,926	984,283	935,905	911,155	833,000
Interest & Use of Money	17,257	33,731	30,000	30,000	30,000
Other Agencies	289,815	240,418	207,300	207,254	207,300
Cost Reimbursements / Transfers	246,481	225,951	169,000	199,000	79,000
Other Revenues	179,991	376,550	6,300	62,722	6,300
Other Financing Sources	93,884	-	-	-	-
<b>Total Revenues</b>	<b>\$ 11,821,316</b>	<b>12,556,313</b>	<b>11,878,844</b>	<b>11,675,227</b>	<b>11,808,600</b>
<b>EXPENDITURES</b>					
City Council	\$ 16,622	25,342	26,500	25,500	25,060
City Manager	279,935	358,704	270,000	253,875	333,723
Finance Department	441,022	532,732	525,000	518,796	560,713
Personnel	25,479	29,051	20,000	18,750	21,850
Information Systems	75,426	97,397	65,000	82,000	207,500
City Attorney	84,960	172,335	190,000	190,000	180,000
Police Department	3,558,796	3,775,803	3,953,915	3,878,243	3,977,342
Police Department - Animal Control	146,439	133,440	230,843	229,693	205,915
Fire Department	1,932,545	1,828,558	2,246,222	2,120,384	2,189,918
Community Development - Planning	325,387	258,045	294,924	295,966	363,350
Community Development - Building	272,636	256,946	305,300	254,450	332,681
Public Works - Engineering	446,511	476,573	359,454	457,554	355,673
Public Works - Facilities	100,756	116,845	133,582	120,632	134,558
Public Works - Fleet Services	169,039	117,874	140,000	135,900	242,808
Public Works - Streets	514,660	576,325	595,000	566,250	622,546
Parks and Recreation - Swimming Pool	35,612	36,998	38,245	33,595	27,412
Parks and Recreation - Parks Maintenance	214,043	178,054	273,009	273,009	345,904
Parks and Recreation - Recreation	8,214	4,546	13,851	13,051	5,972
Non-Departmental	825,130	869,613	1,120,198	977,998	964,500
Debt Service	473,468	430,184	425,878	427,236	426,934
Transfers Out	450,573	78,854	860,000	558,110	550,000
<b>Total Expenditures</b>	<b>\$ 10,397,253</b>	<b>\$ 10,354,219</b>	<b>\$ 12,086,921</b>	<b>\$ 11,430,992</b>	<b>\$ 12,074,357</b>
Excess / (Deficit) of Revenues over Expenditures	\$ 1,424,063	2,202,094	(208,077)	244,235	(265,757)
Beginning Fund Balance	3,780,856	5,204,919	7,407,013	7,407,013	7,651,248
Ending Fund Balance	\$ 5,204,919	7,407,013	7,198,936	7,651,248	7,385,491
<b>Less - Designated Reserves:</b>					
Encumbrance Reserves	\$ 17,848	28,799	-	-	-
Asset Forfeiture Funds	12,282	44,372	37,372	37,372	37,372
Narcotics Investigation	12,823	12,823	12,823	12,823	12,823
SMA Park Funds	167,888	167,888	67,888	164,085	-
North Star Rock Road Mitigation	16,543	16,543	16,543	16,543	16,543
Infrastructure Repair and Replacement	19,187	19,187	19,187	19,187	19,187
Tree Preservation	9,701	9,701	9,701	9,701	9,701
Whispering Pines	153,160	153,160	153,160	153,160	153,160
PARSAC Claim Reserves	75,000	75,000	75,000	75,000	75,000
ADA Access - SB 1186	2,086	3,068	3,990	4,518	3,990
Reserves Held in Trust	-	-	31,630	75,000	25,000
Property Tax Audit Reserve	-	-	-	-	87,000
Pension Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Amount Not Obligated at Year End	\$ 3,718,401	5,876,472	5,771,642	6,083,859	5,945,715

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**General Fund Revenue Account Detail**

Description	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated Actuals FY 2016-17	Final Budget FY 2017-18
Property Taxes	2,293,338	2,377,983	2,440,000	2,167,000	2,485,000
RPTTF Residual Property Tax Distributions	164,248	202,610	150,000	200,000	200,000
Property Tax in Lieu of MVLF	1,052,789	1,084,654	1,139,000	1,139,569	1,161,000
Sales Taxes	4,174,116	5,044,315	6,020,000	5,950,000	6,075,000
ERAF in Lieu of Sales Tax	1,402,466	1,121,447	-	-	-
Sales Tax Payment to Nevada County	(896,925)	(922,767)	(988,661)	(988,661)	(1,050,000)
Transient Occupancy Taxes	816,332	826,017	825,000	825,000	825,000
Real Estate Transfer Taxes	42,998	74,546	55,000	55,000	45,000
Property Tax Homeowners Exemption	23,381	22,831	23,000	23,000	23,000
Property Tax Payment to NCCFPD	(18,363)	(15,303)	(20,000)	(20,000)	(20,000)
<b>TOTAL TAXES</b>	<b>9,054,380</b>	<b>9,816,333</b>	<b>9,643,339</b>	<b>9,350,908</b>	<b>9,744,000</b>
Franchise - Gas & Electric	128,230	137,907	138,000	147,188	147,000
Franchise - Solid Waste	356,181	377,410	390,000	395,000	395,000
Franchise - Cable TV	142,292	169,243	169,000	175,000	175,000
<b>TOTAL FRANCHISES</b>	<b>626,703</b>	<b>684,560</b>	<b>697,000</b>	<b>717,188</b>	<b>717,000</b>
Business Licenses	187,849	193,428	189,000	189,000	189,000
Business License Penalties	3,030	1,059	1,000	8,000	3,000
<b>TOTAL LICENSES</b>	<b>190,879</b>	<b>194,487</b>	<b>190,000</b>	<b>197,000</b>	<b>192,000</b>
Planning Department Fees / Permits	19,032	48,735	40,000	48,000	40,000
Building Department Fees / Permits	261,261	226,023	290,000	240,000	230,000
Code Enforcement Administrative Penalties	9,681	-	-	-	-
Fire Department Fees / Permits	127,994	117,182	100,000	100,000	83,000
Fire Department Assessments	240,559	242,045	240,000	240,000	240,000
Public Works / Engineering Fees / Permits	215,039	143,748	78,155	78,155	50,000
Animal Shelter Fees / Other Revenues	57,474	51,108	68,000	62,000	55,000
Police Department Fees / Other Revenues	156,036	101,470	88,500	97,000	90,000
Parks Department Fees	34,850	53,972	31,250	46,000	45,000
<b>TOTAL SERVICE CHARGES / FEES</b>	<b>1,121,926</b>	<b>984,283</b>	<b>935,905</b>	<b>911,155</b>	<b>833,000</b>



**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**General Fund Revenue Account Detail**

Description	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated Actuals FY 2016-17	Final Budget FY 2017-18
Interest Earnings	17,257	30,055	30,000	30,000	30,000
Unrealized Gain / (Loss) on Investments	-	3,676	-	-	-
<b>TOTAL INTEREST &amp; USE OF MONEY</b>	<b>17,257</b>	<b>33,731</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
Motor Vehicle License Fees	5,340	5,215	5,800	5,804	5,800
Beverage Recycling Program	-	5,000	5,000	5,000	5,000
Public Safety - Proposition 172	94,185	95,911	95,000	95,000	95,000
State Mandate Reimbursements	95,793	24,327	-	-	-
COPS Grant - AB 3229	91,667	108,333	100,000	100,000	100,000
Other State Reimbursements	1,253	48	-	-	-
ADA Disability (SB-1186 Fee)	1,577	1,584	1,500	1,450	1,500
<b>TOTAL FROM OTHER AGENCIES</b>	<b>289,815</b>	<b>240,418</b>	<b>207,300</b>	<b>207,254</b>	<b>207,300</b>
Expense Reimbursements	91,761	103,640	90,000	120,000	-
Cost Allocation Reimbursements	88,808	104,498	76,000	76,000	76,000
Transfer In from Gas Tax Fund	3,000	-	3,000	3,000	3,000
Transfer In from AB1600 Fire Fac Reserve	62,912	3,598	-	-	-
Transfer in from Capital Projects	-	14,215	-	-	-
<b>TOTAL COST REIMBURSEMENTS / TRANSFERS</b>	<b>246,481</b>	<b>225,951</b>	<b>169,000</b>	<b>199,000</b>	<b>79,000</b>
<b>TOTAL OTHER REVENUES</b>	<b>179,991</b>	<b>376,550</b>	<b>6,300</b>	<b>62,722</b>	<b>6,300</b>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>93,884</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL GENERAL FUND</b>	<b>11,821,316</b>	<b>12,556,313</b>	<b>11,878,844</b>	<b>11,675,227</b>	<b>11,808,600</b>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<b>Actual FY 2014-15</b>	<b>Actual FY 2015-16</b>	<b>Adjusted Budget FY 2016-17</b>	<b>Estimated FY 2016-17</b>	<b>Final Budget FY 2017-18</b>
<b><u>City Administration</u></b>					
<b>City Council - 5005</b>					
Personal Services	\$ 18,350	18,874	20,000	20,000	19,060
Services and Supplies	3,812	6,468	6,500	5,500	6,000
Cost Allocation	(5,540)	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 16,622</b>	<b>25,342</b>	<b>26,500</b>	<b>25,500</b>	<b>25,060</b>
<b>City Manager - 5035</b>					
Personal Services	\$ 327,012	267,184	200,000	200,000	294,273
Services and Supplies	20,655	91,520	70,000	53,875	39,450
Cost Allocation	(67,732)	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 279,935</b>	<b>358,704</b>	<b>270,000</b>	<b>253,875</b>	<b>333,723</b>
<b>Finance Department - 5045 / 5050</b>					
Personal Services	\$ 439,526	434,519	320,000	320,000	299,788
Services and Supplies	81,478	98,213	205,000	198,796	260,925
Cost Allocation	(79,982)	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 441,022</b>	<b>532,732</b>	<b>525,000</b>	<b>518,796</b>	<b>560,713</b>
<b>Personnel - 5015</b>					
Personal Services	\$ -	-	-	-	-
Services and Supplies	33,972	29,051	20,000	18,750	21,850
Cost Allocation	(8,493)	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 25,479</b>	<b>29,051</b>	<b>20,000</b>	<b>18,750</b>	<b>21,850</b>
<b>Information Services - 5040</b>					
Personal Services	\$ -	-	-	-	-
Services and Supplies	100,568	97,397	40,000	57,000	57,500
Cost Allocation	(25,142)	-	-	-	-
Capital Outlay	-	-	25,000	25,000	150,000
<b>Total:</b>	<b>\$ 75,426</b>	<b>97,397</b>	<b>65,000</b>	<b>82,000</b>	<b>207,500</b>



**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<u>Actual FY 2014-15</u>	<u>Actual FY 2015-16</u>	<u>Adjusted Budget FY 2016-17</u>	<u>Estimated FY 2016-17</u>	<u>Final Budget FY 2017-18</u>
<b>City Attorney - 5055</b>					
Personal Services	\$ -	-	-	-	-
Services and Supplies	113,280	172,335	190,000	190,000	180,000
Cost Allocation	(28,320)	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 84,960</b>	<b>172,335</b>	<b>190,000</b>	<b>190,000</b>	<b>180,000</b>
<b><u>Public Safety</u></b>					
<b>Police - 5065</b>					
Personal Services	\$ 2,824,293	2,988,979	3,127,243	3,127,243	3,167,842
Services and Supplies	734,503	786,824	826,672	751,000	792,500
Capital Outlay	-	-	-	-	17,000
<b>Total:</b>	<b>\$ 3,558,796</b>	<b>3,775,803</b>	<b>3,953,915</b>	<b>3,878,243</b>	<b>3,977,342</b>
<b>Police - Animal Control - 5070</b>					
Personal Services	\$ 127,635	109,149	167,751	167,751	176,065
Services and Supplies	18,804	24,291	50,000	48,850	29,850
Capital Outlay	-	-	13,092	13,092	-
<b>Total:</b>	<b>\$ 146,439</b>	<b>133,440</b>	<b>230,843</b>	<b>229,693</b>	<b>205,915</b>
<b>Fire - 5085 / 5522 / 5708</b>					
Personal Services	\$ 1,623,381	1,501,623	1,686,684	1,686,684	1,691,418
Services and Supplies	296,684	326,935	468,268	394,700	448,500
Capital Outlay	12,480	-	91,270	39,000	50,000
<b>Total:</b>	<b>\$ 1,932,545</b>	<b>1,828,558</b>	<b>2,246,222</b>	<b>2,120,384</b>	<b>2,189,918</b>
<b><u>Community Development</u></b>					
<b>Planning - 5103 / 5105 / 5714</b>					
Personal Services	\$ 310,786	202,798	262,224	262,224	324,350
Services and Supplies	14,601	27,232	32,700	33,742	39,000
Capital Outlay	-	28,015	-	-	-
<b>Total:</b>	<b>\$ 325,387</b>	<b>258,045</b>	<b>294,924</b>	<b>295,966</b>	<b>363,350</b>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<u>Actual FY 2014-15</u>	<u>Actual FY 2015-16</u>	<u>Adjusted Budget FY 2016-17</u>	<u>Estimated FY 2016-17</u>	<u>Final Budget FY 2017-18</u>
<b>Building - 5716</b>					
Personal Services	\$ 118,476	109,470	129,750	129,750	152,231
Services and Supplies	154,160	147,476	175,550	124,700	180,450
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 272,636</b>	<b>256,946</b>	<b>305,300</b>	<b>254,450</b>	<b>332,681</b>
<b><u>Public Works</u></b>					
<b>Engineering - 5215 / 5710</b>					
Personal Services	\$ 357,139	279,546	313,454	313,454	314,423
Services and Supplies	89,372	101,288	46,000	24,100	41,250
Capital Outlay	-	95,739	-	120,000	-
<b>Total:</b>	<b>\$ 446,511</b>	<b>476,573</b>	<b>359,454</b>	<b>457,554</b>	<b>355,673</b>
<b>Facilities - 5225</b>					
Personal Services	\$ 62,748	74,933	78,582	78,582	84,758
Services and Supplies	38,008	41,912	55,000	42,050	49,800
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 100,756</b>	<b>116,845</b>	<b>133,582</b>	<b>120,632</b>	<b>134,558</b>
<b>Fleet Services - 5230</b>					
Personal Services	\$ 151,305	100,632	125,000	125,000	107,808
Services and Supplies	17,734	17,242	15,000	10,900	15,000
Capital Outlay	-	-	-	-	120,000
<b>Total:</b>	<b>\$ 169,039</b>	<b>117,874</b>	<b>140,000</b>	<b>135,900</b>	<b>242,808</b>
<b>Streets - 5235</b>					
Personal Services	\$ 385,584	462,906	450,000	450,000	476,046
Services and Supplies	129,076	106,115	125,000	116,250	126,500
Capital Outlay	-	7,304	20,000	-	20,000
<b>Total:</b>	<b>\$ 514,660</b>	<b>576,325</b>	<b>595,000</b>	<b>566,250</b>	<b>622,546</b>



**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<u>Actual FY 2014-15</u>	<u>Actual FY 2015-16</u>	<u>Adjusted Budget FY 2016-17</u>	<u>Estimated FY 2016-17</u>	<u>Final Budget FY 2017-18</u>
<b><u>Parks and Recreation</u></b>					
<b>Swimming Pool - 5255</b>					
Personal Services	\$ 24,373	26,584	20,745	20,745	11,562
Services and Supplies	11,239	10,414	17,500	12,850	15,850
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 35,612</b>	<b>36,998</b>	<b>38,245</b>	<b>33,595</b>	<b>27,412</b>
<b>Parks Maintenance - 5265</b>					
Personal Services	\$ 166,499	131,962	194,909	194,909	272,404
Services and Supplies	47,544	46,092	78,100	78,100	73,500
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 214,043</b>	<b>178,054</b>	<b>273,009</b>	<b>273,009</b>	<b>345,904</b>
<b>Recreation - 5266 / 5250</b>					
Personal Services	\$ 8,053	4,546	12,751	12,751	4,972
Services and Supplies	161	-	1,100	300	1,000
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 8,214</b>	<b>4,546</b>	<b>13,851</b>	<b>13,051</b>	<b>5,972</b>
<b><u>Non-Departmental / Other</u></b>					
<b>Non-Departmental - 5269 / 5270 / 5271</b>					
Personal Services	\$ 938	1,107	300	300	-
Services and Supplies	835,533	853,822	1,096,898	977,698	941,500
Cost Allocation	(18,569)	-	-	-	-
Capital Outlay	7,228	14,684	23,000	-	23,000
<b>Total:</b>	<b>\$ 825,130</b>	<b>869,613</b>	<b>1,120,198</b>	<b>977,998</b>	<b>964,500</b>
<b>Debt Service - 5275</b>					
Facility Improvements	\$ 100,531	1,381	-	-	-
Pension Obligation Bonds	344,508	357,275	360,235	360,263	360,747
Opterra Solar Lease	28,429	71,528	65,643	66,973	66,187
<b>Total:</b>	<b>\$ 473,468</b>	<b>430,184</b>	<b>425,878</b>	<b>427,236</b>	<b>426,934</b>

City of Grass Valley  
Fiscal Year 2017-18 Final Budget  
General Fund

Departmental Expenditure Account Detail

	<u>Actual FY 2014-15</u>	<u>Actual FY 2015-16</u>	<u>Adjusted Budget FY 2016-17</u>	<u>Estimated FY 2016-17</u>	<u>Final Budget FY 2017-18</u>
<b>Transfers Out - 5899</b>					
Capital Projects - Fund 180	\$ 426,123	78,854	860,000	558,110	550,000
Vehicle Replacement - Fund 310	24,450	-	-	-	-
<b>Total:</b>	<u>\$ 450,573</u>	<u>78,854</u>	<u>860,000</u>	<u>558,110</u>	<u>550,000</u>
<b>Total Appropriations - General Fund</b>	<u>\$ 10,397,253</u>	<u>\$ 10,354,219</u>	<u>\$ 12,086,921</u>	<u>\$ 11,430,992</u>	<u>\$ 12,074,357</u>

<b>Total Personal Services:</b>	\$ 6,946,098	\$ 6,714,812	\$ 7,109,393	\$ 7,109,393	\$ 7,396,998
<b>Total Services and Supplies:</b>	2,741,184	2,984,627	3,519,288	3,139,161	3,320,425
<b>Total Cost Allocations:</b>	(233,778)	-	-	-	-
<b>Total Capital Outlay:</b>	19,708	145,742	172,362	197,092	380,000
<b>Total Debt Service:</b>	473,468	430,184	425,878	427,236	426,934
<b>Total Transfers Out:</b>	450,573	78,854	860,000	558,110	550,000



**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Measure N Fund (Fund 105)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Measure N Sales Tax	\$ 2,617,719	2,665,636	2,667,020	2,667,020	2,750,000
Fire Department Response Reimbursement	24,801	23,136	10,000	13,593	-
Interest Income	7,560	16,393	16,000	15,000	7,500
Other Income	-	9,150	-	-	-
	<u>\$ 2,650,080</u>	<u>2,714,315</u>	<u>2,693,020</u>	<u>2,695,613</u>	<u>2,757,500</u>
<b>Expenditures:</b>					
Police - Personal Services	\$ 524,776	541,028	606,384	527,841	515,762
Police - Non-Personal Services	85,200	73,028	148,000	148,000	78,000
Fire - Personal Services	403,511	563,610	590,566	545,034	556,091
Fire - Non-Personal Services	21,547	56,010	41,470	36,970	46,970
Public Works - Personal Services	-	-	-	-	-
Public Works - Non-Personal Services	500	500	-	-	-
Police - Capital Outlay	112,244	296,975	158,000	158,000	270,600
Fire - Capital Outlay	-	-	539,656	539,656	215,000
Public Works - Capital Outlay	-	-	-	-	-
Transfers Out - Capital Projects Fund	795,298	487,262	2,000,000	250,000	2,700,000
Transfers Out - Vehicle Replacement Fund	610,459	37,115	155,000	106,000	-
	<u>\$ 2,553,535</u>	<u>2,055,528</u>	<u>4,239,076</u>	<u>2,311,501</u>	<u>4,382,423</u>
Excess (deficit) of revenues over expenditures	\$ 96,545	658,787	(1,546,056)	384,112	(1,624,923)
Beginning Fund Balance	\$ 1,927,055	2,023,600	2,682,387	2,682,387	3,066,499
Ending Fund Balance	<u>\$ 2,023,600</u>	<u>2,682,387</u>	<u>1,136,331</u>	<u>3,066,499</u>	<u>1,441,576</u>

**Capital Expenditure Detail**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Capital Expenditures</b>					
Police Capital - Vehicles / Buildout	\$ 103,114	193,043	90,000	90,000	170,600
Police Capital - Equipment	9,130	103,932	68,000	68,000	100,000
Fire Capital - Fire Truck	-	-	475,408	475,408	-
Fire Capital - Vehicles / Buildout	-	-	-	-	215,000
Fire Capital - Opticom Upgrade	-	-	64,248	64,248	-
Trf to ISF - Fire - Fire Truck	476,772	-	-	-	-
Trf to ISF - Fire - Fire Vehicles	52,693	-	155,000	106,000	-
Trf to ISF - Fire - Equipment	-	37,116	-	-	-
Trf to ISF - Police - Police Vehicles	80,993	-	-	-	-
Trf to ISF - Police - Equipment	-	-	-	-	-
Trf to Capital 6373 - Streets - Street Rehab	155,320	-	-	-	-
Trf to Capital 6384 - WM/S/C Pedestrian Impvmt	215,520	837	-	-	-
Trf to Capital 6324 - CABY Wolf Creek WS	-	-	78,000	-	-
Trf to Capital 6385 - B/S/NCH Rehab	424,458	486,424	1,922,000	250,000	2,700,000
	<u>\$ 1,518,000</u>	<u>821,352</u>	<u>2,852,656</u>	<u>1,053,656</u>	<u>3,185,600</u>

FY 2016-17 Staff Allocations - Measure N Fund:

Police Department - 5.0 FTE  
Fire Department - 5.2 FTE

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Water Fund (Fund 200 / 201 / 204)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Water User Fees	\$ 2,073,603	1,973,311	2,000,000	2,000,000	2,000,000
Water Connection Fees	126,561	41,714	18,000	11,000	11,000
Lease Revenues	24,551	22,919	23,800	33,000	30,000
Interest Earnings	17,787	23,322	1,500	18,000	18,000
Miscellaneous Revenues	62,928	45,873	45,000	45,000	45,000
Proceeds of Debt	385,919	-	-	-	-
Transfers In From Other Funds	-	-	-	-	-
	<u>\$ 2,691,349</u>	<u>2,107,139</u>	<u>2,088,300</u>	<u>2,107,000</u>	<u>2,104,000</u>
<b>Expenditures:</b>					
Administration - Personal Services	\$ 170,098	262,715	260,000	240,000	238,757
Administration - Non-Personal Services	244,358	166,801	249,554	190,000	200,000
Plant - Personal Services	162,527	212,764	250,000	250,000	204,278
Plant - Non-Personal Services	464,149	373,660	475,700	450,000	450,000
Distribution - Personal Services	249,112	143,321	100,000	95,000	129,330
Distribution - Non-Personal Services	64,317	42,125	109,950	55,000	60,000
Debt Service	315,131	326,410	340,744	327,222	327,022
Other Expenses	-	-	-	-	-
Capital Expenses	459,080	483,549	1,565,000	286,201	1,790,000
Transfers Out - Capital Projects Fund	117,604	295,047	100,000	62,258	100,000
	<u>\$ 2,246,376</u>	<u>2,306,392</u>	<u>3,450,948</u>	<u>1,955,681</u>	<u>3,499,387</u>
Excess (deficit) of revenues over expenditures	\$ 444,973	(199,253)	(1,362,648)	151,319	(1,395,387)
Beginning Fund Balance	\$ 3,473,523	3,918,496	3,719,243	3,719,243	3,870,562
Ending Fund Balance	<u>\$ 3,918,496</u>	<u>3,719,243</u>	<u>2,356,595</u>	<u>3,870,562</u>	<u>2,475,175</u>
Reserved Fund Balance:					
Safe Drinking Water Loan Debt Svc. Reserve	\$ 148,700	148,700	148,700	148,700	148,700
Trustee Cash - Capital Leases Payable	361,067	62,258	62,258	-	-
Working Capital Reserve	325,000	325,000	325,000	325,000	325,000
Water System Reinvestment Reserve	360,663	360,663	360,663	360,663	360,663
Emergency Reserve	300,000	300,000	300,000	300,000	300,000
Connection Fee Capital Reserve	687,543	734,164	702,164	746,204	746,204
Unobligated Fund Balance	<u>\$ 1,735,523</u>	<u>1,788,458</u>	<u>457,810</u>	<u>1,989,995</u>	<u>594,608</u>

**Capital Expenditure Detail**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Capital Expenditures</b>					
Trf Capital 6374 - Florence Avenue Project	\$ 9,166	-	100,000	-	100,000
Trf Capital 6376 - WWTP / WTP Alarms	4,237	-	-	-	-
Trf Capital 6384 - WM/S/C Ped Impvmnts	15,000	-	-	-	-
Trf Capital 6388 - OpTerra Facility Impvmnts	89,201	295,047	-	65,000	-
6521 - Water Systems Plan	128,053	50,008	50,000	40,000	100,000
6524 - Empire Water Tank	2,835	-	170,000	-	170,000
6528 - 2011 Water Line	12,427	-	150,000	-	150,000
6529 - 2011 Water Valves	207,043	1,056	-	16,201	-
6530 - Jan/Hill Water Project	-	-	10,000	-	10,000
6533 - Water Treatment Plant Maintenance	1,834	67,089	130,000	15,000	130,000
6534 - Annual Water System Maintenance	106,888	365,396	200,000	150,000	200,000
XXXX - Annual Flushing Program	-	-	100,000	-	200,000
XXXX - Forest Glade Water Project	-	-	450,000	-	450,000
XXXX - 2014 Water Line	-	-	250,000	-	250,000
XXXX - Waterline Reconfiguration Project	-	-	55,000	-	55,000
XXXX - Water Rate Impact Fee Study	-	-	-	-	75,000
	<u>\$ 576,684</u>	<u>778,596</u>	<u>1,665,000</u>	<u>286,201</u>	<u>1,890,000</u>



**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Sewer Fund (Fund 210 / 212 / 215)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Wastewater Service Fees	\$ 4,803,572	4,646,882	4,700,000	4,700,000	4,700,000
Industrial Waste Permits	226,578	169,443	200,000	190,000	200,000
Sewer Connection Fees	184,911	61,351	20,000	23,000	20,000
Grants	266,448	127,591	2,298,000	4,416	4,001,000
Lease Agreement Revenues	24,000	36,000	60,000	36,000	60,000
Miscellaneous Revenues	174,208	128,209	60,000	70,000	60,000
Interest Earnings	31,458	49,695	-	45,000	-
Proceeds of Debt	2,444,153	-	-	-	-
Gain on Sales of Assets	203,489	935	-	-	-
Transfers In From Other Funds	-	-	-	-	127,044
	<u>\$ 8,358,817</u>	<u>5,220,106</u>	<u>7,338,000</u>	<u>5,068,416</u>	<u>9,168,044</u>
<b>Expenditures:</b>					
Administration - Personal Services	\$ 202,122	309,408	310,000	310,000	270,908
Administration - Non-Personal Services	805,932	248,919	467,388	325,000	325,000
Plant - Personal Services	687,313	661,273	765,000	765,000	837,213
Plant - Non-Personal Services	1,136,497	1,175,914	1,110,499	1,110,499	1,110,000
Collection - Personal Services	209,895	177,979	335,000	335,000	257,305
Collection - Non-Personal Services	67,087	65,289	244,001	70,000	70,000
Debt Service	1,212,348	1,270,744	1,267,372	1,278,038	1,278,093
Other Expenses	-	-	-	-	-
Capital Expenses	1,261,048	1,492,441	3,935,500	845,000	8,229,748
Transfers Out - Capital Projects Fund	582,339	1,868,630	100,000	394,299	100,000
	<u>\$ 6,164,581</u>	<u>7,270,597</u>	<u>8,534,760</u>	<u>5,432,836</u>	<u>12,478,267</u>
Excess (deficit) of revenues over expenditures	\$ 2,194,236	(2,050,491)	(1,196,760)	(364,420)	(3,310,223)
Beginning Fund Balance	\$ 8,505,612	10,699,848	8,649,357	8,649,357	8,284,937
Ending Fund Balance	<u>\$ 10,699,848</u>	<u>8,649,357</u>	<u>7,452,597</u>	<u>8,284,937</u>	<u>4,974,714</u>
<b>Reserved Fund Balance:</b>					
Bond Reserve	\$ 44,512	44,512	44,512	44,512	44,512
Trustee Cash - Leases and Other Debt	2,872,550	980,489	586,190	586,119	586,190
FHMA Debt Service Reserve	134,362	134,362	134,362	134,362	134,362
Glenbrook Sewer Improvement Reserve	176,248	176,248	176,248	176,248	-
Working Capital Reserve	850,000	850,000	850,000	850,000	850,000
System Reinvestment Reserve	1,735,887	1,735,887	1,735,887	1,735,887	1,735,887
Emergency Reserve	750,000	750,000	750,000	750,000	750,000
Connection Fee Capital Reserve	412,101	476,161	496,161	498,685	476,161
Unobligated Fund Balance	<u>\$ 3,724,188</u>	<u>3,501,698</u>	<u>2,679,237</u>	<u>3,509,124</u>	<u>397,602</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Sewer Fund (Fund 210 / 212 / 215)**

**Capital Expenditure Detail**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Capital Expenditures</b>					
Trf Capital 6374 - Florence Avenue Project	\$ 9,166	-	100,000	-	100,000
Trf Capital 6376 - WWTP / WTP Alarms	4,237	-	-	-	-
Trf Capital 6388 - OpTerra Facility Impvmts	568,936	1,868,630	-	394,299	-
6659 - NPDES 2008-13	42,451	36,638	100,000	55,000	100,000
6660 - WWTP Future Analysis	197,687	144,799	15,000	50,000	20,000
6667 - WWTP Headworks	14,567	404,834	15,000	150,000	-
6669 - 2011 Sewer Line	-	34,062	600,000	10,000	600,000
6670 - 2011 I&I	2,730	-	-	-	-
6671 - Railroad Lift Station	362,910	-	-	-	-
6676 - Le Duc Sewer Line	10,425	-	-	-	-
6680 - 2013 Sewer Line Repairs	-	5,821	60,000	5,000	60,000
6681 - Sewer Cleaning and Inspection	7,834	35,049	-	-	-
6682 - Annual Sewer Maintenance	202,108	296,903	200,000	400,000	200,000
6683 - Primary Clarifier Rehabilitation	415,668	-	-	-	-
6685 - Annual Sewer Lateral Project	4,668	148,858	-	-	-
6686 - Crg Hs Lift Station	-	52,637	250,000	150,000	250,000
6688 - Aeration Basin Modifier	-	-	82,500	-	82,500
6689 - Annual WWTP Projects	-	304,604	1,075,000	-	1,075,000
6690 - Sewer Line Repair	-	28,236	15,000	10,000	15,000
6691 - GV Sewer System	-	-	1,123,000	15,000	5,177,248
6692 - Ocean Avenue Replacement	-	-	200,000	-	200,000
XXXX - Wolf Creek Trail / Access Road	-	-	200,000	-	200,000
XXXX - Slate Creek Lift Station	-	-	-	-	250,000
	<b>\$ 1,843,387</b>	<b>3,361,071</b>	<b>4,035,500</b>	<b>1,239,299</b>	<b>8,329,748</b>



**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Gas Tax Fund (Fund 110)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Section 2103 Apportionment	\$ 120,630	66,395	31,224	34,720	57,218
Section 2105 Apportionment	70,584	72,567	76,057	77,829	77,057
Section 2106 Apportionment	104,755	103,964	50,773	51,824	51,361
Section 2107 Apportionment	90,335	94,493	98,245	100,606	99,619
Section 2107.5 Apportionment	3,000	3,000	3,000	3,000	3,000
Road Repair / Accountability Act / Loan Repay	-	-	-	-	88,020
Interest Earnings	4,182	6,894	5,000	5,000	5,000
	<u>\$ 393,486</u>	<u>347,313</u>	<u>264,299</u>	<u>272,979</u>	<u>381,275</u>
<b>Expenditures:</b>					
Capital Outlay - Street Sweeper	\$ -	-	-	-	120,000
Transfers Out - General Fund	3,000	-	3,000	3,000	3,000
Transfers Out - Traffic Safety Fund	75,000	75,000	150,000	150,000	150,000
Transfers Out - Capital Projects Fund	125,459	226,417	370,000	276,702	820,000
	<u>\$ 203,459</u>	<u>301,417</u>	<u>523,000</u>	<u>429,702</u>	<u>1,093,000</u>
Excess (deficit) of revenues over expenditures	\$ 190,027	45,896	(258,701)	(156,723)	(711,725)
Beginning Fund Balance	\$ 791,938	981,965	1,027,861	1,027,861	871,138
Ending Fund Balance	<u>\$ 981,965</u>	<u>1,027,861</u>	<u>769,160</u>	<u>871,138</u>	<u>159,413</u>

**Capital Expenditure Detail**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Capital Expenditures</b>					
Trf to Capital 6122 - Street Maintenance	\$ 95,101	149,630	170,000	170,000	170,000
Trf to Capital 6130 - Dorsey Drive	2,605	-	-	-	-
Trf to Capital 6133 - Street Rehab	-	2,115	80,000	10,000	280,000
Trf to Capital 6330 - E. Main / Murphy	-	-	120,000	25,000	220,000
Trf to Capital 6334 - NE Sidewalk	-	1,492	-	-	-
Trf to Capital 6367 - Brunswick / E. Main Signal	4,356	11,135	-	71,702	-
Trf to Capital 6369 - E. Main / Hughes Sidewalk	23,397	-	-	-	-
Trf to Capital 6370 - Race Street Sidewalk	-	62,045	-	-	-
Trf to Capital XXXX - Wolf Creek Trail	-	-	-	-	150,000
	<u>\$ 125,459</u>	<u>226,417</u>	<u>370,000</u>	<u>276,702</u>	<u>820,000</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Traffic Safety Fund (Fund 112)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Parking Citation Revenue	\$ 69,668	49,267	50,000	45,000	45,000
Transfer In - Gas Tax Fund	75,000	75,000	150,000	150,000	150,000
Interest Earnings	185	(104)	-	-	-
	<u>\$ 144,853</u>	<u>124,163</u>	<u>200,000</u>	<u>195,000</u>	<u>195,000</u>
<b>Expenditures:</b>					
Utilities Costs	\$ 138,502	141,263	125,000	125,000	130,000
Professional Services / Contracts	4,619	6,214	30,000	30,000	30,000
Parking Citations	3,905	1,364	2,000	2,000	2,000
	<u>\$ 147,026</u>	<u>148,841</u>	<u>157,000</u>	<u>157,000</u>	<u>162,000</u>
Excess (deficit) of revenues over expenditures	\$ (2,173)	(24,678)	43,000	38,000	33,000
Beginning Fund Balance	\$ 14,172	11,999	(12,679)	(12,679)	25,321
Ending Fund Balance	<u>\$ 11,999</u>	<u>(12,679)</u>	<u>30,321</u>	<u>25,321</u>	<u>58,321</u>



**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Developer Impact Fee Fund (Fund 118)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Local Drainage Impact Fees	\$ 25,509	3,816	768	768	-
Fire Services Impact Fees	62,696	3,581	813	2,090	-
Police Services Impact Fees	26,613	1,427	324	840	-
Admin / General Facilities Impact Fees	32,124	2,043	447	1,150	-
Regional Circulation Impact Fees	56,427	-	3,000	-	-
Regional Storm Drainage Impact Fees	-	-	-	-	-
Parks / Recreation Impact Fees	167,533	12,123	43,779	48,103	-
GV Transportation Improvement Impact Fees	147,201	19,992	105,871	108,345	-
GV Transportation Administrative Fees	2,656	292	3,176	5,651	-
McKnight Way Recapture Impact Fees	-	366	-	-	-
Interest Earnings	13,288	18,211	15,000	18,000	15,000
	<u>\$ 534,047</u>	<u>61,851</u>	<u>173,178</u>	<u>184,947</u>	<u>15,000</u>
<b>Expenditures:</b>					
Transfers Out - General Fund	\$ 62,912	3,598	-	-	-
Transfers Out - Capital Projects Fund	192,163	68,697	1,434,500	42,000	1,624,500
	<u>\$ 255,075</u>	<u>72,295</u>	<u>1,434,500</u>	<u>42,000</u>	<u>1,624,500</u>
Excess (deficit) of revenues over expenditures	\$ 278,972	(10,444)	(1,261,322)	142,947	(1,609,500)
Beginning Fund Balance	\$ 2,388,285	2,667,257	2,656,813	2,656,813	2,799,760
Ending Fund Balance	<u>\$ 2,667,257</u>	<u>2,656,813</u>	<u>1,395,491</u>	<u>2,799,760</u>	<u>1,190,260</u>

**Capital Expenditure Detail**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Capital Expenditures</b>					
Trf Capital 6103 - Ridge / SC / MR Drainage	\$ 25,837	-	-	-	-
Trf Capital 6110 - Storm Drain Plan	7,398	2,166	150,000	2,000	150,000
Trf Capital 6330 - East Main Street Impvmt	-	-	900,000	15,000	900,000
Trf Capital 6377 - McKnight Analysis	997	16,389	204,500	15,000	204,500
Trf Capital 6382 - Matson Creek Phase I	6,431	41,738	170,000	-	170,000
Trf Capital 6384 - WM/S/C Ped Impvmets	150,000	-	-	-	-
Trf Capital 6387 - GVTIF Update	1,500	8,404	10,000	10,000	-
Trf Capital XXXX - Wolf Creek Trail	-	-	-	-	200,000
	<u>\$ 192,163</u>	<u>68,697</u>	<u>1,434,500</u>	<u>42,000</u>	<u>1,624,500</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Developer Impact Fee Fund (Fund 118)**

**Fund Balance Detail**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Capital Expenditures</b>					
Reserve for Parking In Lieu	\$ 69,440	69,876	69,876	69,876	69,876
Reserve for Local Circulation	436,224	438,965	-	438,965	-
Reserve for Local Drainage	145,524	148,091	-	146,859	-
Reserve for Police Services	186,263	188,868	188,868	189,708	189,708
Reserve for Admin / General Facilities	37,183	39,470	39,470	40,620	40,620
Reserve for Regional Circulation	848,975	837,858	376,823	822,858	361,823
Reserve for Regional Drainage	184,151	143,404	-	128,404	-
Reserve for Parks and Recreation	177,178	190,470	190,470	238,573	38,573
Reserve for GVTIF	566,994	582,215	339,210	680,560	431,323
Reserve for GVTIF Administration	2,817	3,128	3,128	8,779	8,779
Reserve for Glenbrook Basin	3,508	3,531	3,531	3,531	3,531
Reserve for Glenbrook Basin Administration	102	102	102	102	102
Reserve for McKnight Recapture	4,124	4,517	4,517	4,517	4,517
Unobligated Fund Balance	4,774	6,318	6,318	26,408	41,408
	<u>\$ 2,667,257</u>	<u>2,656,813</u>	<u>1,222,313</u>	<u>2,799,760</u>	<u>1,190,260</u>



**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Fire Reserve Fund (Fund 121)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Other Revenues	\$ -	-	-	1,296	-
Interest Earnings	45	69	65	65	75
	<u>\$ 45</u>	<u>69</u>	<u>65</u>	<u>1,361</u>	<u>75</u>
<b>Expenditures:</b>					
Fire Department Expenditures	\$ -	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 45	69	65	1,361	75
Beginning Fund Balance	\$ 9,913	9,958	10,027	10,027	11,388
Ending Fund Balance	<u>\$ 9,958</u>	<u>10,027</u>	<u>10,092</u>	<u>11,388</u>	<u>11,463</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Capital Projects Fund (Fund 180)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
STIP Regional Improvement Program Revenue	\$ 3,949,263	283,100	600,000	10,000	600,000
Misc. Intergovernmental Revenue	166,149	104,696	7,500	-	7,500
Quimby Act Revenues / SMA	-	49,500	-	-	180,000
Miscellaneous Grants	-	-	66,000	-	-
Expense Reimbursements	29,852	18,634	-	1,550	-
CMAQ Grant Revenues	378,081	50,948	593,815	13,303	579,000
Vehicle ISF Revenues	-	-	-	-	-
Interest Earnings	(168)	560	-	-	-
Transfers In - General Fund	426,124	78,854	610,000	669,007	370,000
Transfer In - Measure N Fund	795,298	487,262	2,000,000	250,000	2,700,000
Transfer In - Gas Tax Fund	125,460	226,418	370,000	276,702	820,000
Transfers In - Mitigation Fee Fund	192,163	68,697	1,434,500	424,911	1,624,500
Transfers In - Spl Proj Fund (FEMA / FHWA)	2,893,254	-	-	-	3,200,000
Transfers In - Water Fund	117,604	295,047	100,000	62,258	100,000
Transfers In - Sewer Fund	582,340	1,868,630	100,000	394,299	100,000
Proceeds of Debt	1,364,032	-	-	-	-
	<b>\$ 11,019,452</b>	<b>3,532,346</b>	<b>5,881,815</b>	<b>2,102,030</b>	<b>10,281,000</b>
<b>Capital Projects Expenditures:</b>					
6103 - Ridge/SC/MRD	\$ 25,837	-	-	-	-
6110 - Storm Drain Plan	7,397	2,131	150,000	-	150,000
6122 - 2009 Street Maintenance Projects	91,929	146,478	170,000	160,644	170,000
6130 - Dorsey Drive Project	7,376,489	28,701	-	13,552	-
6133 - Annual Street Rehabilitation	-	2,087	480,000	150,000	680,000
6136 - Annual Storm Drain Maintenance	-	19,172	20,000	-	20,000
6141 - Public Education / Outreach Project	-	3,610	15,000	4,753	15,000
6261 - NCTC Planning	2,264	1,834	7,500	895	7,500
6324 - CABY Wolf Creek WS	-	600	144,000	10,260	-
6326 - Storm Damage / Repairs	-	-	500,000	636,985	3,200,000
6330 - E Main / Murphy Improvements	-	-	120,000	20,000	220,000
6331 - Pickle Ball Project	-	236	100,000	10,000	180,000
6334 - NE Sidewalk	-	1,488	578,815	15,000	564,000
6363 - Annual Sidewalk Repairs / Maintenance	23,751	55,052	260,000	30,000	260,000
6367 - Signal Repair Projects	4,604	113,448	-	-	-
6369 - Sidewalk Improvement Projects	3,561	-	-	-	-
6370 - Race St Walk	-	62,036	-	-	-
6373 - 2013 Street Rehabilitation Projects	154,988	-	-	-	-
6374 - Florance Avenue Project	12,568	-	200,000	-	200,000
6375 - Playground Maintenance Projects	61,933	9,735	30,000	30,000	30,000
6376 - WTP / WWTP Alarms Project	743	-	-	-	-
6377 - McKnight Analysis Project	39,664	16,333	204,500	15,000	204,500
6379 - Safe Routes to School Educ. / Outreach	13,482	7,620	-	-	-
6381 - 14 Access Project	4,904	-	-	-	-
6382 - Maston Creek Phase I	6,610	41,501	170,000	-	170,000
6384 - WM/S/C Pedestrian Improvements	381,036	317	-	-	-
6385 - B/S/NCH Rehabilitation	424,458	490,586	1,922,000	200,000	2,700,000
6386 - C Park Lv P Lot	7,234	57,484	-	-	-
6387 - GVTIF Update	27,066	45,239	10,000	10,000	-
6388 - OpTerra Facility Improvements	992,513	3,278,298	-	854,470	-
6389 - N Chruch RW	-	-	150,000	35,000	110,000
6397 - E Main Improvements	-	-	900,000	-	900,000
XXXX - Wolf Creek Trail - Phase I	-	-	-	-	500,000
Transfers Out to General Fund	-	14,215	-	-	-
	<b>\$ 9,663,031</b>	<b>4,398,201</b>	<b>6,131,815</b>	<b>2,196,559</b>	<b>10,281,000</b>
Excess (deficit) of revenues over expenditures	\$ 1,356,421	(865,855)	(250,000)	(94,529)	-
Beginning Fund Balance	\$ (396,037)	960,384	94,529	94,529	-
Ending Fund Balance	\$ 960,384	<del>96</del> 529	(155,471)	-	-



**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Special Projects Fund (Fund 182)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Intergovernmental Revenue	\$ 818,168	-	-	-	3,200,000
Interest Earnings	80,325	42	-	-	-
	<u>\$ 898,493</u>	<u>42</u>	<u>-</u>	<u>-</u>	<u>3,200,000</u>
<b>Expenditures:</b>					
Trf Capital 6130 - Dorsey Drive	\$ 2,893,254	-	-	-	-
Capital Outlay - GV SS I/I Project	-	-	127,002	-	127,044
Trf Capital 6326 - Storm Damage / Repairs	-	-	-	-	3,200,000
Other Expenditures	-	-	-	-	-
	<u>\$ 2,893,254</u>	<u>-</u>	<u>127,002</u>	<u>-</u>	<u>3,327,044</u>
Excess (deficit) of revenues over expenditures	<u>\$ (1,994,761)</u>	<u>42</u>	<u>(127,002)</u>	<u>-</u>	<u>(127,044)</u>
Beginning Fund Balance	\$ 2,121,763	127,002	127,044	127,044	127,044
Ending Fund Balance	<u>\$ 127,002</u>	<u>127,044</u>	<u>42</u>	<u>127,044</u>	<u>-</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**E. Daniels Park Fund (Fund 350)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Other Revenues	\$ -	-	-	-	-
Interest Earnings	425	653	500	500	500
	<u>\$ 425</u>	<u>653</u>	<u>500</u>	<u>500</u>	<u>500</u>
<b>Expenditures:</b>					
Park Expenditures	\$ -	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 425	653	500	500	500
Beginning Fund Balance	\$ 94,088	94,513	95,166	95,166	95,666
Ending Fund Balance	<u>\$ 94,513</u>	<u>95,166</u>	<u>95,666</u>	<u>95,666</u>	<u>96,166</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Animal Shelter Fund (Fund 352)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Other Revenues	\$ -	-	-	-	-
Interest Earnings	131	202	150	150	150
	<u>\$ 131</u>	<u>202</u>	<u>150</u>	<u>150</u>	<u>150</u>
<b>Expenditures:</b>					
Park Expenditures	\$ -	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 131	202	150	150	150
Beginning Fund Balance	\$ 29,154	29,285	29,487	29,487	29,637
Ending Fund Balance	<u>\$ 29,285</u>	<u>29,487</u>	<u>29,637</u>	<u>29,637</u>	<u>29,787</u>



**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**DUI Grant Fund (Fund 397)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Other Revenues	\$ -	-	-	-	-
Interest Earnings	-	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>					
Safety Expenditures	\$ -	-	-	11,397	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>11,397</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	(11,397)	-
Beginning Fund Balance	\$ 34,000	34,000	34,000	34,000	22,603
Ending Fund Balance	<u>\$ 34,000</u>	<u>34,000</u>	<u>34,000</u>	<u>22,603</u>	<u>22,603</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**EPA Site Grant Fund (Fund 507)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Grant Revenues	\$ 88,869	172,043	291,176	291,176	598,000
Interest Earnings	-	-	-	-	-
	<u>\$ 88,869</u>	<u>172,043</u>	<u>291,176</u>	<u>291,176</u>	<u>598,000</u>
<b>Expenditures:</b>					
EPA Site Assessment Expenditures	\$ 88,994	184,247	272,605	272,605	598,000
	<u>\$ 88,994</u>	<u>184,247</u>	<u>272,605</u>	<u>272,605</u>	<u>598,000</u>
Excess (deficit) of revenues over expenditures	\$ (125)	(12,204)	18,571	18,571	-
Beginning Fund Balance	\$ (6,242)	(6,367)	(18,571)	(18,571)	-
Ending Fund Balance	<u>\$ (6,367)</u>	<u>(18,571)</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Whispering Pines Improvement District - L&L Fund (Fund 134)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Assessments	\$ 21,388	21,581	22,297	21,805	22,966
Interest Earnings	128	182	65	100	65
	<u>\$ 21,516</u>	<u>21,763</u>	<u>22,362</u>	<u>21,905</u>	<u>23,031</u>
<b>Expenditures:</b>					
Personal Services	\$ 447	2,009	2,202	2,480	918
Operating Materials	5,784	5,800	9,000	1,000	9,000
Utilities	11,587	12,298	12,000	13,000	12,000
Outside Services	4,800	5,486	5,500	1,500	12,700
Other Expenditures	141	241	250	240	250
	<u>\$ 22,759</u>	<u>25,834</u>	<u>28,952</u>	<u>18,220</u>	<u>34,868</u>
Excess (deficit) of revenues over expenditures	\$ (1,243)	(4,071)	(6,590)	3,685	(11,837)
Beginning Fund Balance	\$ 34,108	32,865	28,794	28,794	32,479
Ending Fund Balance	<u>\$ 32,865</u>	<u>28,794</u>	<u>22,204</u>	<u>32,479</u>	<u>20,642</u>



**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Litton Business Park Improvement District - L&L Fund (Fund 135)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Assessments	\$ 4,878	4,919	5,021	5,021	5,172
Interest Earnings	79	128	50	50	40
	<u>\$ 4,957</u>	<u>5,047</u>	<u>5,071</u>	<u>5,071</u>	<u>5,212</u>
<b>Expenditures:</b>					
Personal Services	\$ 148	109	1,164	100	422
Operating Materials	-	-	1,000	-	2,000
Utilities	2,621	2,454	2,500	2,500	2,500
Outside Services	4,400	-	7,000	-	16,700
Other Expenditures	126	225	230	225	230
	<u>\$ 7,295</u>	<u>2,788</u>	<u>11,894</u>	<u>2,825</u>	<u>21,852</u>
Excess (deficit) of revenues over expenditures	\$ (2,338)	2,259	(6,823)	2,246	(16,640)
Beginning Fund Balance	\$ 19,439	17,101	19,360	19,360	21,606
Ending Fund Balance	<u>\$ 17,101</u>	<u>19,360</u>	<u>12,537</u>	<u>21,606</u>	<u>4,966</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Morgan Ranch Improvement District - L&L Fund (Fund 136)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Assessments	\$ 21,158	21,343	21,788	21,788	22,441
Interest Earnings	52	153	14	70	35
	<u>\$ 21,210</u>	<u>21,496</u>	<u>21,802</u>	<u>21,858</u>	<u>22,476</u>
<b>Expenditures:</b>					
Personal Services	\$ 3,248	1,389	6,550	1,300	700
Operating Materials	549	-	500	100	1,000
Utilities	11,965	9,000	8,750	9,700	8,750
Outside Services	787	10,650	3,000	7,288	8,600
Other Expenditures	242	292	300	292	3,000
	<u>\$ 16,791</u>	<u>21,331</u>	<u>19,100</u>	<u>18,680</u>	<u>22,050</u>
Excess (deficit) of revenues over expenditures	\$ 4,419	165	2,702	3,178	426
Beginning Fund Balance	\$ 10,512	14,931	15,096	15,096	18,274
Ending Fund Balance	<u>\$ 14,931</u>	<u>15,096</u>	<u>17,798</u>	<u>18,274</u>	<u>18,700</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Ventana Sierra Improvement District (Fund 138)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Assessments	\$ 4,326	4,365	4,456	4,456	4,590
Interest Earnings	78	132	22	80	60
	<u>\$ 4,404</u>	<u>4,497</u>	<u>4,478</u>	<u>4,536</u>	<u>4,650</u>
<b>Expenditures:</b>					
Personal Services	\$ 79	223	1,400	250	500
Operating Materials	-	-	1,000	-	2,000
Utilities	1,913	2,033	2,000	2,000	2,000
Outside Services	-	-	3,500	1,500	16,900
Other Expenditures	60	111	110	110	110
	<u>\$ 2,052</u>	<u>2,367</u>	<u>8,010</u>	<u>3,860</u>	<u>21,510</u>
Excess (deficit) of revenues over expenditures	\$ 2,352	2,130	(3,532)	676	(16,860)
Beginning Fund Balance	\$ 15,416	17,768	19,898	19,898	20,574
Ending Fund Balance	<u>\$ 17,768</u>	<u>19,898</u>	<u>16,366</u>	<u>20,574</u>	<u>3,714</u>



**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Scotia Pines Improvement District (Fund 139)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Assessments	\$ 3,344	3,374	3,444	3,444	3,546
Interest Earnings	59	79	16	50	25
	<u>\$ 3,403</u>	<u>3,453</u>	<u>3,460</u>	<u>3,494</u>	<u>3,571</u>
<b>Expenditures:</b>					
Personal Services	\$ 129	240	1,600	-	400
Operating Materials	-	-	1,000	-	2,500
Utilities	1,182	1,283	1,300	1,500	1,300
Outside Services	-	2,799	4,750	-	10,000
Other Expenditures	128	228	230	228	230
	<u>\$ 1,439</u>	<u>4,550</u>	<u>8,880</u>	<u>1,728</u>	<u>14,430</u>
Excess (deficit) of revenues over expenditures	\$ 1,964	(1,097)	(5,420)	1,766	(10,859)
Beginning Fund Balance	\$ 11,644	13,608	12,511	12,511	14,277
Ending Fund Balance	<u>\$ 13,608</u>	<u>12,511</u>	<u>7,091</u>	<u>14,277</u>	<u>3,418</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Morgan Ranch 2003-1 Improvement District - MA (Fund 160)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Assessments	\$ 1,946	1,963	2,004	2,004	2,064
Interest Earnings	67	114	20	70	50
	<u>\$ 2,013</u>	<u>2,077</u>	<u>2,024</u>	<u>2,074</u>	<u>2,114</u>
<b>Expenditures:</b>					
Personal Services	\$ 26	-	1,550	-	400
Operating Materials	-	-	2,500	-	2,194
Utilities	-	-	6,000	-	14,000
Outside Services	-	-	-	-	-
Other Expenditures	112	212	115	212	220
	<u>\$ 138</u>	<u>212</u>	<u>10,165</u>	<u>212</u>	<u>16,814</u>
Excess (deficit) of revenues over expenditures	\$ 1,875	1,865	(8,141)	1,862	(14,700)
Beginning Fund Balance	\$ 13,382	15,257	17,122	17,122	18,984
Ending Fund Balance	<u>\$ 15,257</u>	<u>17,122</u>	<u>8,981</u>	<u>18,984</u>	<u>4,284</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Morgan Ranch West BAD (Fund 161)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Assessments	\$ 1,990	2,007	2,049	2,049	2,110
Interest Earnings	30	57	6	35	20
	<u>\$ 2,020</u>	<u>2,064</u>	<u>2,055</u>	<u>2,084</u>	<u>2,130</u>
<b>Expenditures:</b>					
Personal Services	\$ 105	119	1,550	200	500
Operating Materials	-	-	500	-	535
Utilities	-	-	4,500	-	7,000
Outside Services	-	-	-	-	-
Other Expenditures	113	213	115	212	215
	<u>\$ 218</u>	<u>332</u>	<u>6,665</u>	<u>412</u>	<u>8,250</u>
Excess (deficit) of revenues over expenditures	\$ 1,802	1,732	(4,610)	1,672	(6,120)
Beginning Fund Balance	\$ 5,184	6,986	8,718	8,718	10,390
Ending Fund Balance	<u>\$ 6,986</u>	<u>8,718</u>	<u>4,108</u>	<u>10,390</u>	<u>4,270</u>



**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Morgan Ranch West Improvement District - L&L (Fund 162)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Assessments	\$ 1,352	1,364	1,392	1,392	1,434
Interest Earnings	15	29	4	20	20
	<u>\$ 1,367</u>	<u>1,393</u>	<u>1,396</u>	<u>1,412</u>	<u>1,454</u>
<b>Expenditures:</b>					
Personal Services	\$ 35	-	508	-	400
Operating Materials	-	-	2,500	-	1,500
Utilities	217	167	250	150	250
Outside Services	-	-	-	-	3,300
Other Expenditures	113	212	220	213	220
	<u>\$ 365</u>	<u>379</u>	<u>3,478</u>	<u>363</u>	<u>5,670</u>
Excess (deficit) of revenues over expenditures	\$ 1,002	1,014	(2,082)	1,049	(4,216)
Beginning Fund Balance	\$ 2,582	3,584	4,598	4,598	5,647
Ending Fund Balance	<u>\$ 3,584</u>	<u>4,598</u>	<u>2,516</u>	<u>5,647</u>	<u>1,431</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Ridge Meadows Improvement District - L&L (Fund 163)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Assessments	\$ -	-	-	-	8,870
Interest Earnings	-	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,870</u>
<b>Expenditures:</b>					
Personal Services	\$ -	-	-	-	650
Operating Materials	-	-	-	-	1,420
Utilities	-	-	-	-	1,500
Outside Services	-	-	-	-	5,000
Other Expenditures	-	-	-	-	300
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,870</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-	-
Beginning Fund Balance	\$ -	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Ridge Meadows BAD (Fund 164)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Assessments	\$ -	-	-	-	3,878
Interest Earnings	-	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,878</u>
<b>Expenditures:</b>					
Personal Services	\$ -	-	-	-	300
Operating Materials	-	-	-	-	100
Utilities	-	-	-	-	-
Outside Services	-	-	-	-	400
Other Expenditures	-	-	-	-	215
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,015</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-	2,863
Beginning Fund Balance	\$ -	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,863</u>



**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Downtown Assessment District Fund (Fund 120)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Downtown Assessments	\$ 53,863	47,023	50,000	49,000	50,000
Interest Earnings	174	64	50	20	-
	<u>\$ 54,037</u>	<u>47,087</u>	<u>50,050</u>	<u>49,020</u>	<u>50,000</u>
<b>Expenditures:</b>					
DTA Community Contribution	\$ 53,863	46,521	50,000	50,719	50,000
Other Expenditures	-	-	-	-	-
	<u>\$ 53,863</u>	<u>46,521</u>	<u>50,000</u>	<u>50,719</u>	<u>50,000</u>
Excess (deficit) of revenues over expenditures	\$ 174	566	50	(1,699)	-
Beginning Fund Balance	\$ 959	1,133	1,699	1,699	-
Ending Fund Balance	<u>\$ 1,133</u>	<u>1,699</u>	<u>1,749</u>	<u>-</u>	<u>-</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Vehicle Replacement Internal Service Fund (Fund 310)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Transfers In - General Fund	\$ 24,450	-	-	-	-
Transfers In - Measure N Fund	610,459	37,115	155,000	580,352	-
Other Revenues	-	10,200	-	-	-
Interest Earnings	714	985	-	500	500
	<u>\$ 635,623</u>	<u>48,300</u>	<u>155,000</u>	<u>580,852</u>	<u>500</u>
<b>Expenditures:</b>					
Capital Outlay - Vehicle Replacement	\$ 624,720	90,400	218,000	580,352	-
	<u>\$ 624,720</u>	<u>90,400</u>	<u>218,000</u>	<u>580,352</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 10,903	(42,100)	(63,000)	500	500
Beginning Fund Balance	\$ 152,892	163,795	121,695	121,695	122,195
Ending Fund Balance	<u>\$ 163,795</u>	<u>121,695</u>	<u>58,695</u>	<u>122,195</u>	<u>122,695</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Grass Valley Successor Agency Fund (Fund 580)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
RPTTF Revenue	\$ 671,991	879,187	885,788	885,788	885,788
Other Revenues	1,842	503	-	-	-
Interest Earnings	6,134	7,276	3,000	5,000	3,000
Transfer In from RORF Housing Fund	10,629	10,000	-	-	-
	<u>\$ 690,596</u>	<u>886,966</u>	<u>888,788</u>	<u>890,788</u>	<u>888,788</u>
<b>Expenditures:</b>					
Personal Services	\$ 84,322	105,735	70,204	70,204	53,900
Non-Personal Services	41,373	111,109	79,796	79,796	75,000
Debt Payments	721,481	722,606	722,606	722,606	722,606
SA Housing Personal Services	2,196	-	-	-	-
	<u>\$ 849,372</u>	<u>939,450</u>	<u>872,606</u>	<u>872,606</u>	<u>851,506</u>
Excess (deficit) of revenues over expenditures	\$ (158,776)	(52,484)	16,182	18,182	37,282
Beginning Fund Balance	\$ 834,417	675,641	623,157	623,157	641,339
Ending Fund Balance	<u>\$ 675,641</u>	<u>623,157</u>	<u>639,339</u>	<u>641,339</u>	<u>678,621</u>



**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**04-STBG-1960 Fund (Fund 144)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Grant Revenues	\$ -	-	-	-	-
Loan Payoffs	-	-	-	-	-
Transfers In	-	-	-	-	-
Interest Earnings / Accrued Interest	2,613	894	895	895	895
	<u>\$ 2,613</u>	<u>894</u>	<u>895</u>	<u>895</u>	<u>895</u>
<b>Expenditures:</b>					
Loans Provided	\$ -	-	-	-	-
Transfers Out	12,956	1,176	1,036	1,176	1,176
Bad Debt Expense	-	-	-	-	-
Administrative Expenses	-	-	-	-	-
	<u>\$ 12,956</u>	<u>1,176</u>	<u>1,036</u>	<u>1,176</u>	<u>1,176</u>
Excess (deficit) of revenues over expenditures	<u>\$ (10,343)</u>	<u>(282)</u>	<u>(141)</u>	<u>(281)</u>	<u>(281)</u>
<b>Program Income / Cash Balance:</b>					
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 272,333</u>	<u>272,052</u>	<u>271,911</u>	<u>271,771</u>	<u>271,490</u>
Number of Active Loans:	<u>N/A</u>	<u>N/A</u>	<u>7</u>	<u>7</u>	<u>7</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**CDBG Fund (Fund 356)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Grant Revenues	\$ -	-	-	-	-
Loan Payoffs	-	-	-	-	-
Transfers In	99,803	512,366	1,698,794	750,000	600,000
Interest Earnings / Accrued Interest	57	233	-	-	-
	<u>\$ 99,860</u>	<u>512,599</u>	<u>1,698,794</u>	<u>750,000</u>	<u>600,000</u>
<b>Expenditures:</b>					
Loans Provided	\$ -	-	-	-	-
Transfers Out	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-
Administrative Expenses	121,150	479,828	1,530,223	478,229	600,000
	<u>\$ 121,150</u>	<u>479,828</u>	<u>1,530,223</u>	<u>478,229</u>	<u>600,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ (21,290)</u>	<u>32,771</u>	<u>168,571</u>	<u>271,771</u>	<u>-</u>
<b>Program Income / Cash Balance:</b>					
	<u>\$ (21,061)</u>	<u>11,711</u>	<u>180,282</u>	<u>-</u>	<u>-</u>
<b>Loan Receivable Balance:</b>					
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Number of Active Loans:</b>					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**CDBG Revolving Fund (Fund 360)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Grant Revenues	\$ -	-	-	-	-
Loan Payoffs	-	-	-	-	-
Transfers In	69,787	21,424	22,450	26,000	25,000
Interest Earnings / Accrued Interest	10,749	8,242	7,072	6,500	6,500
	<u>\$ 80,536</u>	<u>29,666</u>	<u>29,522</u>	<u>32,500</u>	<u>31,500</u>
<b>Expenditures:</b>					
Loans Provided	\$ -	-	-	-	-
Transfers Out	99,803	241,240	22,745	113,285	13,047
Bad Debt Expense	4,602	-	-	-	-
Administrative Expenses	5,227	13,654	19,700	35,000	31,500
	<u>\$ 109,632</u>	<u>254,894</u>	<u>42,445</u>	<u>148,285</u>	<u>44,547</u>
Excess (deficit) of revenues over expenditures	<u>\$ (29,096)</u>	<u>(225,228)</u>	<u>(12,923)</u>	<u>(115,785)</u>	<u>(13,047)</u>
<b>Program Income / Cash Balance:</b>					
	<u>\$ 208,275</u>	<u>382</u>	<u>(12,541)</u>	<u>-</u>	<u>-</u>
<b>Loan Receivable Balance:</b>					
	<u>\$ 657,548</u>	<u>640,214</u>	<u>640,214</u>	<u>524,047</u>	<u>511,000</u>
<b>Number of Active Loans:</b>					
	<u>N/A</u>	<u>N/A</u>	<u>11</u>	<u>10</u>	<u>10</u>



**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**CDBG Revolving Loan Fund (Fund 361)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Grant Revenues	\$ -	-	-	-	-
Loan Payoffs	-	-	-	-	-
Transfers In	-	-	24,301	-	-
Interest Earnings / Accrued Interest	12,169	10,179	10,000	10,000	10,000
	<u>\$ 12,169</u>	<u>10,179</u>	<u>34,301</u>	<u>10,000</u>	<u>10,000</u>
<b>Expenditures:</b>					
Loans Provided	\$ -	-	-	-	-
Transfers Out	-	271,126	17,207	31,000	25,000
Bad Debt Expense	-	-	-	-	-
Administrative Expenses	805	4,435	1,200	1,200	1,200
	<u>\$ 805</u>	<u>275,561</u>	<u>18,407</u>	<u>32,200</u>	<u>26,200</u>
Excess (deficit) of revenues over expenditures	<u>\$ 11,364</u>	<u>(265,382)</u>	<u>15,894</u>	<u>(22,200)</u>	<u>(16,200)</u>
<b>Program Income / Cash Balance:</b>					
	<u>\$ 241,053</u>	<u>20</u>	<u>15,914</u>	<u>3,000</u>	<u>3,000</u>
<b>Loan Receivable Balance:</b>					
	<u>\$ 393,095</u>	<u>368,646</u>	<u>368,646</u>	<u>343,466</u>	<u>327,266</u>
<b>Number of Active Loans:</b>					
	<u>N/A</u>	<u>N/A</u>	<u>4</u>	<u>4</u>	<u>4</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**CDBG Housing Fund (Fund 362)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Grant Revenues	\$ -	-	-	-	-
Loan Payoffs	-	-	-	-	-
Transfers In	-	-	-	-	-
Interest Earnings / Accrued Interest	-	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>					
Loans Provided	\$ -	-	-	-	-
Transfers Out	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-
Administrative Expenses	-	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Program Income / Cash Balance:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 73,060</u>	<u>73,060</u>	<u>73,060</u>	<u>73,060</u>	<u>73,060</u>
Number of Active Loans:	<u>N/A</u>	<u>N/A</u>	<u>4</u>	<u>4</u>	<u>4</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**86-STBG-217 Fund (Fund 364)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Grant Revenues	\$ -	-	-	-	-
Loan Payoffs	32,020	2,101	2,080	2,080	2,080
Transfers In	-	-	-	-	-
Interest Earnings / Accrued Interest	392	311	332	332	332
	<u>\$ 32,412</u>	<u>2,412</u>	<u>2,412</u>	<u>2,412</u>	<u>2,412</u>
<b>Expenditures:</b>					
Loans Provided	\$ -	-	-	-	-
Transfers Out	32,412	2,412	2,412	2,412	2,412
Bad Debt Expense	-	-	-	-	-
Administrative Expenses	-	-	-	-	-
	<u>\$ 32,412</u>	<u>2,412</u>	<u>2,412</u>	<u>2,412</u>	<u>2,412</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Program Income / Cash Balance:</b>					
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 8,705</u>	<u>6,604</u>	<u>4,524</u>	<u>4,524</u>	<u>2,444</u>
Number of Active Loans:	<u>N/A</u>	<u>N/A</u>	<u>1</u>	<u>1</u>	<u>1</u>



**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**91-STBG-467 Fund (Fund 366)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Grant Revenues	\$ -	-	-	-	-
Loan Payoffs	-	-	-	67,954	-
Transfers In	-	-	-	-	-
Interest Earnings / Accrued Interest	1,657	1,647	1,621	1,500	800
	<u>\$ 1,657</u>	<u>1,647</u>	<u>1,621</u>	<u>69,454</u>	<u>800</u>
<b>Expenditures:</b>					
Loans Provided	\$ -	-	-	-	-
Transfers Out	1,436	1,145	660	659	500
Bad Debt Expense	-	-	-	-	-
Administrative Expenses	-	-	-	-	-
	<u>\$ 1,436</u>	<u>1,145</u>	<u>660</u>	<u>659</u>	<u>500</u>
Excess (deficit) of revenues over expenditures	<u>\$ 221</u>	<u>502</u>	<u>961</u>	<u>68,795</u>	<u>300</u>
 Program Income / Cash Balance:	 <u>\$ -</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Loan Receivable Balance:	 <u>\$ 118,066</u>	 <u>118,569</u>	 <u>119,530</u>	 <u>50,735</u>	 <u>51,035</u>
 Number of Active Loans:	 <u>N/A</u>	 <u>N/A</u>	 <u>2</u>	 <u>2</u>	 <u>2</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**95-STBG-897 Fund (Fund 370)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Grant Revenues	\$ -	-	-	-	-
Loan Payoffs	-	-	-	-	-
Transfers In	-	-	-	-	-
Interest Earnings / Accrued Interest	3,312	3,312	3,312	3,312	3,312
	<u>\$ 3,312</u>	<u>3,312</u>	<u>3,312</u>	<u>3,312</u>	<u>3,312</u>
<b>Expenditures:</b>					
Loans Provided	\$ -	-	-	-	-
Transfers Out	3,312	3,312	3,312	3,312	3,312
Bad Debt Expense	-	-	-	-	-
Administrative Expenses	-	-	-	-	-
	<u>\$ 3,312</u>	<u>3,312</u>	<u>3,312</u>	<u>3,312</u>	<u>3,312</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Program Income / Cash Balance:</b>					
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
Number of Active Loans:	<u>N/A</u>	<u>N/A</u>	<u>1</u>	<u>1</u>	<u>1</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**97-STBG-1118 Fund (Fund 374)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Grant Revenues	\$ -	-	-	-	-
Loan Payoffs	-	-	-	-	-
Transfers In	-	-	-	-	-
Interest Earnings / Accrued Interest	1,276	1,279	1,282	1,282	1,282
	<u>\$ 1,276</u>	<u>1,279</u>	<u>1,282</u>	<u>1,282</u>	<u>1,282</u>
<b>Expenditures:</b>					
Loans Provided	\$ -	-	-	-	-
Transfers Out	264	-	1,282	-	-
Bad Debt Expense	-	-	-	-	-
Administrative Expenses	-	-	-	-	-
	<u>\$ 264</u>	<u>-</u>	<u>1,282</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 1,012</u>	<u>1,279</u>	<u>-</u>	<u>1,282</u>	<u>1,282</u>
<b>Program Income / Cash Balance:</b>					
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 64,189</u>	<u>65,467</u>	<u>65,467</u>	<u>66,749</u>	<u>68,031</u>
Number of Active Loans:	<u>N/A</u>	<u>N/A</u>	<u>1</u>	<u>1</u>	<u>1</u>



**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**99-STBG-1362 Fund (Fund 383)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Grant Revenues	\$ -	-	-	-	-
Loan Payoffs	-	-	-	-	-
Transfers In	-	-	-	-	-
Interest Earnings / Accrued Interest	-	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>					
Loans Provided	\$ -	-	-	-	-
Transfers Out	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-
Administrative Expenses	-	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Program Income / Cash Balance:	 <u>\$ -</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Loan Receivable Balance:	 <u>\$ 110,000</u>	 <u>110,000</u>	 <u>110,000</u>	 <u>110,000</u>	 <u>110,000</u>
 Number of Active Loans:	 <u>N/A</u>	 <u>N/A</u>	 <u>1</u>	 <u>1</u>	 <u>1</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**CDBG Doris Drive Fund (Fund 392)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Grant Revenues	\$ -	-	-	-	-
Loan Payoffs	-	-	-	-	-
Transfers In	-	-	-	-	-
Interest Earnings / Accrued Interest	426	393	402	402	402
	<u>\$ 426</u>	<u>393</u>	<u>402</u>	<u>402</u>	<u>402</u>
<b>Expenditures:</b>					
Loans Provided	\$ -	-	-	-	-
Transfers Out	3,519	3,519	3,518	3,518	3,518
Bad Debt Expense	-	-	-	-	-
Administrative Expenses	-	-	-	-	-
	<u>\$ 3,519</u>	<u>3,519</u>	<u>3,518</u>	<u>3,518</u>	<u>3,518</u>
Excess (deficit) of revenues over expenditures	<u>\$ (3,093)</u>	<u>(3,126)</u>	<u>(3,116)</u>	<u>(3,116)</u>	<u>(3,116)</u>
<b>Program Income / Cash Balance:</b>					
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Loan Receivable Balance:</b>					
	<u>\$ 56,458</u>	<u>53,332</u>	<u>50,216</u>	<u>50,216</u>	<u>47,100</u>
<b>Number of Active Loans:</b>					
	<u>N/A</u>	<u>N/A</u>	<u>2</u>	<u>2</u>	<u>2</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**Housing Rehab Fund (Fund 394)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Grant Revenues	\$ -	-	-	-	-
Loan Payoffs	-	-	-	-	-
Transfers In	-	-	-	-	-
Interest Earnings / Accrued Interest	5,977	5,900	5,807	5,807	5,900
	<u>\$ 5,977</u>	<u>5,900</u>	<u>5,807</u>	<u>5,807</u>	<u>5,900</u>
<b>Expenditures:</b>					
Loans Provided	\$ -	-	-	-	-
Transfers Out	9,952	9,860	9,882	16,000	10,000
Bad Debt Expense	-	-	-	-	-
Administrative Expenses	-	-	-	-	-
	<u>\$ 9,952</u>	<u>9,860</u>	<u>9,882</u>	<u>16,000</u>	<u>10,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ (3,975)</u>	<u>(3,960)</u>	<u>(4,075)</u>	<u>(10,193)</u>	<u>(4,100)</u>
<b>Program Income / Cash Balance:</b>					
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 423,357</u>	<u>419,397</u>	<u>415,322</u>	<u>405,129</u>	<u>401,029</u>
Number of Active Loans:	<u>N/A</u>	<u>N/A</u>	<u>3</u>	<u>3</u>	<u>3</u>



**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**02-HOME-0586 Fund (Fund 140)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Grant Revenues	\$ -	-	-	-	-
Interest Earnings / Accrued Interest	75,561	60,118	72,800	60,000	60,000
	<u>\$ 75,561</u>	<u>60,118</u>	<u>72,800</u>	<u>60,000</u>	<u>60,000</u>
<b>Expenditures:</b>					
Loans Provided	\$ -	-	-	-	-
Administrative Expenses	-	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 75,561</u>	<u>60,118</u>	<u>72,800</u>	<u>60,000</u>	<u>60,000</u>
<b>Program Income / Cash Balance:</b>					
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 3,985,132</u>	<u>4,045,250</u>	<u>4,118,050</u>	<u>4,105,250</u>	<u>4,165,250</u>
Number of Active Loans:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**09-HOME-6272 Fund (Fund 150)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Grant Revenues	\$ -	-	-	-	-
Interest Earnings / Accrued Interest	13,521	13,947	13,947	13,947	14,000
	<u>\$ 13,521</u>	<u>13,947</u>	<u>13,947</u>	<u>13,947</u>	<u>14,000</u>
<b>Expenditures:</b>					
Loans Provided	\$ 81,029	-	-	-	-
Administrative Expenses	-	-	-	-	-
	<u>\$ 81,029</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ (67,508)</u>	<u>13,947</u>	<u>13,947</u>	<u>13,947</u>	<u>14,000</u>
 Program Income / Cash Balance:	 \$ -	 -	 -	 -	 -
 Loan Receivable Balance:	 \$ 510,470	 524,417	 538,364	 538,364	 552,364
 Number of Active Loans:	 N/A	 N/A	 8	 8	 8

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**12-HOME-8564 Fund (Fund 154)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Grant Revenues	\$ 128,189	371,785	-	-	-
Transfers In	3,917	-	-	-	-
Interest Earnings / Accrued Interest	1,619	11,611	14,568	14,568	15,000
	<u>\$ 133,725</u>	<u>383,396</u>	<u>14,568</u>	<u>14,568</u>	<u>15,000</u>
<b>Expenditures:</b>					
Loans Provided	\$ 135,613	340,850	-	-	-
Administrative Expenses	13,387	27,752	-	-	-
	<u>\$ 149,000</u>	<u>368,602</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ (15,275)</u>	<u>14,794</u>	<u>14,568</u>	<u>14,568</u>	<u>15,000</u>
<b>Program Income / Cash Balance:</b>					
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 137,232</u>	<u>489,694</u>	<u>504,262</u>	<u>504,262</u>	<u>519,262</u>
Number of Active Loans:	<u>N/A</u>	<u>N/A</u>	<u>7</u>	<u>7</u>	<u>7</u>



**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**HOME Grant Fund (Fund 380)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Grant Revenues	\$ -	-	-	-	-
Transfers In	-	-	-	-	-
Interest Earnings / Accrued Interest	121	147	144	144	150
	<u>\$ 121</u>	<u>147</u>	<u>144</u>	<u>144</u>	<u>150</u>
<b>Expenditures:</b>					
Loans Provided	\$ 8,068	-	-	-	-
Transfers Out	3,226	-	-	-	-
Administrative Expenses	-	-	-	-	-
	<u>\$ 11,294</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ (11,173)</u>	<u>147</u>	<u>144</u>	<u>144</u>	<u>150</u>
<b>Program Income / Cash Balance:</b>					
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 411,365</u>	<u>411,511</u>	<u>411,655</u>	<u>411,655</u>	<u>411,805</u>
Number of Active Loans:	<u>N/A</u>	<u>N/A</u>	<u>10</u>	<u>9</u>	<u>9</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**99-HOME-0369 Fund (Fund 384)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Grant Revenues	\$ -	-	-	-	-
Transfers In	-	-	-	1,222	-
Interest Earnings / Accrued Interest	(310)	(956)	144	144	150
	<u>\$ (310)</u>	<u>(956)</u>	<u>144</u>	<u>1,366</u>	<u>150</u>
<b>Expenditures:</b>					
Loans Provided	\$ -	-	-	-	-
Transfers Out	691	1	-	-	-
Bad Debt Expense	67,500	-	-	-	-
Administrative Expenses	3,635	-	-	-	-
	<u>\$ 71,826</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ (72,136)</u>	<u>(957)</u>	<u>144</u>	<u>1,366</u>	<u>150</u>
<b>Program Income / Cash Balance:</b>					
	<u>\$ -</u>	<u>(1,216)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Loan Receivable Balance:</b>					
	<u>\$ 486,229</u>	<u>486,376</u>	<u>486,520</u>	<u>486,520</u>	<u>486,670</u>
<b>Number of Active Loans:</b>					
	<u>N/A</u>	<u>N/A</u>	<u>9</u>	<u>9</u>	<u>9</u>

**City of Grass Valley**  
**Fiscal Year 2017-18 Final Budget**  
**00-HOME-0461 Fund (Fund 390)**

	Actual FY 2014-15	Actual FY 2015-16	Adjusted Budget FY 2016-17	Estimated FY 2016-17	Final Budget FY 2017-18
<b>Revenues:</b>					
Grant Revenues	\$ -	-	-	-	-
Loan Payoffs	-	-	-	21,301	-
Transfers In	-	-	-	-	-
Interest Earnings / Accrued Interest	47,524	47,524	47,533	47,533	45,000
	<u>\$ 47,524</u>	<u>47,524</u>	<u>47,533</u>	<u>68,834</u>	<u>45,000</u>
<b>Expenditures:</b>					
Loans Provided	\$ -	-	-	-	-
Transfers Out	16,614	-	-	-	-
Bad Debt Expense	-	-	-	-	-
Administrative Expenses	-	-	-	-	-
	<u>\$ 16,614</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 30,910</u>	<u>47,524</u>	<u>47,533</u>	<u>68,834</u>	<u>45,000</u>
<b>Program Income / Cash Balance:</b>					
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Loan Receivable Balance:</b>					
	<u>\$ 1,532,445</u>	<u>1,579,969</u>	<u>1,627,502</u>	<u>1,606,201</u>	<u>1,651,201</u>
<b>Number of Active Loans:</b>					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



**CITY OF GRASS VALLEY  
HISTORY OF APPROPRIATIONS LIMITS  
FISCAL YEAR 2017-18 BUDGET**

1978-79 BASE:		
TOTAL APPROPRIATIONS		\$5,436,250
LESS NON-PROCEEDS OF TAXES		3,260,107
		<hr/>
1978-79 APPROPRIATIONS BASE		2,176,143
1979-80	LIMIT	NOT APPLICABLE
1980-81	LIMIT	2,728,883
1981-82	LIMIT	3,149,749
1982-83	LIMIT	3,525,514
1983-84	LIMIT	3,710,562
1984-85	LIMIT	4,153,974
1985-86	LIMIT	4,405,705
1986-87	LIMIT	4,602,640
1987-88	LIMIT	4,901,812
1988-89	LIMIT	5,094,453
1989-90	LIMIT	5,532,576
1990-91	LIMIT	6,112,580
1991-92	LIMIT	6,631,725
1992-93	LIMIT	6,839,298
1993-94	LIMIT	7,173,056
1994-95	LIMIT	7,352,382
1995-96	LIMIT	7,934,247
1996-97	LIMIT	8,405,264
1997-98	LIMIT	8,797,587
1998-99	LIMIT	9,272,657
1999-00	LIMIT	10,045,524
2000-01	LIMIT	10,634,192
2001-02	LIMIT	12,636,442
2002-03	LIMIT	12,670,584
2003-04	LIMIT	12,994,386
2004-05	LIMIT	13,576,534
2005-06	LIMIT	15,143,267
2006-07	LIMIT	15,685,396
2007-08	LIMIT	16,392,807
2008-09	LIMIT	17,320,640
2009-10	LIMIT	17,329,300
2010-11	LIMIT	16,805,955
2011-12	LIMIT	17,301,791
2012-13	LIMIT	17,815,654
2013-14	LIMIT	18,720,689
2014-15	LIMIT	18,686,992
2015-16	LIMIT	19,486,795
2016-17	LIMIT	20,546,877
2017-18	LIMIT	21,352,315

THE 2017-2018 LIMIT IS CALCULATED BY MULTIPLYING THE POPULATION FACTOR FOR NEVADA COUNTY OF 0.22 TIMES THE PERCENTAGE CHANGE IN CALIFORNIA PER CAPITA INCOME OF 1.0369 FOR A TOTAL CALCULATION FACTOR OF 1.0392. THE 2016-2017 LIMIT TIMES THE CALCULATION FACTOR DETERMINES THE 2017-2018 LIMIT.

APPROPRIATIONS IN THE 2017-2018 ADMIN. PROPOSED BUDGET THAT ARE SUBJECT TO THE LIMITATION HAVE BEEN CALCULATED TO BE: \$11,655,000