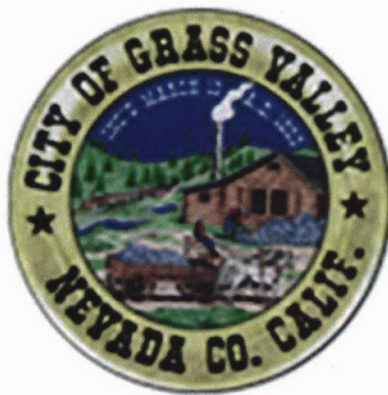


City of Grass Valley



Fiscal Year 2018-2019

Operating Budget



City of Grass Valley
125 East Main Street
Grass Valley, CA 95945
(530) 274-4319
www.cityofgrassvalley.com

CITY OF GRASS VALLEY

Howard Levine – Mayor

Lisa Swarthout – Vice-Mayor

Ben Aguilar – Council Member

Jan Arbuckle – Council Member

Jason Fouyer – Council Member

Tim Kiser – City Manager

Andy Heath – Finance / Administrative Services Director

Alex Gammelgard – Police Chief

Mark Buttron – Fire Chief

Tom Last – Community Development Director

Bjorn Jones – Assistant City Engineer

Mike Busse – Public Works Director of Operations

**City of Grass Valley
Proposed Operating Budget
Fiscal Year 2018-19**

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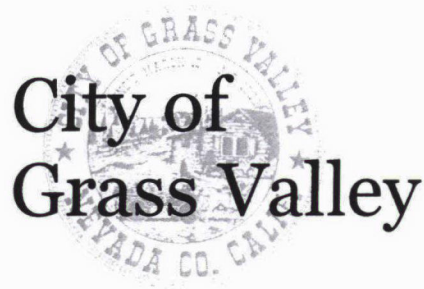
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FINANCE DEPARTMENT

June 26, 2018

Honorable Mayor and Councilmembers
City of Grass Valley

RE: Fiscal Year 2018-19 Operating Budget

Mayor Levine and Councilmembers:

We are pleased to present to you the operating budget for the City of Grass Valley for the 2018-19 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 City Manager and Finance Director worked closely with city department heads, met with the Measure N Oversight Committee and presented several budget development items including 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 \$31.7 million and citywide expenditures of \$39.5 million (net of transfers). Taken as a whole, the proposed budget anticipates spending approximately \$7.8 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 \$7.8 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 \$12.6 million and \$12.9 million, respectively. General Fund revenues are expected to be 2.2% higher than those anticipated to be received in fiscal year 2017-18, primarily as a result of conservative increases projected in property and sales tax collections. General Fund expenditures are expected to rise 6.7% over those anticipated to be realized in FY 2017-18 due to cost increases related to programmed employee salaries and benefits and one-time allocations for capital outlay and projects. There are four new staff positions added to the budget in FY 2018-19

– a Building Official and an Police Officer for the School Resource Program funded by the General Fund (the School Resource Officer is partially funded by sources outside the City); and a Police Officer and Community Service Officer funded by Measure N.

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 \$2.9 and \$4.9 million, respectively. Revenues are expected to grow by 0.5% due to slight anticipated increases in sales tax collections; and expenditures are expected to grow by 90.0% solely related to the carryover of FY 2017-18 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 2017-18 Estimated----		-----FY 2018-19 Proposed Budget-----			
	Revenues	Expenditures	Revenues	Percent Change	Expenditures	Percent Change
General Fund	\$ 12,331,042	\$ 12,122,669	\$ 12,598,593	2.2%	\$ 12,938,749	6.7%
Measure N Fund	2,860,000	2,554,970	2,874,875	0.5%	4,853,815	90.0%
Enterprise Funds	10,102,000	9,725,115	11,000,000	8.9%	14,157,475	45.6%
Special Revenue Funds	7,931,102	4,921,638	10,892,538	37.3%	13,190,499	168.0%
Assessment District Funds	77,229	84,939	79,651	3.1%	137,091	61.4%
Trust & Agency / Internal Service Funds	965,156	992,987	958,988	-0.6%	944,860	-4.8%
Less: Transfers	\$ (1,938,976)	\$ (1,937,976)	\$ (6,681,021)		\$ (6,681,021)	
Subtotal - Operating Funds	\$ 32,327,553	\$ 28,464,342	\$ 31,723,624	-1.9%	\$ 39,541,468	38.9%
CDBG / HOME Loan Funds	\$ 1,289,962	\$ 953,117	\$ 219,801	N/A	\$ 145,171	N/A
Total Operating & CDBG / Home Funds	\$ 33,617,515	\$ 29,417,459	\$ 31,943,425		\$ 39,686,639	

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,

Tim Kiser
City Manager

Andy Heath
Finance Director

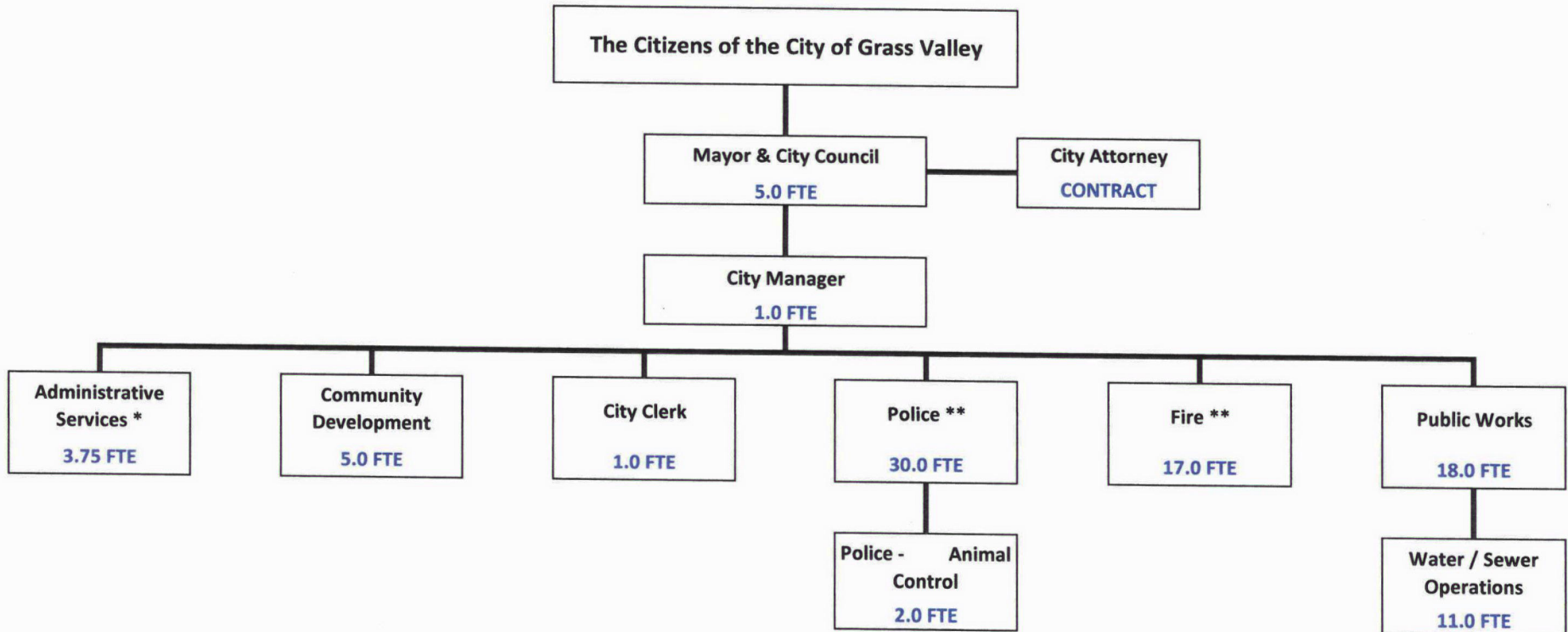
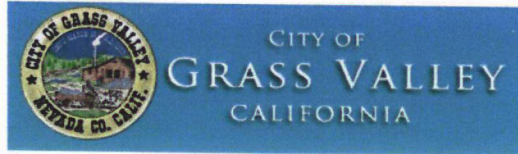
COMMUNITY PROFILE

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 13,041.

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 2018-19:

93.75

* Contracted Positions / Functions - Administrative Services:

- Finance Director
- Information Technology Operations

** Contracted Functions - Police / Fire:

- Dispatching Services

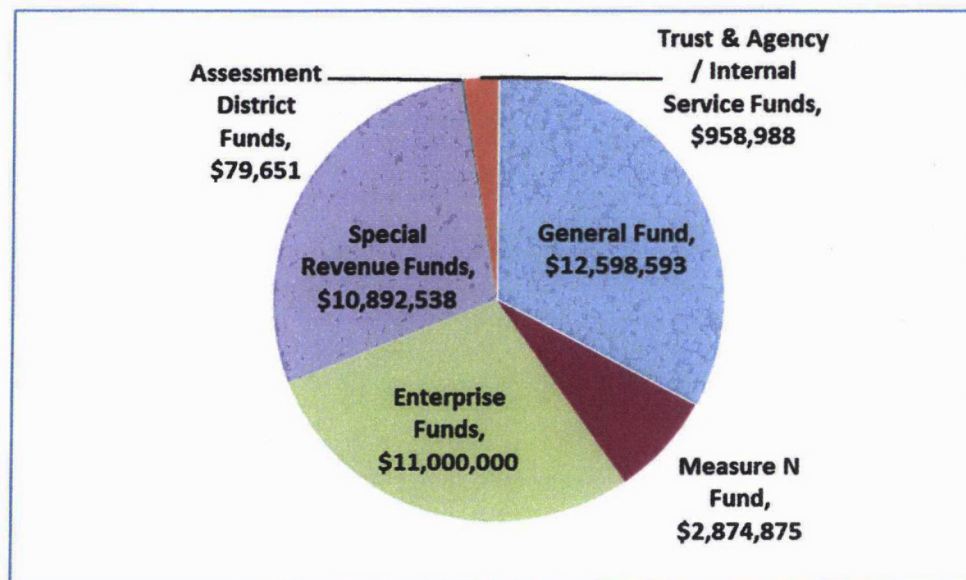
CITY OF GRASS VALLEY FISCAL YEAR 2018-19 Budget Overview

Following is a summary of the 2018-19 operating 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 2018-19 fiscal year are \$31.7 million, compared to an estimated \$32.3 million for FY 2017-18. Total planned spending for the 2018-19 fiscal year is \$39.5 million, compared to \$28.5 million anticipated for FY 2017-18.

Citywide Revenues

Total estimated revenues for FY 2018-19 decrease slightly by approximately \$600,000 from the FY 2017-18 estimated actuals. This decrease in expected revenues can be largely attributed to variations in capital funding sources for proposed capital projects that are carried over into the coming fiscal year offset by nominal increases in discretionary revenue sources. 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 2018-19 Budgeted Revenues **Total Revenues = \$38,404,645 (net of transfers = \$31,723,624)**

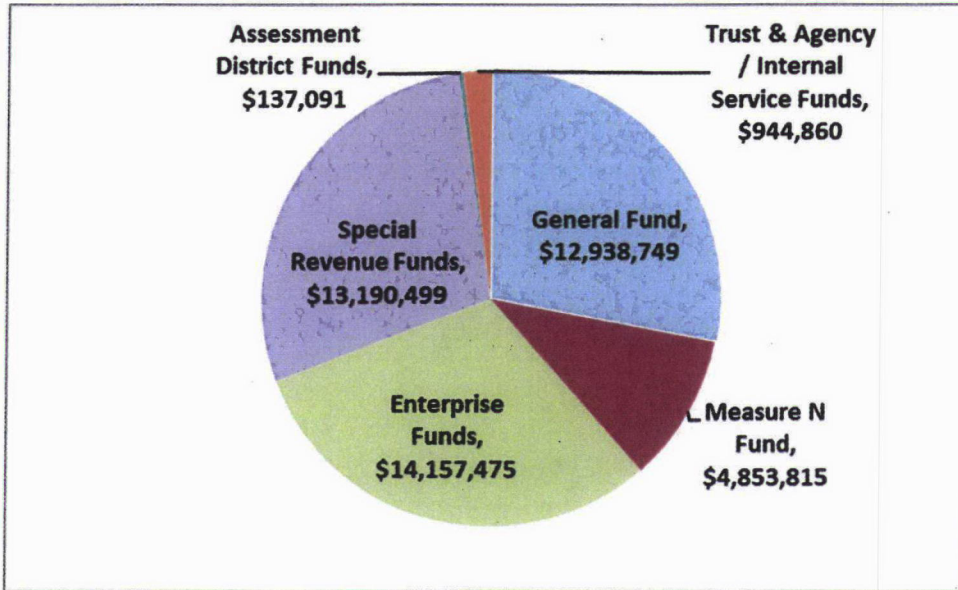


Citywide Expenditures

Anticipated expenditures for FY 2018-19 are \$39.5 million (net of transfers), an increase of approximately \$11.0 million from the \$28.5 million anticipated by the end of FY 2017-18. The majority of the increase in expenditures can be attributed to the \$17.9 million budgeted for

citywide capital projects and outlay – 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 2018-19 Budgeted Expenditures
Total Expenditures = \$46,222,489 (net of transfers = \$39,541,468)



Taken as a whole, the above estimates indicate the City will be spending approximately \$7.8 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 2018-19 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 2018-19 General Fund Operating Budget:

	Revenues	Expenditures
FY 2017-18 Estimated	\$12,331,042	\$12,122,669
FY 2018-19 Budget	\$12,598,593	\$12,938,749

The FY 2018-19 General Fund Operating Budget reflects revenues of \$12,598,593 and expenditures of \$12,938,749. Expenditures are higher than revenues by \$340,156 primarily due to recommended one-time funding allocations for the following (note - \$200,388 of the \$340,156 amount noted above is funded with restricted reserves, which can only be used for specific purposes):

- *Capital and Outlay* - \$690,000 (City Hall Security and Improvements / Fire Station No. 2 Improvements / Park Improvements / Pickle Ball Courts Project / Wolf Creek Trail Project / Condon Park Accessibility & Connectivity).
- *Community Contributions* - \$35,000 (Center for the Arts / Wild & Scenic Film Festival / Grass Valley Downtown Business Association).
- *Appropriation for Contingencies* - \$250,000 (Amount set aside in budget for contingencies that might arise throughout the course of the fiscal year).

FY 2018-19 budgeted revenue of \$12,598,593 reflects a 2% increase from FY 2017-18
Estimated Budget revenues of \$12,331,042 primarily due to:

- Anticipated 4% increase in property taxes consistent with current housing market activity;
- Nominal increases in Franchise, Business License, Transient Occupancy Tax and Development revenue sources consistent with the current state of the economy;
- Potential receipt of a \$250,000 FEMA grant related to procurement of fire SCBA equipment; and
- A reduction in sales tax related to an overpayment of amounts received in pooled taxes during FY 2017-18.

FY 2018-19 budgeted expenditures of \$12,938,749 reflects a 7% increase from FY 2017-18
Estimated Budget expenditures of \$12,122,699 primarily due to:

- Anticipated increases of approximately \$496,000 in Personal Services costs related to bargained salary adjustments, increased CalPERS retirement costs, and increased health benefit contributions;
- Anticipated decreases of approximately \$295,000 in Non-Personal Services (Services and Supplies) costs related to removal of one-time expenditures from FY 2017-18 and hiring of a Building Official to replace previously contracted services;
- Anticipated decreases of approximately \$225,000 in direct capital outlay primarily related to reduction of prior year one-time costs for a dump truck and Information Technology efficiency efforts; offset by the potential purchase of SCBA equipment for the Fire Department through a FEMA grant;
- Anticipated increases of \$535,000 in transfers out for capital projects; and
- The inclusion of an Appropriation for Contingencies in the amount of \$250,000.

As part of the FY 2018-19 Budget development process and in response to the likely continued volatile impacts of annually required CalPERS employer contributions, staff is recommending the set-aside of an additional \$500,000 into the Pension Reserve, bringing the set-aside in the General Fund to \$1.5 million, roughly the amount of the required employer cost contribution by the General Fund and Measure N Fund during FY 2018-19. This restricted reserve can be used in the future to offset unanticipated swings in annually required pension obligations and/or reduce the pension unfunded liability, in lieu of adjusting operating budgets which could impact service levels.

Taking into account the above recommended use of \$340,156 in General Fund reserves (\$200,388 of which is from restricted reserves) to balance the FY 2018-19 Preliminary Budget; and moving \$500,000 from undesignated reserves to the designated Pension Reserve, total General Fund reserves are anticipated to be approximately \$7.77 million at the end of FY 2018-19. Projected reserve levels as of June 30, 2019 are expected to include:

- **\$ 1,977,046 Designated Reserves (See Attachment A for list)**
- **5,792,499 Undesignated Reserves (49% of base operating budget)**
- **\$ 7,769,545 Total General Fund Reserves**

Measure N Fund

FY 2018-19 Measure N Fund Operating Budget:

	Revenues	Expenditures
FY 2017-18 Estimated	\$2,860,000	\$2,554,970
FY 2018-19 Budget	\$2,874,875	\$4,853,815

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 2018-19 budgeted revenue of \$2,874,875 reflects a slight increase from the FY 2017-18 anticipated revenues primarily due to conservative increases projected for transactional sales tax collections.

FY 2018-19 budgeted expenditures of \$4,853,815 reflects a \$2.3 million increase from the FY 2017-18 estimated amount primarily due to the carryover of unexpended Street Rehabilitation Project funds from FY 2017-18 and the inclusion of an additional police officer position and community service officer position (12.2 FTE allocated to Measure N - 7.0 Police / 5.2 Fire). The purchase of a new fire truck (\$600,000) and an annual appropriation of \$2.475 million (\$1.7 million of which is anticipated to be carried over from FY 2017-18) are also included in the Measure N Preliminary Budget. City staff has met with the Measure N Oversight Committee to review FY 2018-19 budget elements prior to consideration of this Final Budget.

It is anticipated that the Measure N Fund will have approximately \$1.31 million in Fund Balance on June 30, 2019. These funds may be appropriated for any Measure N related purpose in future fiscal years.

Water Fund

FY 2018-19 Water Fund Operating Budget:

	Revenues	Expenditures
FY 2017-18 Estimated	\$2,104,000	\$1,987,022
FY 2018-19 Budget	\$2,104,000	\$3,126,950

FY 2018-19 Water Fund revenues are currently projected to fall in line with prior year anticipated amounts. FY 2018-19 Water Fund expenditures are recommended to be \$1.1 million higher than those anticipated for FY 2017-18 primarily due to the carryover of capital projects currently underway or not started in the prior fiscal year. The majority of capital projects originally budgeted in FY 2017-18 are recommended to continue to be funded in FY 2018-19, with the only addition being for the Richardson St. Line Replacement (\$370,000).

Also recommended for the Water Fund in FY 2018-19 is the funding of a Pension Reserve similar the one currently in place in the General Fund. Staff is recommending the set-aside of \$75,000 from Unobligated Fund Balance into the Pension Reserve, which can be used to offset unanticipated swings in annually required pension obligations and/or reduce the pension unfunded liability related to staff funded by the Water Enterprise Fund.

It is anticipated that the Water Fund will have approximately \$3.02 million in Fund Balance at the end of FY 2018-19, \$1.91 million of which is reserved for specific purposes. The \$3.02 million ending Fund Balance assumes all capital projects are completed by the end of the fiscal year.

Sewer Fund

FY 2018-19 Sewer Fund Operating Budget:

	Revenues	Expenditures
FY 2017-18 Estimated	\$7,998,000	\$7,738,093
FY 2018-19 Budget	\$8,896,000	\$11,030,525

FY 2018-19 Sewer Fund revenues are currently projected to be approximately \$898,000 higher than those anticipated to be received in FY 2017-18. This increase is primarily due the carryover of anticipated receipts of grant funds in FY 2018-19 related to the Wastewater Treatment Plant Improvement Project as the project continues into the coming fiscal year. FY 2018-19 Sewer Fund expenditures are recommended to be \$3.3 million higher than those anticipated in the prior year primarily due to the carryover of capital projects, particularly the Wastewater Treatment Plant Improvement Project. Funding to complete a Sewer Rate Study is also recommended in the Preliminary Budget for FY 2018-19.

Similar to the Water Fund, the funding of a Pension Reserve is recommended for the Sewer Fund. Staff is recommending the set-aside of \$175,000 from Unobligated Fund Balance into the Pension Reserve, which can be used to offset unanticipated swings in annually required pension obligations and/or reduce the pension unfunded liability related to staff funded by the Sewer Enterprise Fund.

It is anticipated that the Sewer Fund will have approximately \$6.64 million in Fund Balance at the end of FY 2018-19, \$5.24 million of which is reserved for specific purposes. The \$6.64 million ending Fund Balance assumes all capital projects are completed by the end of the fiscal year.

Capital Projects Fund

FY 2018-19 Capital Projects Fund Operating Budget:

	Revenues	Expenditures
FY 2017-18 Estimated	\$4,567,142	\$3,824,233
FY 2018-19 Budget	\$8,468,952	\$8,410,124

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 approximately \$8.4 million for FY 2018-19. Projects were updated consistent with current cost and funding estimates, with one new project – Condon Park Accessibility, being added.

Special Projects Fund

FY 2018-19 Special Projects Fund Operating Budget:

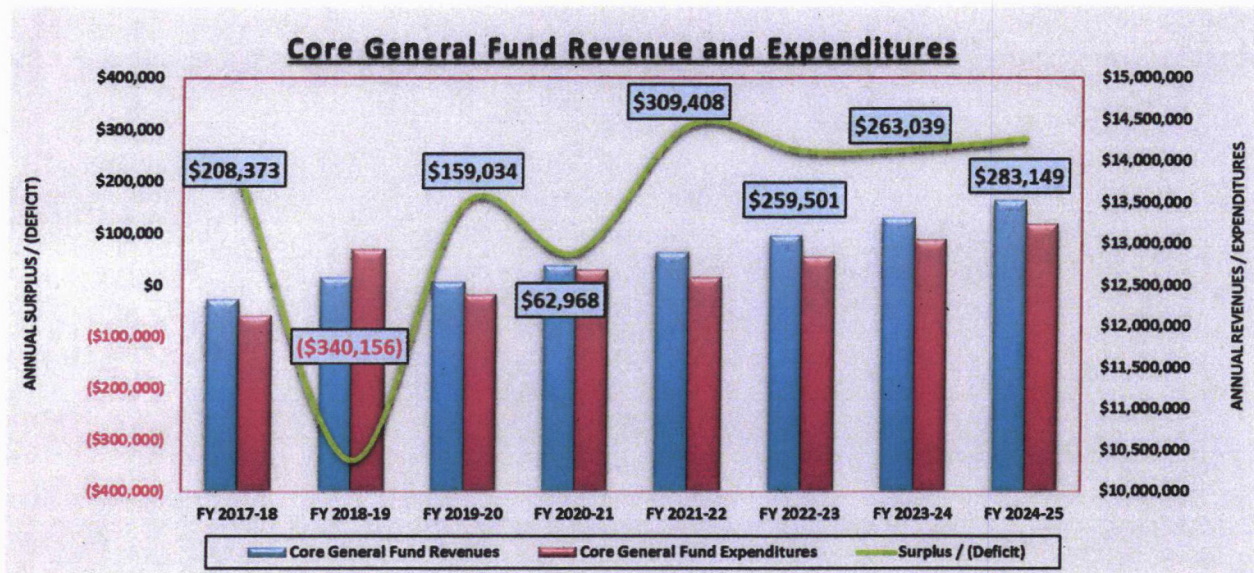
	Revenues	Expenditures
FY 2017-18 Estimated	\$2,041,205	\$1,000
FY 2018-19 Budget	\$432,909	\$760,000

The Special Projects Fund accounts for capital projects funded by other specific revenue sources. For the coming fiscal year, revenues related to the continued reimbursement for Storm Damage costs are budgeted at \$432,909. New projects recommended for FY 2018-19 include \$450,000 towards parking lot construction, \$160,000 for a City entrance sign, and \$50,000 to start a citywide broadband capability study. Capital projects are typically funded with non-discretionary (grants, fees, etc.) revenue sources and transfers in from other funds. It is anticipated the Special Projects Fund will have \$1.84 million remaining for future projects on June 30, 2019.

General 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 – the fund 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 revenues are anticipated to be slightly higher than baseline expenditures forecasted for each year, with the exception of FY 2018-19, where carryover fund balances from FY 2017-18 are proposed to be used for certain capital outlay and projects. Although the forecast indicates the likelihood of a surplus each year, it should be mentioned that economic forces and anticipated volatility in personnel-related cost drivers could significantly impact forecasts for future years. Additionally, this forecast does not include the 12.2 public safety positions and street reahabilitation projects funded by the Measure N Transactions Tax. To the extent Measure N funds were not available, approximately \$2.8 million in annual costs would likely be required to be borne by the General Fund.

**CITY OF GRASS VALLEY
FISCAL YEAR 2018-19 FINAL BUDGET**

SCHEDULE OF FUNDS PRESENTED

Fund	Description
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.
<i>Enterprise Funds:</i>	
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.
<i>Special Revenue Funds:</i>	
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 2018-19 FINAL BUDGET
SCHEDULE OF FUNDS PRESENTED**

Fund	Description
<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 2018-19 FINAL BUDGET
SCHEDULE OF FUNDS PRESENTED**

Fund	Description
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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 2018-19 FINAL BUDGET
SCHEDULE OF FUNDS PRESENTED**

Fund	Description
-------------	--------------------

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 2018-19 Final Budget Update

Fund - Description	Total Fund Balance 6/30/2017	-----FY 2017-18 Estimated-----		Estimated Fund Balance 6/30/2018	-----FY 2018-19 Final Budget Update-----		
		Fiscal Year 2017-18 Estimated Revenues	Expenditures		Fiscal Year 2018-19 Revenues	Expenditures	Estimated Fund Balance 6/30/2019
100 - General Fund	\$ 7,901,328	\$ 12,331,042	12,122,669	\$ 8,109,701	\$ 12,598,593	\$ 12,938,749	\$ 7,769,545
105 - Measure N Fund	2,986,060	2,860,000	2,554,970	3,291,090	2,874,875	4,853,815	1,312,150
Enterprise Funds							
200/201/204 - Water Enterprise Fund	\$ 3,925,413	\$ 2,104,000	1,987,022	\$ 4,042,391	\$ 2,104,000	3,126,950	\$ 3,019,441
210/212/215 - Sewer Enterprise Fund	8,511,195	7,998,000	7,738,093	8,771,102	8,896,000	11,030,525	6,636,577
Special Revenue Funds							
110 - Gas Tax Fund	\$ 922,648	\$ 717,965	643,976	\$ 996,637	\$ 1,291,380	\$ 1,888,909	\$ 399,108
112 - Traffic Safety Fund	21,596	195,000	162,000	54,596	150,000	162,000	42,596
118 - Developer Impact Fee Fund	2,821,570	273,390	160,000	2,934,960	15,000	1,487,112	1,462,848
121 - Fire Reserve Fund	12,721	71,722	13,959	70,484	75	-	70,559
180 - Capital Projects Fund	(801,737)	4,567,142	3,824,233	(58,828)	8,468,952	8,410,124	-
182 - Special Projects Fund	126,477	2,041,205	1,000	2,166,682	432,909	760,000	1,839,591
350 - E. Daniels Park Fund	95,562	500	-	96,062	200	-	96,262
352 - Animal Shelter Fund	29,610	100	10,000	19,710	100	-	19,810
397 - DUI Grant Fund	25,810	-	3,206	22,604	-	-	22,604
507- EPA Site Grant Fund	(12,382)	64,078	103,264	(51,568)	533,922	482,354	-
Assessment District Funds							
134 - Whipering Pines Improvement Dist. L&L	\$ 32,243	\$ 23,031	23,158	\$ 32,116	\$ 23,742	33,677	22,181
135 - Litton Business Park Improvement Dist. L&L	21,453	5,197	3,152	23,498	5,355	23,630	5,223
136 - Morgan Ranch Improvement Dist. L&L	17,261	22,501	33,492	6,270	23,157	20,132	9,295
138 - Ventana Sierra Improvement Dist.	18,930	4,605	18,310	5,225	4,747	9,035	937
139 - Scotia Pines Improvement Dist.	14,063	3,556	5,203	12,416	3,665	12,155	3,926
160 - Morgan Ranch 2003-1 Improvement Dist. MA	18,863	2,074	312	20,625	2,158	20,028	2,755
161 - Morgan Ranch West BAD	10,338	2,115	213	12,240	2,193	615	13,818
162 - Morgan Ranch West Improvement Dist. L&L	5,574	1,367	411	6,530	1,488	6,378	1,640
163 - Ridge Meadows Improvement Dist. L&L	-	8,895	469	8,426	9,144	8,144	9,426
164 - Ridge Meadows BAD	-	3,888	219	3,669	4,002	3,297	4,374
Trust & Agency / Internal Service Funds							
120 - Downtown Assessment District Fund	\$ 52,125	\$ 61,010	110,381	\$ 2,754	\$ 60,000	62,254	\$ 500
310 - Vehicle Replacement IS Fund	122,187	5,358	30,000	97,545	200	30,000	67,745
580 - Grass Valley Successor Agency Fund	572,921	898,788	852,606	619,103	898,788	852,606	665,285

City of Grass Valley
Budgeted Funds Synopsis
Annual Operations and Fund Balance
Fiscal Year 2018-19 Final Budget Update

Fund - Description	Total Loans Receivable 6/30/2017	-----FY 2017-18 Estimated-----		Estimated Loans Receivable 6/30/2018	-----FY 2018-19+ Final Budget Update-----		
		Fiscal Year 2017-18 Estimated			Fiscal Year 2018-19		Estimated
		Revenues	Expenditures		Revenues	Expenditures	Loans Receivable 6/30/2019
CDBG & HOME Loan / Program Income Funds							
140 - 02-HOME-0586 Fund	\$ 4,116,950	\$ 75,000	-	\$ 4,191,950	\$ 80,000	-	\$ 4,271,950
150 - 09-HOME-6272 Fund	538,325	104,077	-	460,248	13,000	-	473,248
154 - 12-HOME-8564 Fund	503,988	75,268	-	456,720	15,000	-	471,720
380 - HOME Grant Fund	528,807	84,100	91,383	529,447	150	67,000	584,447
384 - 99-HOME-0369	486,522	122	121	486,644	150	-	486,794
390 - 00-HOME-0461	1,606,192	65,487	-	1,635,753	47,524	-	1,683,277
144 - 04-STBG-1960 Fund	\$ 271,760	\$ 895	1,176	\$ 271,479	\$ 895	1,176	\$ 271,198
356 - CDBG Fund	-	804,951	791,612	-	15,000	14,303	-
360 - CDBG Revolving Fund	547,982	19,967	11,465	541,476	21,500	38,408	544,976
361 - CDBG Revolving Loan Fund	339,420	32,089	32,089	314,432	7,000	7,000	314,432
362 - CDBG Housing Fund	73,060	-	-	73,060	-	-	73,060
364 - 86-STBG-217 Fund	4,627	2,085	2,085	2,727	2,025	2,025	877
366 - 91-STBG-467 Fund	52,005	1,017	709	51,345	350	350	51,345
370 - 95-STBG-897 Fund	31,628	1,380	1,380	30,638	375	375	30,263
374 - 97-STBG-1118 Fund	66,742	1,275	-	68,017	1,282	-	69,299
383 - 99-STBG-1362 Fund	110,000	-	-	110,000	-	-	110,000
392 - CDBG Doris Drive Fund	50,176	350	3,534	46,992	350	3,534	43,808
394 - Housing Rehab Fund	405,891	21,899	17,563	393,801	15,200	11,000	379,601

Total Budget (Excluding CDBG & HOME):	Fund Balance June 30, 2017	Fiscal Year 2017-18 (Est.)		Est. Fund Balance June 30, 2018	Fiscal Year 2018-19		Est. Fund Balance June 30, 2019
		Revenues	Expenditures		Revenues	Expenditures	
General Fund	\$ 7,901,328	\$ 12,331,042	12,122,669	\$ 8,109,701	\$ 12,598,593	12,938,749	\$ 7,769,545
Measure N Fund	2,986,060	2,860,000	2,554,970	3,291,090	2,874,875	4,853,815	1,312,150
Enterprise Funds	12,436,608	10,102,000	9,725,115	12,813,493	11,000,000	14,157,475	9,656,018
Special Revenue Funds	3,241,875	7,931,102	4,921,638	6,251,339	10,892,538	13,190,499	3,953,378
Assessment District Funds	138,725	77,229	84,939	131,015	79,651	137,091	73,575
Trust & Agency / Internal Service Funds	747,233	965,156	992,987	719,402	958,988	944,860	733,530
Total:	\$ 27,451,829	\$ 34,266,529	30,402,318	\$ 31,316,040	\$ 38,404,645	46,222,489	\$ 23,498,196
LESS: Transfers:		\$ (1,938,976)	(1,938,976)		\$ (6,681,021)	(6,681,021)	
Total Operating Budget Net of Transfers:		\$ 32,327,553	28,463,342		\$ 31,723,624	39,541,468	

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Capital Outlay / Projects Reconciliation

Fund	Capital Outlay / Project	Outlay	Project
<u>General Fund</u>			
- Information Services	IT Equipment Replacement	\$ 30,000	
- Police	Police Equipment - Base Budget	\$ 42,500	
- Fire	Fire Department Base Budget	\$ 5,000	
	Breathing Apparatus (Grant)	250,000	
- Building	Vehicle Build-Out	\$ 7,500	
<u>Measure N Fund</u>			
- Police	Vehicles Build-Out	\$ 40,000	
- Fire	Fire Engine / Build-Out	\$ 600,000	
	Vehicles Build-Out	15,000	
	Breathing Apparatus (Match)	25,000	
	Radio Equipment	4,000	
<u>Developer Impact Fund</u>			
	City Hall / Park Improvements Outlay	\$ 60,000	
<u>Capital Projects Fund</u>			
	Storm Drain Plan	\$ 150,000	
	Street Maintenance Projects	200,000	
	Street Rehabilitation Projects	1,535,909	
	Storm Drain Maintenance	50,000	
	Public Education / Outreach Project	10,000	
	Peabody Creek Restoration	580,000	
	E Main / Murphy Improvements	800,000	
	Pickle Ball Project	235,000	
	NE Sidewalk Project	547,615	
	Wolf Creek Trail Project Study Report	250,000	
	Annual Sidewalk Maintenance / Repairs	100,000	
	Florence Avenue Project	200,000	
	Playground Maintenance Projects	50,000	
	McKnight Analysis Project	10,000	
	Maston Creek - Phase I	170,000	
	Street Rehabilitation (Measure N)	2,475,000	
	Wolf Creek Trail - Phase I	500,000	
	General Fund City Hall Projects	155,000	
	Condon Park Accessibility	391,600	

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Capital Outlay / Projects Reconciliation

Fund	Capital Outlay / Project	Outlay	Project
<u><i>Special Projects Fund</i></u>			
	Grass Valley SS I/I Project	\$	100,000
	Parking Lot Construction		450,000
	City Entrance Sign		160,000
	Broadband Study		50,000
<u><i>Water Fund</i></u>			
	Water Systems Plan	\$	76,000
	Empire Water Tank		170,000
	Water Line Project		150,000
	Jan/Hill Water Project		10,000
	Water Treatment Plant Maintenance		30,000
	Annual Water System Maintenance		150,000
	Annual Flushing Program		100,000
	2014 Water Line Project		250,000
	Waterline Reconfiguration Project		55,000
	Water Rate Impact Fee Study		75,000
	Richardson Street Line Replacement		370,000
<u><i>Sewer Fund</i></u>			
	NPDES 2008-13 Project	\$	60,000
	WWTP Future Analysis		20,000
	Sewer Line Projects		600,000
	2013 Sewer Line Repairs		60,000
	Annual Sewer Maintenance		150,000
	Annual WWTP Projects		680,000
	Sewer Line Repair		-
	GV Sewer System Project		815,000
	Ocean Avenue Replacement		200,000
	Wolf Creek Trail Access Road		200,000
	2018 WWTP Improvements Project		3,120,000
	Slate Creek Lift Station Project		250,000
	Sewer Rate Study		100,000
Citywide Capital Outlay / Projects Totals:		\$ 1,079,000	\$ 16,861,124
			<u>\$ 17,940,124</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 2018-19 Final Budget
General Fund Revenue and Expenditure Detail

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
REVENUES					
Taxes	\$ 9,054,380	9,816,333	9,464,133	10,190,818	10,265,559
Franchises	626,703	684,560	718,712	717,000	731,340
Licenses	190,879	194,487	207,255	193,000	196,780
Services Charges / Fees	1,121,926	984,283	903,872	833,642	862,952
Interest & Use of Money	17,257	33,731	30,424	30,000	30,000
Other Agencies	289,815	240,418	247,711	221,407	432,300
Cost Reimbursements / Transfers	246,481	225,951	242,931	79,000	75,112
Other Revenues	179,991	376,550	71,652	66,175	4,550
Other Financing Sources	93,884	-	-	-	-
Total Revenues	\$ 11,821,316	12,556,313	11,886,690	12,331,042	12,598,593
EXPENDITURES					
City Council	\$ 16,622	25,342	25,506	25,060	25,060
City Manager	279,935	358,704	285,100	294,200	315,352
Finance Department	441,022	532,732	584,878	575,925	576,732
Personnel	25,479	29,051	19,349	20,850	20,850
Information Systems	75,426	97,397	124,543	395,180	164,000
City Attorney	84,960	172,335	211,970	150,000	180,000
Police Department	3,558,796	3,775,803	3,775,985	4,139,500	3,886,640
Police Department - Animal Control	146,439	133,440	215,637	205,915	198,862
Fire Department	1,932,545	1,828,558	2,017,088	2,271,500	2,382,140
Community Development - Planning	325,387	258,045	285,221	339,000	341,421
Community Development - Building	272,636	256,946	268,712	326,450	348,144
Public Works - Engineering	446,511	476,573	326,440	403,104	317,434
Public Works - Facilities	100,756	116,845	106,524	134,558	124,856
Public Works - Fleet Services	169,039	117,874	113,985	242,808	112,598
Public Works - Streets	514,660	576,325	546,843	622,546	562,137
Parks and Recreation - Swimming Pool	35,612	36,998	32,606	27,412	27,690
Parks and Recreation - Parks Maintenance	214,043	178,054	259,578	298,500	347,970
Parks and Recreation - Recreation	8,214	4,546	4,342	5,972	5,322
Non-Departmental	825,130	869,613	984,237	1,062,255	1,631,408
Debt Service	473,468	430,184	427,176	426,934	430,133
Appropriation for Contingency	-	-	-	-	250,000
Transfers Out	450,573	78,854	840,105	155,000	690,000
Total Expenditures	\$ 10,397,253	\$ 10,354,219	\$ 11,455,825	\$ 12,122,669	\$ 12,938,749
Excess / (Deficit) of Revenues over Expenditures	\$ 1,424,063	2,202,094	430,865	208,373	(340,156)
Beginning Fund Balance	3,812,946	5,237,009	7,439,103	7,901,328	8,109,701
Additions to Fund Balance - Asset Forfeiture	-	-	31,360	-	-
Ending Fund Balance	\$ 5,237,009	7,439,103	7,901,328	8,109,701	7,769,545
Less - Designated Reserves:					
Encumbrance Reserves	\$ 17,848	28,799	-	-	-
Construction Deposits	-	-	34,624	34,624	34,624
Asset Forfeiture Funds	12,282	44,372	75,733	75,733	38,233
Narcotics Investigation	12,823	12,823	12,823	12,823	12,823
SMA Park Funds	167,888	167,888	167,888	162,888	-
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	10,700	10,700	10,700
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	4,776	4,776	4,776
Reserves Held in Trust	-	-	75,000	25,000	25,000
Property Tax Audit Reserve	-	-	87,000	87,000	87,000
Pension Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,500,000
Amount Not Obligated at Year End	\$ 3,750,491	5,908,562	6,168,894	6,432,267	5,792,499

City of Grass Valley
Fiscal Year 2018-19 Final Budget
General Fund Revenue Account Detail

Description	Adjusted Budget FY 2016-17	Actuals FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Property Taxes	2,440,000	2,212,651	2,605,000	2,707,600
RPTTF Residual Property Tax Distributions	150,000	201,757	200,000	208,000
Property Tax in Lieu of MVLF	1,139,000	1,139,569	1,202,000	1,250,080
Sales Taxes	6,020,000	5,970,084	6,325,000	6,244,875
ERAF in Lieu of Sales Tax	-	-	-	-
Sales Tax Payment to Nevada County	(988,661)	(974,008)	(1,025,000)	(1,040,375)
Transient Occupancy Taxes	825,000	843,602	825,000	841,500
Real Estate Transfer Taxes	55,000	62,566	45,000	37,000
Property Tax Homeowners Exemption	23,000	20,154	23,000	23,000
Property Tax Payment to NCCFPD	(20,000)	(12,242)	(9,182)	(6,121)
TOTAL TAXES	9,643,339	9,464,133	10,190,818	10,265,559
Franchise - Gas & Electric	138,000	147,188	147,000	149,940
Franchise - Solid Waste	390,000	396,596	395,000	402,900
Franchise - Cable TV	169,000	174,928	175,000	178,500
TOTAL FRANCHISES	697,000	718,712	717,000	731,340
Business Licenses	189,000	196,070	189,000	192,780
Business License Penalties	1,000	11,185	4,000	4,000
TOTAL LICENSES	190,000	207,255	193,000	196,780
Planning Department Fees / Permits	40,000	56,736	40,000	40,800
Building Department Fees / Permits	290,000	243,449	215,000	219,300
Code Enforcement Administrative Penalties	-	-	-	-
Fire Department Fees / Permits	100,000	113,190	83,000	83,700
Fire Department Assessments	240,000	240,606	240,000	240,000
Public Works / Engineering Fees / Permits	78,155	23,263	42,700	42,714
Animal Shelter Fees / Other Revenues	68,000	65,398	71,192	70,192
Police Department Fees / Other Revenues	88,500	109,729	90,000	116,746
Parks Department Fees	31,250	51,501	51,750	49,500
TOTAL SERVICE CHARGES / FEES	935,905	903,872	833,642	862,952

City of Grass Valley
Fiscal Year 2018-19 Final Budget
General Fund Revenue Account Detail

Description	Adjusted Budget FY 2016-17	Actuals FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Interest Earnings	30,000	30,424	30,000	30,000
Unrealized Gain / (Loss) on Investments	-	-	-	-
TOTAL INTEREST & USE OF MONEY	30,000	30,424	30,000	30,000
Motor Vehicle License Fees	5,800	5,804	5,800	5,800
Beverage Recycling Program	5,000	10,000	5,000	5,000
Public Safety - Proposition 172	95,000	101,010	95,000	95,000
FEMA Grants	-	-	-	225,000
COPS Grant - AB 3229	100,000	129,324	100,000	100,000
Other State Reimbursements	-	67	14,107	-
ADA Disability (SB-1186 Fee)	1,500	1,506	1,500	1,500
TOTAL FROM OTHER AGENCIES	207,300	247,711	221,407	432,300
Expense Reimbursements	90,000	191,665	76,000	-
Cost Allocation Reimbursements	76,000	48,406	-	-
Transfer In from Gas Tax Fund	3,000	-	3,000	3,000
Transfer In from AB1600 Fire Fac Reserve	-	2,860	-	-
Transfer in from Developer Impact Fees	-	-	-	72,112
TOTAL COST REIMBURSEMENTS / TRANSFERS	169,000	242,931	79,000	75,112
TOTAL OTHER REVENUES	6,300	71,652	66,175	4,550
TOTAL OTHER FINANCING SOURCES	-	-	-	-
TOTAL GENERAL FUND	11,878,844	11,886,690	12,331,042	12,598,593

City of Grass Valley
Fiscal Year 2018-19 Final Budget
General Fund

Departmental Expenditure Account Detail

	Adjusted Budget FY 2016-17	Actual FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
<u>City Administration</u>				
City Council - 5005				
Personal Services	\$ 20,000	\$ 19,252	\$ 19,060	\$ 19,060
Services and Supplies	6,500	6,254	6,000	6,000
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	26,500	25,506	25,060	25,060
City Manager - 5035				
Personal Services	200,000	222,158	250,000	275,902
Services and Supplies	70,000	62,942	44,200	39,450
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	270,000	285,100	294,200	315,352
Finance Department - 5045 / 5050				
Personal Services	320,000	332,478	315,000	304,582
Services and Supplies	205,000	252,400	260,925	272,150
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	525,000	584,878	575,925	576,732
Personnel - 5015				
Personal Services	-	-	-	-
Services and Supplies	20,000	19,349	20,850	20,850
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	20,000	19,349	20,850	20,850
Information Services - 5040				
Personal Services	-	-	-	-
Services and Supplies	40,000	113,936	184,064	164,000
Cost Allocation	-	-	(75,820)	(30,000)
Capital Outlay	25,000	10,607	286,936	30,000
Total:	65,000	124,543	395,180	164,000

City of Grass Valley
Fiscal Year 2018-19 Final Budget
General Fund

Departmental Expenditure Account Detail

	Adjusted Budget FY 2016-17	Actual FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
City Attorney - 5055				
Personal Services	-	-	-	-
Services and Supplies	190,000	211,970	150,000	180,000
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	190,000	211,970	150,000	180,000
<u>Public Safety</u>				
Police - 5065				
Personal Services	3,127,243	3,021,491	3,300,000	3,046,640
Services and Supplies	826,672	754,494	822,500	797,500
Capital Outlay	-	-	17,000	42,500
Total:	3,953,915	3,775,985	4,139,500	3,886,640
Police - Animal Control - 5070				
Personal Services	167,751	152,244	176,065	168,112
Services and Supplies	50,000	50,301	29,850	30,750
Capital Outlay	13,092	13,092	-	-
Total:	230,843	215,637	205,915	198,862
Fire - 5085 / 5522 / 5708				
Personal Services	1,686,684	1,614,019	1,745,000	1,704,940
Services and Supplies	468,268	375,685	448,500	447,200
Capital Outlay	91,270	27,384	78,000	230,000
Total:	2,246,222	2,017,088	2,271,500	2,382,140
<u>Community Development</u>				
Planning - 5103 / 5105 / 5714				
Personal Services	262,224	251,492	300,000	302,421
Services and Supplies	32,700	33,729	39,000	39,000
Capital Outlay	-	-	-	-
Total:	294,924	285,221	339,000	341,421

City of Grass Valley
Fiscal Year 2018-19 Final Budget
General Fund

Departmental Expenditure Account Detail

	Adjusted Budget FY 2016-17	Actual FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Building - 5716				
Personal Services	129,750	131,265	146,000	290,194
Services and Supplies	175,550	137,447	180,450	50,450
Capital Outlay	-	-	-	7,500
Total:	305,300	268,712	326,450	348,144
<u>Public Works</u>				
Engineering - 5215 / 5710				
Personal Services	313,454	301,744	384,854	299,184
Services and Supplies	46,000	24,696	18,250	18,250
Capital Outlay	-	-	-	-
Total:	359,454	326,440	403,104	317,434
Facilities - 5225				
Personal Services	78,582	70,564	84,758	75,056
Services and Supplies	55,000	35,960	49,800	49,800
Capital Outlay	-	-	-	-
Total:	133,582	106,524	134,558	124,856
Fleet Services - 5230				
Personal Services	125,000	99,860	107,808	96,748
Services and Supplies	15,000	14,125	15,000	15,850
Capital Outlay	-	-	120,000	-
Total:	140,000	113,985	242,808	112,598
Streets - 5235				
Personal Services	450,000	446,615	476,046	435,637
Services and Supplies	125,000	100,228	126,500	126,500
Capital Outlay	20,000	-	20,000	-
Total:	595,000	546,843	622,546	562,137

City of Grass Valley
Fiscal Year 2018-19 Final Budget
General Fund

Departmental Expenditure Account Detail

	Adjusted Budget FY 2016-17	Actual FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
<u>Parks and Recreation</u>				
Swimming Pool - 5255				
Personal Services	20,745	24,278	11,562	11,840
Services and Supplies	17,500	8,328	15,850	15,850
Capital Outlay	-	-	-	-
Total:	38,245	32,606	27,412	27,690
Parks Maintenance - 5265				
Personal Services	194,909	165,307	225,000	274,470
Services and Supplies	78,100	94,271	73,500	73,500
Capital Outlay	-	-	-	-
Total:	273,009	259,578	298,500	347,970
Recreation - 5266 / 5250				
Personal Services	12,751	4,131	4,972	4,322
Services and Supplies	1,100	211	1,000	1,000
Capital Outlay	-	-	-	-
Total:	13,851	4,342	5,972	5,322
<u>Non-Departmental / Other</u>				
Non-Departmental - 5269 / 5270 / 5271				
Personal Services	300	6,564	-	749,153
Services and Supplies	1,096,898	977,673	1,049,255	882,255
Cost Allocation	-	-	-	-
Appropriation for Contingency	-	-	-	250,000
Capital Outlay	23,000	-	13,000	-
Total:	1,120,198	984,237	1,062,255	1,881,408
Debt Service - 5275				
Facility Improvements	-	-	-	-
Pension Obligation Bonds	360,235	360,264	360,747	360,880
Opterra Solar Lease	65,643	66,912	66,187	69,253
Total:	425,878	427,176	426,934	430,133

City of Grass Valley
Fiscal Year 2018-19 Final Budget
General Fund

Departmental Expenditure Account Detail

	Adjusted Budget FY 2016-17	Actual FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Transfers Out - 5899				
Capital Projects - Fund 180	860,000	660,154	155,000	690,000
Vehicle Replacement - Fund 310	-	-	-	-
Dorsey Marketplace - 6208	-	179,951	-	-
Total:	860,000	840,105	155,000	690,000
Total Appropriations - General Fund	\$ 12,086,921	\$ 11,455,825	\$ 12,122,669	\$ 12,938,749
Total Personal Services:	\$ 7,109,393	\$ 6,863,462	\$ 7,546,125	\$ 8,058,261
Total Services and Supplies:	3,519,288	3,273,999	3,535,494	3,230,355
Total Cost Allocations:	-	-	(75,820)	(30,000)
Total Capital Outlay:	172,362	51,083	534,936	310,000
Total Debt Service:	425,878	427,176	426,934	430,133
Total Transfers Out:	860,000	840,105	155,000	690,000
Total Appropriation For Contingency:	\$ -	-	-	250,000

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Measure N Fund (Fund 105)

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:					
Measure N Sales Tax	\$ 2,617,719	2,665,636	2,731,400	2,850,000	2,867,375
Fire Department Response Reimbursement	24,801	23,136	19,060	-	-
Interest Income	7,560	16,393	9,163	10,000	7,500
Other Income	-	9,150	-	-	-
	<u>\$ 2,650,080</u>	<u>2,714,315</u>	<u>2,759,623</u>	<u>2,860,000</u>	<u>2,874,875</u>
Expenditures:					
Police - Personal Services	\$ 524,776	541,028	551,202	570,000	757,074
Police - Non-Personal Services	85,200	73,028	157,793	78,000	79,560
Fire - Personal Services	403,511	563,610	562,258	600,000	607,711
Fire - Non-Personal Services	21,547	56,010	38,676	46,970	75,470
Public Works - Personal Services	-	-	-	-	-
Public Works - Non-Personal Services	500	500	-	-	-
Police - Capital Outlay	112,244	296,975	141,377	60,000	215,000
Fire - Capital Outlay	-	-	531,422	100,000	644,000
Public Works - Capital Outlay	-	-	-	-	-
Transfers Out - Capital Projects Fund	795,298	487,262	367,222	1,100,000	2,475,000
Transfers Out - Vehicle Replacement Fund	610,459	37,115	106,000	-	-
	<u>\$ 2,553,535</u>	<u>2,055,528</u>	<u>2,455,950</u>	<u>2,554,970</u>	<u>4,853,815</u>
Excess (deficit) of revenues over expenditures	\$ 96,545	658,787	303,673	305,030	(1,978,940)
Beginning Fund Balance	\$ 1,927,055	2,023,600	2,682,387	2,986,060	3,291,090
Ending Fund Balance	<u>\$ 2,023,600</u>	<u>2,682,387</u>	<u>2,986,060</u>	<u>3,291,090</u>	<u>1,312,150</u>

Capital Expenditure Detail

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget / Capital Estimate FY 2017-18	Final Budget FY 2018-19
Capital Expenditures					
Police Capital - Vehicles / Buildout	\$ 103,114	193,043	119,265	100,000	40,000
Police Capital - Equipment	9,130	103,932	22,112	100,000	-
Fire Capital - Fire Truck	-	-	475,408	-	600,000
Fire Capital - Vehicles / Buildout	-	-	-	100,000	15,000
Fire Capital - SCBA Grant Match / Radios	-	-	-	-	29,000
Fire Capital - Opticom Upgrade	-	-	57,070	-	-
Trf to ISF - Fire - Fire Truck	476,772	-	-	-	-
Trf to ISF - Fire - Fire Vehicles	52,693	-	104,944	-	-
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	-	-	134,635	-	-
Trf to Capital 6367 - Brunswick / E Main	-	-	30,948	-	-
Trf to Capital 6385 - B/S/NCH Rehab	424,458	486,424	201,639	1,100,000	2,475,000
	<u>\$ 1,518,000</u>	<u>821,352</u>	<u>1,146,021</u>	<u>1,400,000</u>	<u>3,159,000</u>

FY 2018-19 Staff Allocations - Measure N Fund:

Police Department - 7.0 FTE
Fire Department - 5.2 FTE

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Water Fund (Fund 200 / 201 / 204)

	Actual FY 2014-15	Actual FY 2015-16	Actuals FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:					
Water User Fees	\$ 2,073,603	1,973,311	2,042,507	2,000,000	2,000,000
Water Connection Fees	126,561	41,714	20,816	11,000	11,000
Lease Revenues	24,551	22,919	32,002	30,000	30,000
Interest Earnings	17,787	23,322	15,711	18,000	18,000
Miscellaneous Revenues	62,928	45,873	41,905	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>2,152,941</u>	<u>2,104,000</u>	<u>2,104,000</u>
Expenditures:					
Administration - Personal Services	\$ 170,098	262,715	228,118	185,000	226,136
Administration - Non-Personal Services	244,358	166,801	164,566	185,000	185,000
Plant - Personal Services	162,527	212,764	255,069	205,000	175,241
Plant - Non-Personal Services	464,149	373,660	460,285	450,000	450,000
Distribution - Personal Services	249,112	143,321	93,124	130,000	122,291
Distribution - Non-Personal Services	64,317	42,125	31,437	45,000	45,000
CalPERS UAAL Payment - 10.5% MISC	-	-	-	-	60,260
Debt Service	315,131	326,410	324,820	327,022	327,022
Other Expenses	-	-	-	-	-
Capital Expenses	459,080	483,549	312,450	460,000	1,436,000
Transfers Out - Capital Projects Fund	117,604	295,047	76,902	-	100,000
	<u>\$ 2,246,376</u>	<u>2,306,392</u>	<u>1,946,771</u>	<u>1,987,022</u>	<u>3,126,950</u>
Excess (deficit) of revenues over expenditures	\$ 444,973	(199,253)	206,170	116,978	(1,022,950)
Beginning Fund Balance	\$ 3,473,523	3,918,496	3,719,243	3,925,413	4,042,391
Ending Fund Balance	<u>\$ 3,918,496</u>	<u>3,719,243</u>	<u>3,925,413</u>	<u>4,042,391</u>	<u>3,019,441</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	-	-	-
Pension Reserve	-	-	-	-	75,000
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	758,072	746,204	696,204
Unobligated Fund Balance	<u>\$ 1,735,523</u>	<u>1,788,458</u>	<u>2,032,978</u>	<u>2,161,824</u>	<u>1,113,874</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Water Fund (Fund 200 / 201 / 204)

Capital Expenditure Detail

	Actual FY 2014-15	Actual FY 2015-16	Actuals FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Capital Expenditures					
Trf Capital 6374 - Florence Avenue Project	\$ 9,166	-	-	-	100,000
Trf Capital 6376 - WWTP / WTP Alarms	4,237	-	-	-	-
Trf Capital 6384 - WM/S/C Ped Impvmets	15,000	-	-	-	-
Trf Capital 6388 - OpTerra Facility Impvmets	89,201	295,047	76,902	-	-
6521 - Water Systems Plan	128,053	50,008	89,817	35,000	76,000
6524 - Empire Water Tank	2,835	-	-	-	170,000
6528 - 2011 Water Line	12,427	-	-	-	150,000
6529 - 2011 Water Valves	207,043	1,056	16,201	-	-
6530 - Jan/Hill Water Project	-	-	-	-	10,000
6533 - Water Treatment Plant Maintenance	1,834	67,089	11,964	-	30,000
6534 - Annual Water System Maintenance	106,888	365,396	194,468	300,000	150,000
6535 - Annual Flushing Program	-	-	-	125,000	100,000
6536 - Forest Glade Water Project	-	-	-	-	-
6531 - 2014 Water Line	-	-	-	-	250,000
6532 - Waterline Reconfiguration Project	-	-	-	-	55,000
6523 - Water Rate Impact Fee Study	-	-	-	-	75,000
XXXX - Richardson St Line Replacement	-	-	-	-	370,000
	<u>\$ 576,684</u>	<u>778,596</u>	<u>389,352</u>	<u>460,000</u>	<u>1,536,000</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Sewer Fund (Fund 210 / 212 / 215)

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:					
Wastewater Service Fees	\$ 4,803,572	4,646,882	4,727,594	4,700,000	4,700,000
Industrial Waste Permits	226,578	169,443	219,389	200,000	200,000
Sewer Connection Fees	184,911	61,351	32,397	558,000	35,000
Grants	266,448	127,591	4,416	2,400,000	3,716,000
Lease Agreement Revenues	24,000	36,000	36,000	80,000	60,000
Miscellaneous Revenues	174,208	128,209	94,324	60,000	60,000
Interest Earnings	31,458	49,695	28,455	-	25,000
Proceeds of Debt	2,444,153	-	-	-	-
Gain on Sales of Assets	203,489	935	60	-	-
Transfers In From Other Funds	-	-	-	-	100,000
	\$ 8,358,817	5,220,106	5,142,635	7,998,000	8,896,000
Expenditures:					
Administration - Personal Services	\$ 202,122	309,408	272,141	225,000	255,663
Administration - Non-Personal Services	805,932	248,919	287,824	325,000	325,000
Plant - Personal Services	687,313	661,273	761,829	775,000	801,408
Plant - Non-Personal Services	1,136,497	1,175,914	940,719	1,110,000	1,110,000
Collection - Personal Services	209,895	177,979	334,531	325,000	229,755
Collection - Non-Personal Services	67,087	65,289	51,083	70,000	70,000
CalPERS UAAL Payment - 24.5% MISC	-	-	-	-	140,606
Debt Service	1,212,348	1,270,744	1,262,602	1,278,093	1,278,093
Other Expenses	-	-	-	-	-
Capital Outlay - Equipment	-	-	-	150,000	465,000
Capital Expenses	1,261,048	1,492,441	851,305	3,480,000	6,255,000
Transfers Out - Capital Projects Fund	582,339	1,868,630	487,048	-	100,000
	\$ 6,164,581	7,270,597	5,249,082	7,738,093	11,030,525
Excess (deficit) of revenues over expenditures	\$ 2,194,236	(2,050,491)	(106,447)	259,907	(2,134,525)
Beginning Fund Balance	\$ 8,473,897	10,668,133	8,617,642	8,511,195	8,771,102
Ending Fund Balance	\$ 10,668,133	8,617,642	8,511,195	8,771,102	6,636,577
Reserved Fund Balance:					
Bond Reserve	\$ 44,512	44,512	44,512	44,512	44,512
Trustee Cash - Leases and Other Debt	2,872,550	980,489	586,996	586,190	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	-	-
Working Capital Reserve	850,000	850,000	850,000	850,000	850,000
Pension Reserve	-	-	-	-	175,000
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	510,610	1,068,610	968,610
Unobligated Fund Balance	\$ 3,692,473	3,469,983	3,722,580	3,601,541	1,392,016

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Sewer Fund (Fund 210 / 212 / 215)

Capital Expenditure Detail

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Capital Expenditures					
Trf Capital 6374 - Florence Avenue Project	\$ 9,166	-	-	-	100,000
Trf Capital 6376 - WWTP / WTP Alarms	4,237	-	-	-	-
Trf Capital 6388 - OpTerra Facility Impvmts	568,936	1,868,630	487,048	-	-
6659 - NPDES 2008-13	42,451	36,638	61,171	50,000	60,000
6660 - WWTP Future Analysis	197,687	144,799	95,505	65,000	20,000
6667 - WWTP Headworks	14,567	404,834	135,262	-	-
6669 - 2011 Sewer Line	-	34,062	6,049	5,000	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	1,290	-	60,000
6681 - Sewer Cleaning and Inspection	7,834	35,049	-	-	-
6682 - Annual Sewer Maintenance	202,108	296,903	398,160	50,000	150,000
6683 - Primary Clarifier Rehabilitation	415,668	-	-	-	-
6685 - Annual Sewer Lateral Project	4,668	148,858	-	-	-
6686 - Crg Hs Lift Station	-	52,637	156,260	500,000	-
6688 - Aeration Basin Modifier	-	-	-	-	-
6689 - Annual WWTP Projects	-	304,604	(25,979)	400,000	680,000
6690 - Sewer Line Repair	-	28,236	5,984	-	-
6691 - GV Sewer System	-	-	17,603	2,400,000	815,000
6692 - Ocean Avenue Replacement	-	-	-	-	200,000
6695 - Wolf Creek Trail / Access Road	-	-	-	-	200,000
6696- 2018 WWTP Improvements Project	-	-	-	-	3,120,000
6694 - Slate Creek Lift Station	-	-	-	10,000	250,000
XXXX - Sewer Rate Study	-	-	-	-	100,000
	\$ 1,843,387	3,361,071	1,338,353	3,480,000	6,355,000

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Gas Tax Fund (Fund 110)

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:					
Section 2103 Apportionment	\$ 120,630	66,395	34,578	51,208	98,593
Section 2105 Apportionment	70,584	72,567	72,793	74,500	74,039
Section 2106 Apportionment	104,755	103,964	104,211	104,434	103,805
Section 2107 Apportionment	90,335	94,493	92,290	91,860	91,860
Section 2107.5 Apportionment	3,000	3,000	3,000	3,000	3,000
Road Repair / Accountability Act / Loan Repay	-	-	-	87,963	228,174
Regional Surface Transportation Program	-	-	-	300,000	686,909
Interest Earnings	4,182	6,894	3,842	5,000	5,000
	<u>\$ 393,486</u>	<u>347,313</u>	<u>310,714</u>	<u>717,965</u>	<u>1,291,380</u>
Expenditures:					
Capital Outlay - Street Sweeper	\$ -	-	-	120,000	-
Transfers Out - General Fund	3,000	-	-	3,000	3,000
Transfers Out - Traffic Safety Fund	75,000	75,000	150,000	150,000	100,000
Transfers Out - Capital Projects Fund	125,459	226,417	265,927	370,976	1,785,909
	<u>\$ 203,459</u>	<u>301,417</u>	<u>415,927</u>	<u>643,976</u>	<u>1,888,909</u>
Excess (deficit) of revenues over expenditures	\$ 190,027	45,896	(105,213)	73,989	(597,529)
Beginning Fund Balance	\$ 791,938	981,965	1,027,861	922,648	996,637
Ending Fund Balance	<u>\$ 981,965</u>	<u>1,027,861</u>	<u>922,648</u>	<u>996,637</u>	<u>399,108</u>

Capital Expenditure Detail

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget / Capital Estimate FY 2017-18	Final Budget FY 2018-19
Capital Expenditures					
Trf to Capital 6122 - Street Maintenance	\$ 95,101	149,630	170,000	125,000	200,000
Trf to Capital 6130 - Dorsey Drive	2,605	-	-	-	-
Trf to Capital 6133 - Street Rehab	-	2,115	80,000	75,000	1,485,909
Trf to Capital 6330 - E. Main / Murphy	-	-	120,000	170,976	-
Trf to Capital 6334 - NE Sidewalk	-	1,492	-	-	-
Trf to Capital 6363 - Annual Sidewalks	-	-	-	-	50,000
Trf to Capital 6367 - Brunswick / E. Main Signal	4,356	11,135	-	-	-
Trf to Capital 6369 - E. Main / Hughes Sidewalk	23,397	-	-	-	-
Trf to Capital 6370 - Race Street Sidewalk	-	62,045	-	-	-
Trf to Capital XXX - Storm Drain Mtc	-	-	-	-	50,000
Trf to Capital XXXX - Wolf Creek Trail	-	-	-	-	-
	<u>\$ 125,459</u>	<u>226,417</u>	<u>370,000</u>	<u>370,976</u>	<u>1,785,909</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Traffic Safety Fund (Fund 112)

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:					
Parking Citation Revenue	\$ 69,668	49,267	44,616	45,000	50,000
Transfer In - Gas Tax Fund	75,000	75,000	150,000	150,000	100,000
Interest Earnings	185	(104)	121	-	-
	<u>\$ 144,853</u>	<u>124,163</u>	<u>194,737</u>	<u>195,000</u>	<u>150,000</u>
Expenditures:					
Utilities Costs	\$ 138,502	141,263	127,854	130,000	130,000
Professional Services / Contracts	4,619	6,214	31,663	30,000	30,000
Parking Citations	3,905	1,364	945	2,000	2,000
	<u>\$ 147,026</u>	<u>148,841</u>	<u>160,462</u>	<u>162,000</u>	<u>162,000</u>
Excess (deficit) of revenues over expenditures	\$ (2,173)	(24,678)	34,275	33,000	(12,000)
Beginning Fund Balance	\$ 14,172	11,999	(12,679)	21,596	54,596
Ending Fund Balance	<u>\$ 11,999</u>	<u>(12,679)</u>	<u>21,596</u>	<u>54,596</u>	<u>42,596</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Developer Impact Fee Fund (Fund 118)

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:					
Local Drainage Impact Fees	\$ 25,509	3,816	1,611	34,965	-
Fire Services Impact Fees	62,696	3,581	2,850	35,656	-
Police Services Impact Fees	26,613	1,427	1,142	16,313	-
Admin / General Facilities Impact Fees	32,124	2,043	1,567	19,261	-
Regional Circulation Impact Fees	56,427	-	-	-	-
Regional Storm Drainage Impact Fees	-	-	-	-	-
Parks / Recreation Impact Fees	167,533	12,123	50,675	114,094	-
GV Transportation Improvement Impact Fees	147,201	19,992	110,932	34,243	-
GV Transportation Administrative Fees	2,656	292	5,728	3,858	-
McKnight Way Recapture Impact Fees	-	366	-	-	-
Interest Earnings	13,288	18,211	11,514	15,000	15,000
	<u>\$ 534,047</u>	<u>61,851</u>	<u>186,019</u>	<u>273,390</u>	<u>15,000</u>
Expenditures:					
Police Department Capital Outlay	\$ -	-	-	85,158	-
Fire Department Capital Outlay	-	-	-	-	-
City Hall / Park Impvmts Capital Outlay	-	-	-	-	60,000
Transfers Out - General Fund	62,912	3,598	2,860	-	72,112
Transfers Out - Capital Projects Fund	192,163	68,697	18,402	160,000	1,355,000
	<u>\$ 255,075</u>	<u>72,295</u>	<u>21,262</u>	<u>160,000</u>	<u>1,487,112</u>
Excess (deficit) of revenues over expenditures	\$ 278,972	(10,444)	164,757	113,390	(1,472,112)
Beginning Fund Balance	\$ 2,388,285	2,667,257	2,656,813	2,821,570	2,934,960
Ending Fund Balance	<u>\$ 2,667,257</u>	<u>2,656,813</u>	<u>2,821,570</u>	<u>2,934,960</u>	<u>1,462,848</u>

Capital Expenditure Detail

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget / Capital Estimate FY 2017-18	Final Budget FY 2018-19
Capital Expenditures					
Trf Capital 6103 - Ridge / SC / MR Drainage	\$ 25,837	-	-	-	-
Trf Capital 6110 - Storm Drain Plan	7,398	2,166	-	-	150,000
Trf Capital 6330 - East Main Street Impvmt	-	-	-	150,000	800,000
Trf Capital 6377 - McKnight Analysis	997	16,389	14,193	-	10,000
Trf Capital 6382 - Matson Creek Phase I	6,431	41,738	-	-	170,000
Trf Capital 6384 - WM/S/C Ped Impvmets	150,000	-	-	-	-
Trf Capital 6387 - GVTIF Update	1,500	8,404	4,209	-	-
Trf Capital 6336 - Wolf Creek Trail	-	-	-	10,000	225,000
	<u>\$ 192,163</u>	<u>68,697</u>	<u>18,402</u>	<u>160,000</u>	<u>1,355,000</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Developer Impact Fee Fund (Fund 118)

Fund Balance Detail

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget / Capital Estimate FY 2017-18	Final Budget FY 2018-19
Capital Expenditures					
Reserve for Parking In Lieu	\$ 69,440	69,876	70,506	70,506	70,506
Reserve for Local Circulation	436,224	438,965	442,902	442,902	221,847
Reserve for Local Drainage	145,524	148,091	151,039	186,004	10,691
Reserve for Police Services	186,263	188,868	191,706	122,861	122,861
Reserve for Fire Services	-	-	-	35,656	35,656
Reserve for Admin / General Facilities	37,183	39,470	41,393	60,654	10,654
Reserve for Regional Circulation	848,975	837,858	831,108	831,108	821,108
Reserve for Regional Drainage	184,151	143,404	144,687	144,687	-
Reserve for Parks and Recreation	177,178	190,470	243,155	347,249	40,137
Reserve for GVTIF	566,994	582,215	694,702	578,945	-
Reserve for GVTIF Administration	2,817	3,128	8,907	12,765	12,765
Reserve for Glenbrook Basin	3,508	3,531	3,562	3,562	3,562
Reserve for Glenbrook Basin Administration	102	102	102	102	102
Reserve for McKnight Recapture	4,124	4,517	4,557	4,557	4,557
Unobligated Fund Balance	4,774	6,318	(6,756)	93,402	108,402
	\$ 2,667,257	2,656,813	2,821,570	2,934,960	1,462,848

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Fire Reserve Fund (Fund 121)

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:					
Strike Team Revenues	\$ -	-	2,651	71,647	-
Interest Earnings	45	69	43	75	75
	<u>\$ 45</u>	<u>69</u>	<u>2,694</u>	<u>71,722</u>	<u>75</u>
Expenditures:					
Fire Department Expenditures	\$ -	-	-	13,959	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>13,959</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 45	69	2,694	57,763	75
Beginning Fund Balance	\$ 9,913	9,958	10,027	12,721	70,484
Ending Fund Balance	<u>\$ 9,958</u>	<u>10,027</u>	<u>12,721</u>	<u>70,484</u>	<u>70,559</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Capital Projects Fund (Fund 180)

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:					
STIP Regional Improvement Program Revenue	\$ 3,949,263	283,100	-	-	-
Federal Aid / FEMA	-	-	-	-	-
Misc. Intergovernmental Revenue	166,149	104,696	21,408	5,000	-
Quimby Act Revenues / SMA	-	49,500	-	-	162,888
Miscellaneous Grants	-	-	76,000	-	-
Expense Reimbursements	29,852	18,634	1,550	13,000	-
CMAQ / SRF / Misc Grant Revenues	378,081	50,948	4,864	296,800	1,913,043
Insurance Reimbursements / Payments	-	-	-	2,000,000	-
Interest Earnings	(168)	560	1,353	-	-
Transfers In - General Fund	426,124	78,854	659,059	160,000	577,112
Transfer In - Measure N Fund	795,298	487,262	367,223	1,100,000	2,475,000
Transfer In - Gas Tax Fund	125,460	226,418	265,927	400,000	1,785,909
Transfers In - Mitigation Fee Fund	192,163	68,697	18,402	160,000	1,355,000
Transfers In - Spl Proj Fund (FEMA / FHWA)	2,893,254	-	-	432,342	-
Transfers In - Water Fund	117,604	295,047	76,902	-	100,000
Transfers In - Sewer Fund	582,340	1,868,630	487,048	-	100,000
Proceeds of Debt	1,364,032	-	-	-	-
	<u>\$ 11,019,452</u>	<u>3,532,346</u>	<u>1,979,736</u>	<u>4,567,142</u>	<u>8,468,952</u>
Capital Projects Expenditures:					
6103 - Ridge/SC/MRD	\$ 25,837	-	-	-	-
6110 - Storm Drain Plan	7,397	2,131	-	-	150,000
6122 - 2009 Street Maintenance Projects	91,929	146,478	81,350	125,000	200,000
6130 - Dorsey Drive Project	7,376,489	28,701	13,852	-	-
6133 - Annual Street Rehabilitation	-	2,087	89,749	325,000	1,535,909
6136 - Annual Storm Drain Maintenance	-	19,172	-	45,000	50,000
6137 - Annual Signal Maintenance	-	-	-	10,000	-
6141 - Public Education / Outreach Project	-	3,610	4,753	-	10,000
6261 - NCTC Planning	2,264	1,834	895	3,000	-
6324 - CABY Wolf Creek WS	-	600	200,677	-	-
6326 - Storm Damage / Repairs	-	-	1,191,083	1,699,433	-
6327 - Peabody Creek Restoration	-	-	-	1,800	580,000
6330 - E Main / Murphy Improvements	-	-	107,088	200,000	800,000
6331 - Pickle Ball Project	-	236	3,802	5,000	235,000
6334 - NE Sidewalk	-	1,488	6,220	20,000	547,615
6335 - Wolf Creek Trail Project Study Report	-	-	-	-	250,000
6363 - Annual Sidewalk Repairs / Maintenance	23,751	55,052	25,215	10,000	100,000
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
6375 - Playground Maintenance Projects	61,933	9,735	48,196	10,000	50,000
6376 - WTP / WWTP Alarms Project	743	-	-	-	-
6377 - McKnight Analysis Project	39,664	16,333	15,009	-	10,000
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
6384 - WM/S/C Pedestrian Improvements	381,036	317	-	-	-
6385 - B/S/NCH Rehabilitation	424,458	490,586	193,508	1,100,000	2,475,000
6386 - C Park Lv P Lot	7,234	57,484	-	-	-
6387 - GVTIF Update	27,066	45,239	8,141	-	-
6388 - OpTerra Facility Improvements	992,513	3,278,298	854,470	-	-
6389 - N Chruch RW	-	-	31,994	110,000	-
6397 - E Main Improvements	-	-	-	150,000	-
6695/96 - Wolf Creek Trail - Phase I	-	-	-	10,000	500,000
XXXX - General Fund Misc Projects	-	-	-	-	155,000
XXXX - Condon Park Accessibility	-	-	-	-	391,600
Transfers Out to General Fund	-	14,215	-	-	-
	<u>\$ 9,663,031</u>	<u>4,398,201</u>	<u>2,876,002</u>	<u>3,824,233</u>	<u>8,410,124</u>
Excess (deficit) of revenues over expenditures	\$ 1,356,421	(865,855)	(896,266)	742,909	58,828
Beginning Fund Balance	\$ (396,037)	960,384	94,529	(801,737)	(58,828)
Ending Fund Balance	\$ 960,384	94,529	(801,737)	(58,828)	-

**City of Grass Valley
Fiscal Year 2018-19 Final Budget
Special Projects Fund (Fund 182)**

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:					
Intergovernmental Revenue	\$ 818,168	-	-	-	432,909
RTMF Reimbursements	-	-	-	2,041,205	-
Interest Earnings	80,325	42	(567)	-	-
	<u>\$ 898,493</u>	<u>42</u>	<u>(567)</u>	<u>2,041,205</u>	<u>432,909</u>
Expenditures:					
Trf Capital 6130 - Dorsey Drive	\$ 2,893,254	-	-	-	-
Trf Capital 6326 - Storm Damage / Repairs	-	-	-	-	-
Capital Outlay - GV SS I/I Project	-	-	-	1,000	100,000
Capital Outlay - Parking Lot Construction	-	-	-	-	450,000
Capital Outlay - Entrance Sign	-	-	-	-	160,000
Capital Outlay - Broadband Study	-	-	-	-	50,000
	<u>\$ 2,893,254</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>760,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ (1,994,761)</u>	<u>42</u>	<u>(567)</u>	<u>2,040,205</u>	<u>(327,091)</u>
Beginning Fund Balance	\$ 2,121,763	127,002	127,044	126,477	2,166,682
Ending Fund Balance	<u>\$ 127,002</u>	<u>127,044</u>	<u>126,477</u>	<u>2,166,682</u>	<u>1,839,591</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
E. Daniels Park Fund (Fund 350)

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:					
Other Revenues	\$ -	-	-	-	-
Interest Earnings	425	653	396	500	200
	<u>\$ 425</u>	<u>653</u>	<u>396</u>	<u>500</u>	<u>200</u>
Expenditures:					
Park Expenditures	\$ -	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 425	653	396	500	200
Beginning Fund Balance	\$ 94,088	94,513	95,166	95,562	96,062
Ending Fund Balance	<u>\$ 94,513</u>	<u>95,166</u>	<u>95,562</u>	<u>96,062</u>	<u>96,262</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Animal Shelter Fund (Fund 352)

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:					
Other Revenues	\$ -	-	-	-	-
Interest Earnings	131	202	123	100	100
	<u>\$ 131</u>	<u>202</u>	<u>123</u>	<u>100</u>	<u>100</u>
Expenditures:					
Police Expenditures	\$ -	-	-	10,000	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 131	202	123	(9,900)	100
Beginning Fund Balance	\$ 29,154	29,285	29,487	29,610	19,710
Ending Fund Balance	<u>\$ 29,285</u>	<u>29,487</u>	<u>29,610</u>	<u>19,710</u>	<u>19,810</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
DUI Grant Fund (Fund 397)

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:					
Other Revenues	\$ -	-	-	-	-
Interest Earnings	-	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
Safety Expenditures	\$ -	-	8,190	3,206	-
	<u>\$ -</u>	<u>-</u>	<u>8,190</u>	<u>3,206</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	-	(8,190)	(3,206)	-
Beginning Fund Balance	\$ 34,000	34,000	34,000	25,810	22,604
Ending Fund Balance	<u>\$ 34,000</u>	<u>34,000</u>	<u>25,810</u>	<u>22,604</u>	<u>22,604</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
EPA Site Grant Fund (Fund 507)

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:					
Grant Revenues	\$ 88,869	172,043	144,543	64,078	533,922
Interest Earnings	-	-	-	-	-
	<u>\$ 88,869</u>	<u>172,043</u>	<u>144,543</u>	<u>64,078</u>	<u>533,922</u>
Expenditures:					
EPA Site Assessment Expenditures	\$ 88,994	184,247	138,354	103,264	482,354
	<u>\$ 88,994</u>	<u>184,247</u>	<u>138,354</u>	<u>103,264</u>	<u>482,354</u>
Excess (deficit) of revenues over expenditures	\$ (125)	(12,204)	6,189	(39,186)	51,568
Beginning Fund Balance	\$ (6,242)	(6,367)	(18,571)	(12,382)	(51,568)
Ending Fund Balance	<u>\$ (6,367)</u>	<u>(18,571)</u>	<u>(12,382)</u>	<u>(51,568)</u>	<u>-</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Whispering Pines Improvement District - L&L Fund (Fund 134)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:				
Assessments	\$ 21,581	21,805	22,966	23,677
Interest Earnings	182	114	65	65
	<u>\$ 21,763</u>	<u>21,919</u>	<u>23,031</u>	<u>23,742</u>
Expenditures:				
Personal Services	\$ 2,009	2,525	918	677
Operating Materials	5,800	-	-	-
Utilities	12,298	13,938	12,000	12,000
Outside Services	5,486	1,767	10,000	20,750
Other Expenditures	241	240	240	250
	<u>\$ 25,834</u>	<u>18,470</u>	<u>23,158</u>	<u>33,677</u>
Excess (deficit) of revenues over expenditures	<u>\$ (4,071)</u>	<u>3,449</u>	<u>(127)</u>	<u>(9,935)</u>
Beginning Fund Balance	\$ 32,865	28,794	32,243	32,116
Ending Fund Balance	<u>\$ 28,794</u>	<u>32,243</u>	<u>32,116</u>	<u>22,181</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Litton Business Park Improvement District - L&L Fund (Fund 135)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:				
Assessments	\$ 4,919	5,022	5,172	5,330
Interest Earnings	128	84	25	25
	<u>\$ 5,047</u>	<u>5,106</u>	<u>5,197</u>	<u>5,355</u>
Expenditures:				
Personal Services	\$ 109	171	422	500
Operating Materials	-	-	-	-
Utilities	2,454	2,617	2,500	2,500
Outside Services	-	-	-	20,400
Other Expenditures	225	225	230	230
	<u>\$ 2,788</u>	<u>3,013</u>	<u>3,152</u>	<u>23,630</u>
Excess (deficit) of revenues over expenditures	\$ 2,259	2,093	2,045	(18,275)
Beginning Fund Balance	\$ 17,101	19,360	21,453	23,498
Ending Fund Balance	<u>\$ 19,360</u>	<u>21,453</u>	<u>23,498</u>	<u>5,223</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Morgan Ranch Improvement District - L&L Fund (Fund 136)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:				
Assessments	\$ 21,343	21,788	22,441	23,132
Interest Earnings	153	37	60	25
	<u>\$ 21,496</u>	<u>21,825</u>	<u>22,501</u>	<u>23,157</u>
Expenditures:				
Personal Services	\$ 1,389	1,266	1,200	632
Operating Materials	-	17	-	-
Utilities	9,000	10,400	12,000	10,000
Outside Services	10,650	7,684	20,000	9,200
Other Expenditures	292	292	292	300
	<u>\$ 21,331</u>	<u>19,659</u>	<u>33,492</u>	<u>20,132</u>
Excess (deficit) of revenues over expenditures	\$ 165	2,166	(10,991)	3,025
Beginning Fund Balance	\$ 14,930	15,095	17,261	6,270
Ending Fund Balance	<u>\$ 15,095</u>	<u>17,261</u>	<u>6,270</u>	<u>9,295</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Ventana Sierra Improvement District (Fund 138)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:				
Assessments	\$ 4,365	4,456	4,590	4,732
Interest Earnings	132	86	15	15
	<u>\$ 4,497</u>	<u>4,542</u>	<u>4,605</u>	<u>4,747</u>
Expenditures:				
Personal Services	\$ 223	500	1,000	425
Operating Materials	-	-	-	-
Utilities	2,033	2,400	2,200	2,000
Outside Services	-	2,500	15,000	6,500
Other Expenditures	111	110	110	110
	<u>\$ 2,367</u>	<u>5,510</u>	<u>18,310</u>	<u>9,035</u>
Excess (deficit) of revenues over expenditures	<u>\$ 2,130</u>	<u>(968)</u>	<u>(13,705)</u>	<u>(4,288)</u>
Beginning Fund Balance	\$ 17,768	19,898	18,930	5,225
Ending Fund Balance	<u>\$ 19,898</u>	<u>18,930</u>	<u>5,225</u>	<u>937</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Scotia Pines Improvement District (Fund 139)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:				
Assessments	\$ 3,374	3,444	3,546	3,655
Interest Earnings	79	55	10	10
	<u>\$ 3,453</u>	<u>3,499</u>	<u>3,556</u>	<u>3,665</u>
Expenditures:				
Personal Services	\$ 240	210	500	425
Operating Materials	-	-	-	-
Utilities	1,283	1,509	1,300	1,300
Outside Services	2,799	-	3,175	10,200
Other Expenditures	228	228	228	230
	<u>\$ 4,550</u>	<u>1,947</u>	<u>5,203</u>	<u>12,155</u>
Excess (deficit) of revenues over expenditures	<u>\$ (1,097)</u>	<u>1,552</u>	<u>(1,647)</u>	<u>(8,490)</u>
Beginning Fund Balance	\$ 13,608	12,511	14,063	12,416
Ending Fund Balance	<u>\$ 12,511</u>	<u>14,063</u>	<u>12,416</u>	<u>3,926</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Morgan Ranch 2003-1 Improvement District - MA (Fund 160)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:				
Assessments	\$ 1,963	2,004	2,064	2,128
Interest Earnings	114	75	10	30
	<u>\$ 2,077</u>	<u>2,079</u>	<u>2,074</u>	<u>2,158</u>
Expenditures:				
Personal Services	\$ -	126	100	408
Operating Materials	-	-	-	-
Utilities	-	-	-	-
Outside Services	-	-	-	19,400
Other Expenditures	212	212	212	220
	<u>\$ 212</u>	<u>338</u>	<u>312</u>	<u>20,028</u>
Excess (deficit) of revenues over expenditures	<u>\$ 1,865</u>	<u>1,741</u>	<u>1,762</u>	<u>(17,870)</u>
Beginning Fund Balance	\$ 15,257	17,122	18,863	20,625
Ending Fund Balance	<u>\$ 17,122</u>	<u>18,863</u>	<u>20,625</u>	<u>2,755</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Morgan Ranch West BAD (Fund 161)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:				
Assessments	\$ 2,007	2,048	2,110	2,175
Interest Earnings	57	40	5	18
	<u>\$ 2,064</u>	<u>2,088</u>	<u>2,115</u>	<u>2,193</u>
Expenditures:				
Personal Services	\$ 119	255	-	400
Operating Materials	-	-	-	-
Utilities	-	-	-	-
Outside Services	-	-	-	-
Other Expenditures	213	213	213	215
	<u>\$ 332</u>	<u>468</u>	<u>213</u>	<u>615</u>
Excess (deficit) of revenues over expenditures	\$ 1,732	1,620	1,902	1,578
Beginning Fund Balance	\$ 6,986	8,718	10,338	12,240
Ending Fund Balance	<u>\$ 8,718</u>	<u>10,338</u>	<u>12,240</u>	<u>13,818</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Morgan Ranch West Improvement District - L&L (Fund 162)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:				
Assessments	\$ 1,364	1,392	1,362	1,478
Interest Earnings	29	21	5	10
	<u>\$ 1,393</u>	<u>1,413</u>	<u>1,367</u>	<u>1,488</u>
Expenditures:				
Personal Services	\$ -	126	100	308
Operating Materials	-	-	-	-
Utilities	167	98	98	100
Outside Services	-	-	-	5,750
Other Expenditures	212	213	213	220
	<u>\$ 379</u>	<u>437</u>	<u>411</u>	<u>6,378</u>
Excess (deficit) of revenues over expenditures	\$ 1,014	976	956	(4,890)
Beginning Fund Balance	\$ 3,584	4,598	5,574	6,530
Ending Fund Balance	<u>\$ 4,598</u>	<u>5,574</u>	<u>6,530</u>	<u>1,640</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Ridge Meadows Improvement District - L&L (Fund 163)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:				
Assessments	\$ -	-	8,870	9,144
Interest Earnings	-	-	25	-
	<u>\$ -</u>	<u>-</u>	<u>8,895</u>	<u>9,144</u>
Expenditures:				
Personal Services	\$ -	-	-	424
Operating Materials	-	-	-	-
Utilities	-	-	250	1,500
Outside Services	-	-	-	6,000
Other Expenditures	-	-	219	220
	<u>\$ -</u>	<u>-</u>	<u>469</u>	<u>8,144</u>
Excess (deficit) of revenues over expenditures	\$ -	-	8,426	1,000
Beginning Fund Balance	\$ -	-	-	8,426
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>8,426</u>	<u>9,426</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Ridge Meadows BAD (Fund 164)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Adjusted Budget FY 2017-18	Final Budget FY 2018-19
Revenues:				
Assessments	\$ -	-	3,878	3,997
Interest Earnings	-	-	10	5
	<u>\$ -</u>	<u>-</u>	<u>3,888</u>	<u>4,002</u>
Expenditures:				
Personal Services	\$ -	-	-	327
Operating Materials	-	-	-	-
Utilities	-	-	-	-
Outside Services	-	-	-	2,750
Other Expenditures	-	-	219	220
	<u>\$ -</u>	<u>-</u>	<u>219</u>	<u>3,297</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>3,669</u>	<u>705</u>
Beginning Fund Balance	\$ -	-	-	3,669
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>3,669</u>	<u>4,374</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Downtown Assessment District Fund (Fund 120)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:				
Downtown Assessments	\$ 47,023	50,845	61,000	60,000
Interest Earnings	64	83	10	-
	<u>\$ 47,087</u>	<u>50,928</u>	<u>61,010</u>	<u>60,000</u>
Expenditures:				
DTA Community Contribution	\$ 46,521	502	110,381	62,254
Other Expenditures	-	-	-	-
	<u>\$ 46,521</u>	<u>502</u>	<u>110,381</u>	<u>62,254</u>
Excess (deficit) of revenues over expenditures	\$ 566	50,426	(49,371)	(2,254)
Beginning Fund Balance	\$ 1,133	1,699	52,125	2,754
Ending Fund Balance	<u>\$ 1,699</u>	<u>52,125</u>	<u>2,754</u>	<u>500</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Vehicle Replacement Internal Service Fund (Fund 310)

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:					
Transfers In - General Fund	\$ 24,450	-	-	-	-
Transfers In - Measure N Fund	610,459	37,115	106,000	-	-
Other Revenues	-	10,200	-	5,158	-
Interest Earnings	714	985	492	200	200
	<u>\$ 635,623</u>	<u>48,300</u>	<u>106,492</u>	<u>5,358</u>	<u>200</u>
Expenditures:					
Capital Outlay - Vehicle Replacement	\$ 624,720	90,400	106,000	-	-
Vehicle Lease Expenses	-	-	-	30,000	30,000
	<u>\$ 624,720</u>	<u>90,400</u>	<u>106,000</u>	<u>30,000</u>	<u>30,000</u>
Excess (deficit) of revenues over expenditures	\$ 10,903	(42,100)	492	(24,642)	(29,800)
Beginning Fund Balance	\$ 152,892	163,795	121,695	122,187	97,545
Ending Fund Balance	<u>\$ 163,795</u>	<u>121,695</u>	<u>122,187</u>	<u>97,545</u>	<u>67,745</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Grass Valley Successor Agency Fund (Fund 580)

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget / Year-End Estimate FY 2017-18	Final Budget FY 2018-19
Revenues:					
RPTTF Revenue	\$ 671,991	879,187	808,205	885,788	885,788
Other Revenues	1,842	503	-	-	-
Interest Earnings	6,134	7,276	5,317	3,000	3,000
Transfer In from RORF Housing Fund	10,629	10,000	10,000	10,000	10,000
	<u>\$ 690,596</u>	<u>886,966</u>	<u>823,522</u>	<u>898,788</u>	<u>898,788</u>
Expenditures:					
Personal Services	\$ 84,322	105,735	69,627	45,000	45,000
Non-Personal Services	41,373	111,109	71,918	85,000	85,000
Debt Payments	721,481	722,606	732,213	722,606	722,606
SA Housing Personal Services	2,196	-	-	-	-
	<u>\$ 849,372</u>	<u>939,450</u>	<u>873,758</u>	<u>852,606</u>	<u>852,606</u>
Excess (deficit) of revenues over expenditures	\$ (158,776)	(52,484)	(50,236)	46,182	46,182
Beginning Fund Balance	\$ 834,417	675,641	623,157	572,921	619,103
Ending Fund Balance	<u>\$ 675,641</u>	<u>623,157</u>	<u>572,921</u>	<u>619,103</u>	<u>665,285</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
04-STBG-1960 Fund (Fund 144)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Adjusted Budget FY 2017-18	Final Budget FY 2018-19
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	894	892	895	895
	<u>\$ 894</u>	<u>892</u>	<u>895</u>	<u>895</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	1,176	1,184	1,176	1,176
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 1,176</u>	<u>1,184</u>	<u>1,176</u>	<u>1,176</u>
Excess (deficit) of revenues over expenditures	<u>\$ (282)</u>	<u>(292)</u>	<u>(281)</u>	<u>(281)</u>
Program Income / Cash Balance:				
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 272,052</u>	<u>271,760</u>	<u>271,479</u>	<u>271,198</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
CDBG Fund (Fund 356)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Adjusted Budget FY 2017-18	Final Budget FY 2018-19
Revenues:				
Grant Revenues	\$ -	496,279	791,559	-
Loan Payoffs	-	-	-	-
Transfers In	512,366	199,743	13,392	15,000
Interest Earnings / Accrued Interest	233	705	-	-
	<u>\$ 512,599</u>	<u>696,727</u>	<u>804,951</u>	<u>15,000</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	479,828	722,472	791,612	14,303
	<u>\$ 479,828</u>	<u>722,472</u>	<u>791,612</u>	<u>14,303</u>
Excess (deficit) of revenues over expenditures	<u>\$ 32,771</u>	<u>(25,745)</u>	<u>13,339</u>	<u>697</u>
Program Income / Cash Balance:	<u>\$ 11,711</u>	<u>(14,036)</u>	<u>(697)</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
CDBG Revolving Fund (Fund 360)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Adjusted Budget FY 2017-18	Final Budget FY 2018-19
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	92,231	-	-
Transfers In	21,424	98,568	16,181	18,000
Interest Earnings / Accrued Interest	8,242	3,088	3,786	3,500
	<u>\$ 29,666</u>	<u>193,887</u>	<u>19,967</u>	<u>21,500</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	241,240	162,193	-	28,408
Bad Debt Expense	-	-	-	-
Administrative Expenses	13,654	33,132	8,502	10,000
	<u>\$ 254,894</u>	<u>195,325</u>	<u>8,502</u>	<u>38,408</u>
Excess (deficit) of revenues over expenditures	<u>\$ (225,228)</u>	<u>(1,438)</u>	<u>11,465</u>	<u>(16,908)</u>
Program Income / Cash Balance:				
	<u>\$ 382</u>	<u>-</u>	<u>16,908</u>	<u>-</u>
Loan Receivable Balance:				
	<u>\$ 640,214</u>	<u>547,982</u>	<u>541,476</u>	<u>544,976</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
CDBG Revolving Loan Fund (Fund 361)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Adjusted Budget FY 2017-18	Final Budget FY 2018-19
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	29,225	24,988	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	10,179	9,445	7,101	7,000
	<u>\$ 10,179</u>	<u>38,670</u>	<u>32,089</u>	<u>7,000</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	271,126	37,550	31,232	6,000
Bad Debt Expense	-	-	-	-
Administrative Expenses	4,435	1,139	857	1,000
	<u>\$ 275,561</u>	<u>38,689</u>	<u>32,089</u>	<u>7,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ (265,382)</u>	<u>(19)</u>	<u>-</u>	<u>-</u>
Program Income / Cash Balance:				
	<u>\$ 20</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:				
	<u>\$ 368,646</u>	<u>339,420</u>	<u>314,432</u>	<u>314,432</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
CDBG Housing Fund (Fund 362)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Adjusted Budget FY 2017-18	Final Budget FY 2018-19
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Program Income / Cash Balance:	<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>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
86-STBG-217 Fund (Fund 364)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Adjusted Budget FY 2017-18	Final Budget FY 2018-19
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	2,101	1,976	1,900	1,850
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	311	233	185	175
	<u>\$ 2,412</u>	<u>2,209</u>	<u>2,085</u>	<u>2,025</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	2,412	2,209	2,085	2,025
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 2,412</u>	<u>2,209</u>	<u>2,085</u>	<u>2,025</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Program Income / Cash Balance:				
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:				
	<u>\$ 6,604</u>	<u>4,627</u>	<u>2,727</u>	<u>877</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
91-STBG-467 Fund (Fund 366)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Adjusted Budget FY 2017-18	Final Budget FY 2018-19
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	66,564	660	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	1,647	1,431	357	350
	<u>\$ 1,647</u>	<u>67,995</u>	<u>1,017</u>	<u>350</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	1,145	67,995	709	350
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 1,145</u>	<u>67,995</u>	<u>709</u>	<u>350</u>
Excess (deficit) of revenues over expenditures	\$ 502	-	308	-
Program Income / Cash Balance:				
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 118,569</u>	<u>52,005</u>	<u>51,345</u>	<u>51,345</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
95-STBG-897 Fund (Fund 370)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Adjusted Budget FY 2017-18	Final Budget FY 2018-19
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	8,372	990	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	3,312	(5,060)	390	375
	<u>\$ 3,312</u>	<u>3,312</u>	<u>1,380</u>	<u>375</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	3,312	3,312	1,380	375
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 3,312</u>	<u>3,312</u>	<u>1,380</u>	<u>375</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Program Income / Cash Balance:				
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:				
	<u>\$ 40,000</u>	<u>31,628</u>	<u>30,638</u>	<u>30,263</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
97-STBG-1118 Fund (Fund 374)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Adjusted Budget FY 2017-18	Final Budget FY 2018-19
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	1,279	1,275	1,275	1,282
	<u>\$ 1,279</u>	<u>1,275</u>	<u>1,275</u>	<u>1,282</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 1,279</u>	<u>1,275</u>	<u>1,275</u>	<u>1,282</u>
Program Income / Cash Balance:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 65,467</u>	<u>66,742</u>	<u>68,017</u>	<u>69,299</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
99-STBG-1362 Fund (Fund 383)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Adjusted Budget FY 2017-18	Final Budget FY 2018-19
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Program Income / Cash Balance:	<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>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
CDBG Doris Drive Fund (Fund 392)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Adjusted Budget FY 2017-18	Final Budget FY 2018-19
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	393	378	350	350
	<u>\$ 393</u>	<u>378</u>	<u>350</u>	<u>350</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	3,519	3,534	3,534	3,534
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 3,519</u>	<u>3,534</u>	<u>3,534</u>	<u>3,534</u>
Excess (deficit) of revenues over expenditures	<u>\$ (3,126)</u>	<u>(3,156)</u>	<u>(3,184)</u>	<u>(3,184)</u>
Program Income / Cash Balance:				
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 53,332</u>	<u>50,176</u>	<u>46,992</u>	<u>43,808</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
Housing Rehab Fund (Fund 394)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Adjusted Budget FY 2017-18	Final Budget FY 2018-19
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	18,713	16,425	10,000
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	5,900	6,827	5,474	5,200
	<u>\$ 5,900</u>	<u>25,540</u>	<u>21,899</u>	<u>15,200</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	9,860	20,334	17,563	11,000
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 9,860</u>	<u>20,334</u>	<u>17,563</u>	<u>11,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ (3,960)</u>	<u>5,206</u>	<u>4,336</u>	<u>4,200</u>
Program Income / Cash Balance:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 419,397</u>	<u>405,891</u>	<u>393,801</u>	<u>379,601</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
02-HOME-0586 Fund (Fund 140)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Adjusted Budget FY 2017-18	Final Budget FY 2018-19
Revenues:				
Grant Revenues	\$ -	-	-	-
Interest Earnings / Accrued Interest	60,118	71,700	75,000	80,000
	<u>\$ 60,118</u>	<u>71,700</u>	<u>75,000</u>	<u>80,000</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 60,118</u>	<u>71,700</u>	<u>75,000</u>	<u>80,000</u>
Program Income / Cash Balance:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 4,045,250</u>	<u>4,116,950</u>	<u>4,191,950</u>	<u>4,271,950</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
09-HOME-6272 Fund (Fund 150)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Adjusted Budget FY 2017-18	Final Budget FY 2018-19
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	-	91,077	-
Interest Earnings / Accrued Interest	13,947	13,909	13,000	13,000
	<u>\$ 13,947</u>	<u>13,909</u>	<u>104,077</u>	<u>13,000</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 13,947</u>	<u>13,909</u>	<u>104,077</u>	<u>13,000</u>
Program Income / Cash Balance:				
	<u>\$ -</u>	<u>-</u>	<u>91,077</u>	<u>-</u>
Loan Receivable Balance:				
	<u>\$ 524,416</u>	<u>538,325</u>	<u>460,248</u>	<u>473,248</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
12-HOME-8564 Fund (Fund 154)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Adjusted Budget FY 2017-18	Final Budget FY 2018-19
Revenues:				
Grant Revenues	\$ 371,785	-	-	-
Loan Payoffs	-	-	61,268	-
Interest Earnings / Accrued Interest	11,611	14,294	14,000	15,000
	<u>\$ 383,396</u>	<u>14,294</u>	<u>75,268</u>	<u>15,000</u>
Expenditures:				
Loans Provided	\$ 340,850	-	-	-
Administrative Expenses	27,752	-	-	-
	<u>\$ 368,602</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 14,794</u>	<u>14,294</u>	<u>75,268</u>	<u>15,000</u>
Program Income / Cash Balance:	<u>\$ -</u>	<u>-</u>	<u>61,268</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 489,694</u>	<u>503,988</u>	<u>456,720</u>	<u>471,720</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
HOME Grant Fund (Fund 380)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Adjusted Budget FY 2017-18	Final Budget FY 2018-19
Revenues:				
Grant Revenues	\$ -	-	-	-
Recapture / Re-Use Fees / Loan Payoffs	-	74,522	83,950	-
Interest Earnings / Accrued Interest	147	210	150	150
	<u>\$ 147</u>	<u>74,732</u>	<u>84,100</u>	<u>150</u>
Expenditures:				
Loans Provided	\$ -	-	75,000	55,000
Transfers Out	-	-	-	-
Administrative Expenses	-	-	16,383	12,000
	<u>\$ -</u>	<u>-</u>	<u>91,383</u>	<u>67,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ 147</u>	<u>74,732</u>	<u>(7,283)</u>	<u>(66,850)</u>
Program Income / Cash Balance:				
	<u>\$ -</u>	<u>74,732</u>	<u>67,449</u>	<u>599</u>
Loan Receivable Balance:				
	<u>\$ 567,515</u>	<u>528,807</u>	<u>529,447</u>	<u>584,447</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
99-HOME-0369 Fund (Fund 384)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Adjusted Budget FY 2017-18	Final Budget FY 2018-19
Revenues:				
Grant Revenues	\$ -	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	(956)	109	122	150
	<u>\$ (956)</u>	<u>109</u>	<u>122</u>	<u>150</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	1	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	1	-
	<u>\$ 1</u>	<u>-</u>	<u>1</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ (957)</u>	<u>109</u>	<u>121</u>	<u>150</u>
Program Income / Cash Balance:				
	<u>\$ (1,216)</u>	<u>(1,255)</u>	<u>(1,256)</u>	<u>(1,256)</u>
Loan Receivable Balance:				
	<u>\$ 486,376</u>	<u>486,522</u>	<u>486,644</u>	<u>486,794</u>

City of Grass Valley
Fiscal Year 2018-19 Final Budget
00-HOME-0461 Fund (Fund 390)

	Actual FY 2015-16	Actual FY 2016-17	Mid-Year Budget Adjusted Budget FY 2017-18	Final Budget FY 2018-19
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	21,301	17,963	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	47,524	47,524	47,524	47,524
	<u>\$ 47,524</u>	<u>68,825</u>	<u>65,487</u>	<u>47,524</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 47,524</u>	<u>68,825</u>	<u>65,487</u>	<u>47,524</u>
Program Income / Cash Balance:				
	<u>\$ -</u>	<u>21,301</u>	<u>39,264</u>	<u>39,264</u>
Loan Receivable Balance:				
	<u>\$ 1,579,969</u>	<u>1,606,192</u>	<u>1,635,753</u>	<u>1,683,277</u>

**CITY OF GRASS VALLEY
HISTORY OF APPROPRIATIONS LIMITS
FISCAL YEAR 2018-19 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
2018-19	LIMIT	22,257,653

THE 2018-19 LIMIT IS CALCULATED BY MULTIPLYING THE POPULATION FACTOR FOR NEVADA COUNTY OF 0.55 PERCENT TIMES THE PERCENTAGE CHANGE IN CALIFORNIA PER CAPITA INCOME OF 1.0367 FOR A TOTAL CALCULATION FACTOR OF 1.0424. THE 2017-18 LIMIT TIMES THE CALCULATION FACTOR DETERMINES THE 2018-19 LIMIT.

APPROPRIATIONS IN THE 2018--19 PROPOSED BUDGET THAT ARE SUBJECT TO THE LIMITATION HAVE BEEN CALCULATED TO BE: \$14,098,554