

# **City of Grass Valley**



**Fiscal Year 2020-21**

**Operating Budget**

## **COMMUNITY PROFILE**

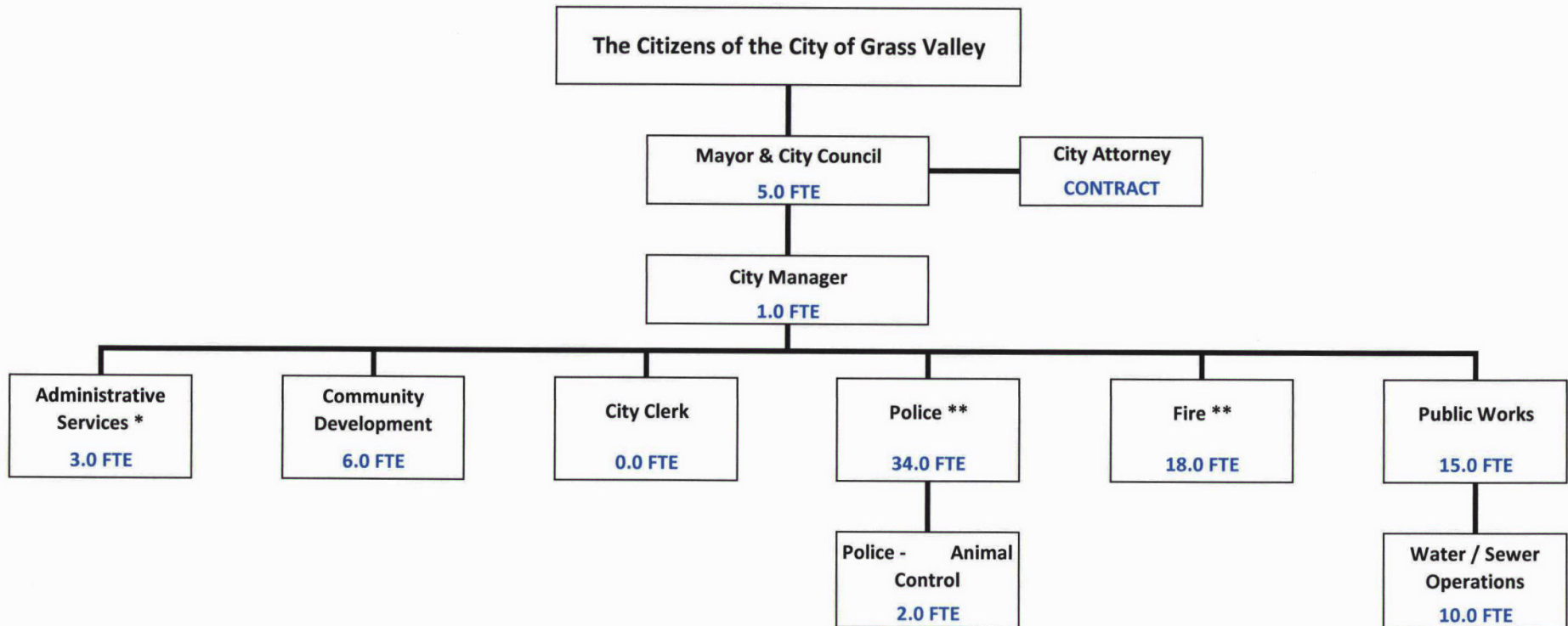
The City of Grass Valley dates from the California Gold Rush and was incorporated in 1860. Grass Valley is the largest city in the western region of Nevada County and is situated in the western foothills of the Sierra Nevada mountain range at roughly 2,500 feet elevation. It comprises of 4.7 square miles with a population of 12,769.

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 Funded - FY 2020-21:

94.0 FTE

Frozen / De-Funded Positions (not included in above chart):

9.75 FTE

*City Clerk; General Ledger Accountant; Senior Accountant PT (0.75);  
3.0 FTE Firefighter/Paramedic (Measure E); Police Officer; Sr. Admin. Clerk;  
Assistant Engineer; Maintenance Worker I*

\* Contracted Positions / Functions - Administrative Services:

- Information Technology Operations

\*\* Contracted Functions - Police / Fire:

- Dispatching Services

## CITY OF GRASS VALLEY FISCAL YEAR 2020-21 Budget Overview

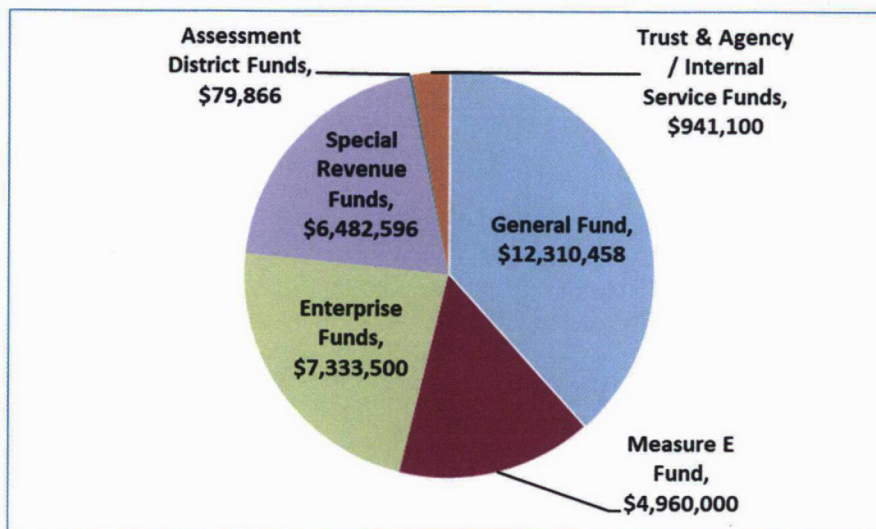
Following is a summary of the Preliminary Fiscal Year 2020-21 Operating Budget, including a comparison with prior year estimated actuals and a discussion of any recommended changes. This budget for the upcoming fiscal year takes into account the unprecedented potential fiscal impacts posed by the COVID-19 Pandemic crisis. As a result of the crisis and the ensuing virtual “shutdown” of the entire nation, revenues directly related to economic activity and received by the City are likely to be adversely impacted in FY 2020-21. Although estimates for certain revenue sources have been reduced to account for expected shortfalls, it is unknown what the ultimate impact will be due to timing issues related to the collection of certain revenue sources. As such, this preliminary budget is presented as a base framework to further FY 2020-21 budget development; with the goal of ultimately presenting an updated budget for affected funds in September / October 2020.

Combined operating budget estimated revenues (net of transfers) for the 2020-21 fiscal year are \$27.1 million, compared to an estimated \$36.8 million for FY 2019-20. Total planned spending for the 2020-21 fiscal year is \$33.1 million, compared to \$46.8 million anticipated for FY 2019-20.

### Citywide Revenues

Total estimated revenues for FY 2020-21 decrease by approximately \$9.7 million from the FY 2019-20 estimated actuals. This decrease in expected revenues can be largely attributed to variations in capital funding sources for prior year capital projects that are not carried over into the coming fiscal year. Additionally, revenues in the City’s General Fund and Measure E Fund are expected to decrease by a total of \$1.2 million due to impacts on the economy related to the COVID-19 Pandemic. Budgeted revenues by fund type are shown below:

### **Fiscal Year 202021 Budgeted Operating Revenues** **Total Revenues = \$32,107,520 (net of transfers = \$27,082,020)**

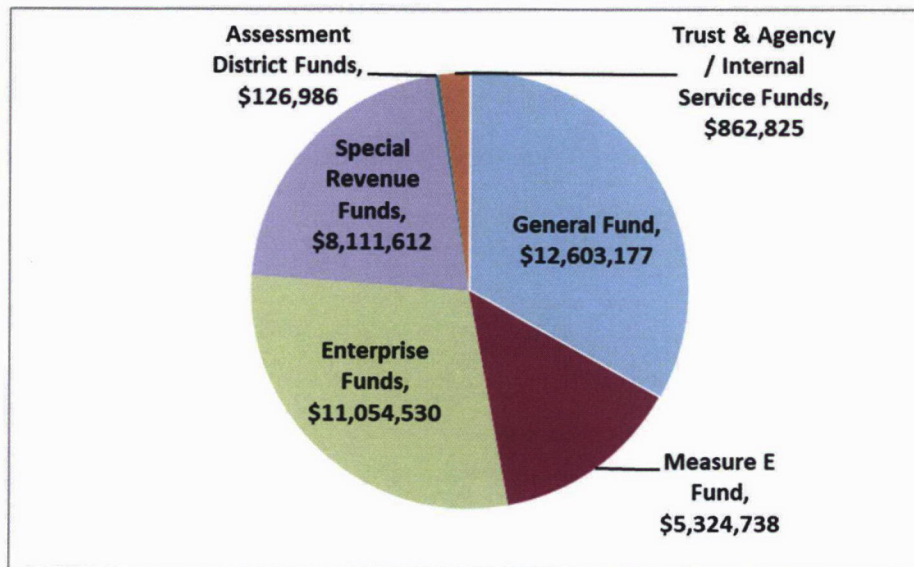




### **Citywide Expenditures**

Anticipated expenditures for FY 2020-21 are \$33.1 million (net of transfers), a decrease of approximately \$13.7 million from the \$46.8 million anticipated by the end of FY 2019-20. A majority of the increase in expenditures can be attributed to large amount of capital expenditures incurred in FY 2019-20 when compared to the capital anticipated for FY 2020-21. This, coupled with decreased expenditure appropriations scheduled for the City's operating funds due to the COVID-19 Pandemic, account for the decrease in anticipated expenditures. Budgeted expenditures by fund type are show below:

**Fiscal Year 2020-21 Budgeted Operating Expenditures**  
**Total Expenditures = \$38,083,868 (net of transfers = \$33,058,368)**



Taken as a whole, the above estimates indicate the City will be spending approximately \$6.0 million more than 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 while laying out respective financial plans for the 2020-21 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 2020-21 General Fund Final Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2019-20 Adjusted Budget	\$12,746,814	\$13,596,881
FY 2020-21 Final Budget	\$12,310,458	\$12,603,177

The FY 2020-21 General Fund Final Budget reflects revenues of \$12,310,458 and expenditures of \$12,603,177. Expenditures are higher than revenues by \$292,719 primarily due to anticipated decreases in revenues and recommended expenditures for one-time funding allocations as follows:

- *COVID-19 Revenue Reduction Impacts (in addition to reductions for FY 2019-20 approved at Mid-Year):*
  - o Sales Tax – \$600,000 (includes Proposition 172 Public Safety Sales Tax reductions)
  - o Transient Occupancy Tax - \$225,000
  - o Business Licenses - \$20,000
  - o Parks Department Fees - \$20,000
- *Capital and Outlay - \$90,000* (Storm Drain Maintenance / Peabody Creek Restoration / Playground Maintenance / McCourtney Road Project).
- *Information Technology - \$200,000* (Comprehensive citywide network security upgrades)
- *Appropriation for Contingencies - \$250,000* (Amount set aside in budget for contingencies that might arise throughout the course of the fiscal year).

FY 2020-21 budgeted revenue of \$12,310,458 reflects an approximate \$436,000 decrease from revenues anticipated to be collected in FY 2019-20, primarily due to:

- Anticipated 2.0% increase in property taxes consistent with current housing market activity and increase in State CPI;
- Inclusion of the remaining \$110,000 balance on a one-time SB-2 Planning Grant to be used towards costs incurred for the Southern Sphere Annexation Project;
- Significant decreases in Sales and Transient Occupancy Taxes, along with Business Licenses and Parks Fees resulting from COVID-19 impacts on the local economy;
- A reduction in development-related revenues to bring budgeted amounts in line with conservative expectations;

FY 2020-21 budgeted expenditures of \$12,603,177 reflects an approximate decrease of \$994,000 from anticipated expenditures to be incurred in FY 2019-20, primarily due to:

- Anticipated decreases in Personal Services costs related to CalPERS Unfunded Liability cost savings resulting from the issuance of Pension Obligation Bonds;
- Anticipated decreases in Personal Services costs related to the de-funding of 6.75 vacant positions due to the COVID-19 Crisis;



- Anticipated decreases in Non-Personal Services related to the de-funding of non-profit contributions and lower legal costs, offset by increases in the City's share of the regional dispatch contract;
- Anticipated increase in Cost Allocations to other funds related to higher overall Information Technology costs;
- Anticipated net decrease in transfers out and direct expenditures for capital projects due to the elimination of prior year, one-time funding for specific projects; offset by the one-time funding being provided towards a citywide information technology security project; and
- The inclusion of an Appropriation for Contingencies in the amount of \$250,000.

As part of the FY 2020-21 Budget development process, it should be mentioned that the City maintains specific key contingency reserves in the General Fund:

- CalPERS Pension Stabilization Reserve - \$1,500,000
- Other Post-Employment Benefits (OPEB) Reserve - \$500,000
- Capital and Deferred Maintenance Reserve - \$1,000,000
- Economic Contingency Reserve - \$2,500,000

These Assigned Reserves can be used in the future to offset unanticipated pension and/or health benefit cost swings; to offset having to use General Fund discretionary funds for immediate capital outlay and maintenance needs; and to mitigate the exposure of having to significantly reduce service levels in the event of an economic downturn.

Taking into account the above, staff recommends the use of \$292,719 in Unassigned General Fund Reserves to balance the FY 2020-21 Final Budget. Total General Fund reserves are anticipated to be approximately \$7.53 million at the end of FY 2020-21. Projected reserve levels as of June 30, 2021 are expected to include:

- **\$ 5,926,216 Designated Reserves (See Attachment A for list)**
- **1,602,967 Undesignated Reserves**
- **\$ 7,529,183 Total General Fund Reserves**

#### **Measure E Fund**

FY 2020-21 Measure E Fund Final Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2019-20 Adjusted Budget	\$5,742,664	\$10,316,219
FY 2020-21 Final Budget	\$4,960,000	\$5,324,738

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 1-cent transaction and use tax in Fund 105 to ensure that this general-purpose tax is used for its intended purpose (police and fire services; and streets and parks projects).

FY 2020-21 budgeted revenue of \$4,960,000 reflects an approximate \$783,000 decrease from FY 2019-20 estimated revenues of \$5,742,664, primarily due to anticipated impacts of the COVID-19 Crisis on Measure E sales tax collections.

FY 2020-21 budgeted expenditures of \$5,234,738 reflects an approximate \$5.0 million decrease from estimated expenditures for FY 2019-20 primarily due to the one-time use of carryover fund balance in FY 2019-20 towards streets and parks projects. It should be mentioned that the Measure E Fund allocates funding for 20.2 FTE (position allocations) – 11.0 FTE in the Police Department and 9.2 FTE in the Fire Department. Due to the expected impacts of the COVID-19 Crisis on Measure E revenue sources, 3.0 FTE vacant Firefighter/Paramedic positions have been frozen and de-funded until additional information regarding revenue allocations becomes available.

It is anticipated that the Measure E Fund will have approximately \$554,000 in Fund Balance on June 30, 2021. These funds may be appropriated for any Measure E related purpose in future fiscal years.

#### **Water Fund**

FY 2020-21 Water Fund Final Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2019-20 Adjusted Budget	\$2,318,382	\$3,762,761
FY 2020-21 Final Budget	\$2,167,500	\$3,549,489

FY 2020-21 Water Fund revenues are currently projected to be slightly below prior year budgeted amounts, primarily as a result of receiving a higher-than-anticipated amount of Water Connection Fees and interest earnings in FY 2019-20. FY 2020-21 Water Fund expenditures are recommended to be approximately \$213,000 lower than those budgeted in the prior year primarily due to anticipated completion of certain capital projects in FY 2019-20. Any capital projects not fully completed by the end of FY 2019-20 will be carried over into FY 2020-21.

Also recommended for the Water Fund is the continued funding of a Pension Reserve like the one currently in place in the General Fund. Staff is recommending maintaining 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 \$1.94 million in Fund Balance at the end of FY 2020-21, \$1.23 million of which is reserved for specific purposes. The \$1.94



million ending Fund Balance assumes all capital projects are completed by the end of the fiscal year.

**Sewer Fund**

FY 2020-21 Sewer Fund Final Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2019-20 Adjusted Budget	\$8,241,347	\$9,356,547
FY 2020-21 Final Budget	\$5,166,000	\$7,505,041

FY 2020-21 Sewer Fund revenues are currently projected to be approximately \$3.1 million lower than those budgeted in FY 2019-20. This decrease is primarily due to the anticipated receipt of \$2.9 million in grant revenues to fund a Wastewater Treatment Plan Improvement project in FY 2019-20. FY 2020-21 Sewer Fund expenditures are recommended to be \$1.9 million lower than those budgeted in the prior year primarily due to anticipated completion of certain capital projects. Funding to complete a Sewer Rate Study will likely be carried over from the prior fiscal year; with the only new capital addition being for the Slate Creek Lift Station.

Similar to the Water Fund, continued funding of a Pension Reserve is recommended for the Sewer Fund. Staff recommends maintaining 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 \$4.90 million in Fund Balance at the end of FY 2020-21, \$4.28 million of which is reserved for specific purposes. The \$4.90 million ending Fund Balance assumes all capital projects are completed by the end of the fiscal year.

**Capital Projects Fund**

FY 2020-21 Capital Projects Fund Final Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2019-20 Adjusted Budget	\$14,562,100	\$14,615,100
FY 2020-21 Final Budget	\$5,431,900	\$5,431,900

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 \$5.4 million for FY 2020-21. Projects were updated consistent with current cost and funding estimates, with four new projects being added – Scotten Field Project,

Memorial Park Projects, Condon Park Accessibility, and an appropriation towards other Measure E-related parks projects.

The Capital Projects Fund is expected to have a negative fund balance of approximately \$2.5 million at the end of the 2020-21 fiscal year due to timing of receipts related to active grants (approximately \$900,000 is due for project costs) and the carrying of unreimbursed "Storm Damage" costs of \$1.6 million incurred in and after January 2017. The City continues to work to obtain reimbursement for some, if not all, of the unreimbursed storm costs from related intergovernmental sources. To the extent these costs cannot be reimbursed, staff will determine how these costs will be funded from the array of reserves in certain City funds.

### **Special Projects Fund**

FY 2020-21 Special Projects Fund Final Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2019-20 Adjusted Budget	\$735,000	\$1,094,207
FY 2020-21 Final Budget	\$25,000	\$292,500

The Special Projects Fund accounts for capital projects funded by other specific revenue sources. For the coming fiscal year, revenues only include anticipated interest earnings in the fund. The only recommended project for FY 2020-21 is for the Mill Street Parking Lot.

At the end of FY 2018-19, the City received \$695,000 in funds owed by the State Department of Finance related to former redevelopment projects. These funds have been placed into the Special Projects Fund during the 2019-20 fiscal year.

It is anticipated the Special Projects Fund will have \$1.40 million remaining for future projects on June 30, 2021.

### **Gas Tax Fund**

FY 2020-21 Gas Tax Fund Final Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2019-20 Adjusted Budget	\$643,491	\$1,553,000
FY 2020-21 Final Budget	\$514,134	\$803,000

The Gas Tax Fund accounts for the receipt of gas tax and SB-1 (RMRA) revenues which may be used towards applicable transportation-related expenditures. Gas Tax revenues collected during FY 2020-21 are expected to approximately \$129,000 lower than those anticipated to be received in FY 2019-20, due to decreased demand for fuel as a result of the COVID-19 Crisis. Gas Tax



Fund appropriations are anticipated to be \$750,000 lower in the upcoming fiscal year; and are recommended primarily for street maintenance and utility costs.

It is anticipated the Gas Tax Fund will have \$65,000 in fund balance remaining at the end of the 2020-21 fiscal year.

### **Traffic Safety Fund**

FY 2020-21 Traffic Safety Fund Final Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2019-20 Adjusted Budget	\$135,100	\$152,000
FY 2020-21 Final Budget	\$160,100	\$156,000

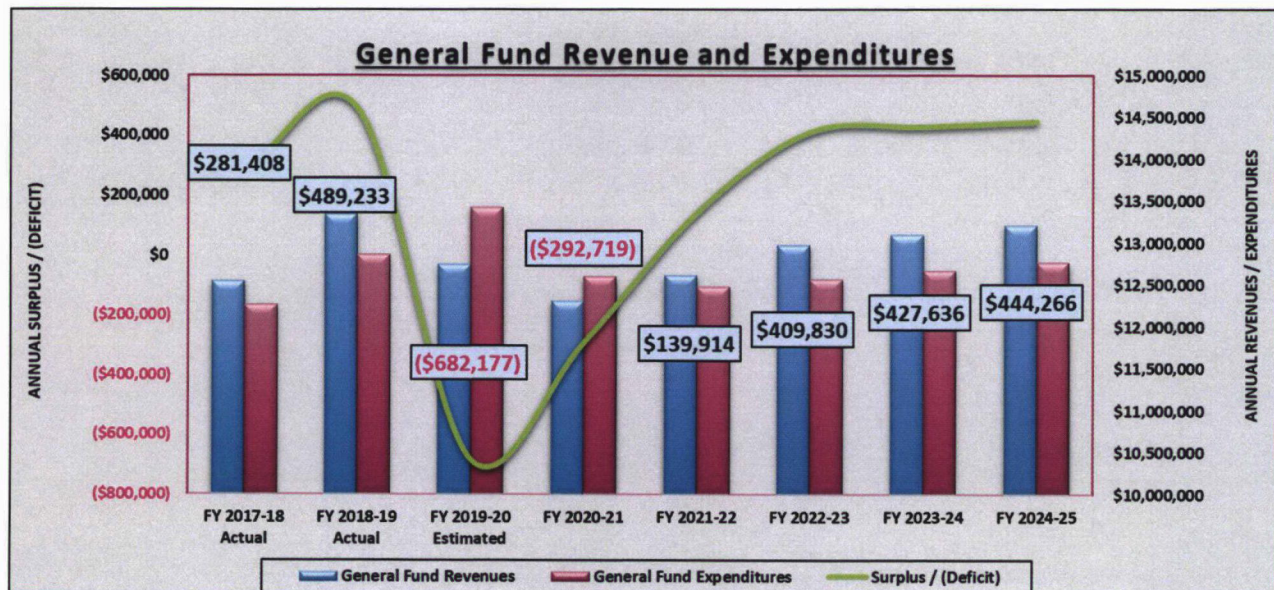
The Traffic Safety Fund accounts for the receipt of parking citation revenues and a transfer in from the Gas Tax Fund used to pay for streetlight utilities costs. Traffic Safety Fund revenues collected during FY 2020-21 are expected to approximately \$25,000 higher than those anticipated to be received in FY 2019-20, due to an increase in Gas Tax funds required to fund ongoing streetlight costs. Gas Tax Fund appropriations are anticipated to be relatively the same as the prior fiscal year.

It is anticipated the Traffic Safety Fund will have \$4,985 in fund balance remaining at the end of the 2020-21 fiscal year.

### **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, a deficit of \$682,177 is anticipated for FY 2019-20 due to use of carryover fund balances from the prior two fiscal years (for defined capital projects) and revenue reduction impacts resulting from the COVID-19 Pandemic. The anticipated shortfall for FY 2020-21 is wholly related to continued anticipated shortfalls in revenue due to COVID-19.

Baseline revenues are anticipated to be slightly higher than baseline expenditures forecasted for each year beginning in FY 2021-22 as effects of the COVID-19 Crisis are expected to wane. Although the forecast indicates the likelihood of a surplus with each year beginning in FY 2021-22, 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 20.2 public safety positions; and street rehabilitation and parks projects funded by the Measure E Transactions Tax. To the extent Measure E funds were not available, approximately \$2.6 million in ongoing annual costs related to Measure E staffing only would likely be required to be borne by the General Fund.



**CITY OF GRASS VALLEY  
FISCAL YEAR 2020-21 FINAL BUDGET**

**SCHEDULE OF FUNDS PRESENTED**

<b>Fund</b>	<b>Description</b>
General Fund	Primary operating fund of the City; accounts for all activities except those legally or administratively required to be accounted for in other funds
Measure E Fund	Memo fund to the General Fund established to account for proceeds of a one-cent transactions & use (sales) tax measure approved by the city electorate in 2018. Funds are used primarily for public safety and streets-related services and programs.
<b><i>Enterprise Funds:</i></b>	
Water Fund	Accounts for the operation, maintenance and capital activity of the City's water treatment and distribution system.
Sewer Fund	Accounts for the operation, maintenance and capital activity of the City's wastewater treatments plant and collections facilities.
<b><i>Special Revenue Funds:</i></b>	
Gas Tax Fund	Accounts for funds received and expended for street maintenance purposes as defined in Sections 2105, 2106, 2107 and 2107.5 of the Streets and Highways Code.
Traffic Safety Fund	Accounts for revenue received for the City's programs associated with the maintenance of equipment and supplies for traffic law enforcement and traffic accident prevention.
Developer Impact Fee Fund	Accounts for funds received as a result of development impact on City infrastructure and systems.
Fire Reserve Fund	Accounts for funds received related to fire equipment maintenance and replacement

**CITY OF GRASS VALLEY  
FY 2020-21 FINAL BUDGET  
SCHEDULE OF FUNDS PRESENTED**

<b>Fund</b>	<b>Description</b>
<b><i>Special Revenue Funds, cont.:</i></b>	
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 2020-21 FINAL BUDGET  
SCHEDULE OF FUNDS PRESENTED**

<b>Fund</b>	<b>Description</b>
<b><i>Trust &amp; Agency / Internal Service Funds:</i></b>	
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 2020-21 FINAL BUDGET  
SCHEDULE OF FUNDS PRESENTED**

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

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

02-HOME-0586 Fund

09-HOME-6272 Fund

12-HOME-8564 Fund

HOME Grant Fund

99-HOME-0369 Fund



**City of Grass Valley**  
**Budgeted Funds Synopsis**  
**Annual Operations and Fund Balance**  
**Fiscal Year 2020-21 Final Budget Update**

Fund - Description	Total Fund Balance 6/30/2019	-----FY 2019-20 Estimated-----		Estimated Fund Balance 6/30/2020	-----FY 2020-21 Final Budget Update-----		
		Fiscal Year 2019-20 Estimated			Fiscal Year 2020-21		Estimated Fund Balance 6/30/2021
		Revenues	Expenditures		Revenues	Expenditures	
100 - General Fund	\$ 8,671,969	\$ 12,746,814	13,596,881	\$ 7,821,902	\$ 12,310,458	\$ 12,603,177	\$ 7,529,183
105 - Measure E Fund	5,492,502	5,742,664	10,316,219	918,947	4,960,000	5,324,738	554,209
<b>Enterprise Funds</b>							
200/201/204 - Water Enterprise Fund	\$ 4,763,864	\$ 2,318,382	3,762,761	\$ 3,319,485	\$ 2,167,500	3,549,489	\$ 1,937,496
210/212/215 - Sewer Enterprise Fund	8,355,439	8,241,347	9,356,547	7,240,239	5,166,000	7,505,041	4,901,198
<b>Special Revenue Funds</b>							
110 - Gas Tax Fund	\$ 1,263,819	\$ 643,491	1,553,000	\$ 354,310	\$ 514,134	\$ 803,000	\$ 65,444
112 - Traffic Safety Fund	17,785	135,100	152,000	885	160,100	156,000	4,985
118 - Developer Impact Fee Fund	3,005,328	263,290	270,000	2,998,618	40,000	1,120,000	1,918,618
121 - Fire Reserve Fund	99,142	5,767	21,772	83,137	1,000	-	84,137
180 - Capital Projects Fund	(2,408,364)	14,562,100	14,615,100	(2,461,364)	5,431,900	5,431,900	(2,461,364)
182 - Special Projects Fund	2,025,738	735,000	1,094,207	1,666,531	25,000	292,500	1,399,031
350 - E. Daniels Park Fund	99,204	2,500	-	101,704	2,000	-	103,704
352 - Animal Shelter Fund	30,739	750	19,030	12,459	250	-	12,709
397 - DUI Grant Fund	6,731	-	2,272	4,459	-	-	4,459
507- EPA Site Grant Fund	(22,221)	173,611	151,390	-	308,212	308,212	-
<b>Assessment District Funds</b>							
134 - Whipering Pines Improvement Dist. L&L	\$ 33,928	\$ 25,245	19,885	\$ 39,288	\$ 25,497	34,997	29,788
135 - Litton Business Park Improvement Dist. L&L	21,026	5,859	9,476	17,409	5,928	17,628	5,709
136 - Morgan Ranch Improvement Dist. L&L	5,944	23,835	13,992	15,787	24,445	21,815	18,417
138 - Ventana Sierra Improvement Dist.	9,059	3,250	4,235	8,074	3,200	4,600	6,674
139 - Scotia Pines Improvement Dist.	6,269	3,890	20,528	(10,369)	3,855	3,855	(10,369)
160 - Morgan Ranch 2003-1 Improvement Dist. MA	23,038	2,200	6,560	18,678	1,500	10,500	9,678
161 - Morgan Ranch West BAD	14,372	2,527	6,438	10,461	1,350	9,200	2,611
162 - Morgan Ranch West Improvement Dist. L&L	8,025	950	613	8,362	600	3,500	5,462
163 - Ridge Meadows Improvement Dist. L&L	16,369	9,444	9,269	16,544	9,394	13,294	12,644
164 - Ridge Meadows BAD	7,286	4,147	369	11,064	4,097	7,597	7,564
<b>Trust &amp; Agency / Internal Service Funds</b>							
120 - Downtown Assessment District Fund	\$ 2,563	\$ 55,100	45,000	\$ 12,663	\$ 55,100	60,000	\$ 7,763
310 - Vehicle Replacement IS Fund	96,359	7,000	30,219	73,140	1,000	30,219	43,921
580 - Grass Valley Successor Agency Fund	1,194,092	869,623	1,490,606	573,109	885,000	772,606	685,503

**City of Grass Valley**  
**Budgeted Funds Synopsis**  
**Annual Operations and Fund Balance**  
**Fiscal Year 2020-21 Final Budget Update**

Fund - Description	Total Loans Receivable 6/30/2019	-----FY 2019-20 Estimated-----		Estimated Loans Receivable 6/30/2020	-----FY 2020-21 Final Budget Update-----			
							Estimated Loans Receivable 6/30/2021	
		Fiscal Year 2019-20 Estimated Revenues	Expenditures		Fiscal Year 2020-21 Revenues	Expenditures		
<b>CDBG &amp; HOME Loan / Program Income Funds</b>								
140 - 02-HOME-0586 Fund	\$ 4,270,278	\$ 80,343	-	\$ 4,335,278	\$ 78,000	-	\$ 4,398,278	
150 - 09-HOME-6272 Fund	472,511	14,000	-	486,511	14,000	-	500,511	
154 - 12-HOME-8564 Fund	469,167	96,278	1,900	397,889	12,000	-	409,889	
380 - HOME Grant Fund	607,191	13,544	240,988	837,179	10,000	-	837,179	
384 - 99-HOME-0369	411,815	5,000	-	412,815	5,000	-	417,366	
390 - 00-HOME-0461	1,683,277	47,524	-	1,730,801	47,524	-	1,778,325	
144 - 04-STBG-1960 Fund	\$ 271,146	\$ 1,200	1,200	\$ 270,832	\$ 1,200	1,200	\$ 270,518	
356 - CDBG Fund	-	-	-	-	-	-	-	
360 - CDBG Revolving Fund	539,498	5,000	11,000	538,498	5,000	11,000	537,498	
361 - CDBG Revolving Loan Fund	279,794	92,622	291	194,672	7,000	750	194,672	
362 - CDBG Housing Fund	73,060	16,000	-	57,060	-	-	57,060	
364 - 86-STBG-217 Fund	37	-	-	37	-	-	37	
366 - 91-STBG-467 Fund	49,925	1,466	-	49,119	2,050	-	49,119	
370 - 95-STBG-897 Fund	28,007	3,900	-	22,991	3,900	-	19,991	
374 - 97-STBG-1118 Fund	69,292	1,275	-	70,567	1,275	-	71,842	
383 - 99-STBG-1362 Fund	110,000	-	-	110,000	-	-	110,000	
392 - CDBG Doris Drive Fund	43,769	3,519	-	38,409	3,519	-	35,729	
394 - Housing Rehab Fund	364,436	15,000	-	359,436	15,000	-	354,436	

Total Budget (Excluding CDBG & HOME):	Fund Balance June 30, 2019	Fiscal Year 2019-20 (Est.)		Est. Fund Balance June 30, 2020	Fiscal Year 2020-21		Est. Fund Balance June 30, 2021
		Revenues	Expenditures		Revenues	Expenditures	
General Fund	\$ 8,671,969	\$ 12,746,814	13,596,881	\$ 7,821,902	\$ 12,310,458	12,603,177	\$ 7,529,183
Measure E Fund	5,492,502	5,742,664	10,316,219	918,947	4,960,000	5,324,738	554,209
Enterprise Funds	13,119,303	10,559,729	13,119,308	10,559,724	7,333,500	11,054,530	6,838,694
Special Revenue Funds	4,117,901	16,521,609	17,878,771	2,760,739	6,482,596	8,111,612	1,131,723
Assessment District Funds	145,316	81,347	91,365	135,298	79,866	126,986	88,178
Trust & Agency / Internal Service Funds	1,293,014	931,723	1,565,825	658,912	941,100	862,825	737,187
<b>Total:</b>	<b>\$ 32,840,005</b>	<b>\$ 46,583,886</b>	<b>56,568,369</b>	<b>\$ 22,855,522</b>	<b>\$ 32,107,520</b>	<b>38,083,868</b>	<b>\$ 16,879,174</b>
LESS: Transfers:		\$ (9,796,000)	(9,796,000)		\$ (5,025,500)	(5,025,500)	
<b>Total Operating Budget Net of Transfers:</b>		<b>\$ 36,787,886</b>	<b>46,772,369</b>		<b>\$ 27,082,020</b>	<b>33,058,368</b>	



City of Grass Valley  
Fiscal Year 2020-21 Final Budget  
Capital Outlay / Projects Reconciliation

Fund	Capital Outlay / Project	Outlay	Project
<b><u>General Fund</u></b>			
- Information Services	IT Equipment / Financial System Lease	\$ 200,000	
- Police	Police Equipment - Base Budget	\$ 5,000	
- Building	Building Official Equipment	\$ 7,500	
<b><u>Measure E Fund</u></b>			
- Police	Police Vehicle Leases	\$ 103,848	
	Police Equipment - Base Budget	25,000	
- Fire	Fire Vehicle Leases	\$ 8,913	
	Fire Equipment - Base Budget	45,000	
<b><u>Capital Projects Fund</u></b>			
	Storm Drain Plan	\$	150,000
	Street Maintenance Projects		110,000
	Street Rehabilitation Projects		915,000
	Storm Drain Maintenance		25,000
	COVID-19 Expenditures	\$ 50,000	
	Peabody Creek Restoration		50,000
	E Main / Murphy Improvements		800,000
	Wolf Creek Trail Project Study Report		15,000
	Condon Park Accessibility		49,400
	Mill Street Parking Lot		292,500
	McCourtney Road Pedestrian Impvmt		10,000
	Annual Sidewalk Repairs / Mtc		25,000
	Playground Maintenance Projects		50,000
	Matson Creek Phase I		170,000
	Measure E Street / Overlay Projects		1,000,000
	Measure E Park Projects		640,000
	Minnie Park / Memorial Park Projects		580,000
	Condon Park Access		500,000
<b><u>Water Fund</u></b>			
	Empire Water Tank	\$	200,000
	Water Line Project		530,000
	Jan/Hill Water Project		150,000
	Water Treatment Plant Maintenance		660,000
	Annual Water System Maintenance		200,000
	Annual Flushing Program		100,000
	Water Rate Impact Fee Study		75,000

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Capital Outlay / Projects Reconciliation**

<b>Fund</b>	<b>Capital Outlay / Project</b>	<b>Outlay</b>	<b>Project</b>
<b><u>Sewer Fund</u></b>			
	NPDES 2008-13 Project	\$	60,000
	Lift Station Upgrades		35,000
	Annual Sewer Maintenance		150,000
	Annual WWTP Projects		1,075,000
	2018 WWTP Improvements Project		1,000,000
	Slate Creek Lift Station Project		470,000
	Sewer Rate Study		100,000
<hr/>			
<b>Citywide Captial Outlay / Projects Totals:</b>		<b>\$ 445,261</b>	<b>\$ 10,186,900</b>
			<hr/>
			<b>\$ 10,632,161</b>

*Note: The information presented herein presents the fund in which the captial 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 2020-21 Final Budget**  
**General Fund Revenue and Expenditure Detail**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>REVENUES</b>				
Taxes	\$ 9,990,062	10,579,177	10,379,931	10,136,913
Franchises	744,999	751,898	758,000	769,370
Licenses	206,802	220,463	210,000	190,000
Services Charges / Fees	1,007,940	1,082,522	932,259	774,825
Interest & Use of Money	71,244	207,363	125,000	70,000
Other Agencies	282,212	209,552	318,902	361,800
Cost Reimbursements / Transfers	132,793	114,283	3,000	3,000
Other Revenues	113,673	181,330	19,722	4,550
Other Financing Sources	-	-	-	-
<b>Total Revenues</b>	<b>\$ 12,549,725</b>	<b>13,346,588</b>	<b>12,746,814</b>	<b>12,310,458</b>
<b>EXPENDITURES</b>				
City Council	\$ 23,712	30,558	24,085	24,085
City Manager	333,321	305,374	320,331	229,886
Finance Department	565,544	524,079	591,010	540,357
Personnel	26,226	24,986	22,750	25,750
Information Systems	361,758	340,172	204,400	318,400
City Attorney	122,619	223,000	260,000	200,000
Police Department	4,285,750	4,241,636	4,127,140	4,006,502
Police Department - Animal Control	220,357	193,110	176,084	176,080
Fire Department	2,259,205	2,036,784	2,145,788	2,052,638
Community Development - Planning	319,982	300,441	379,421	460,590
Community Development - Building	358,712	367,913	424,791	416,106
Public Works - Engineering	348,022	339,467	356,954	325,197
Public Works - Facilities	121,336	114,903	119,079	123,264
Public Works - Fleet Services	257,606	104,560	201,198	236,019
Public Works - Streets	560,733	525,192	501,770	411,373
Parks and Recreation - Swimming Pool	45,747	85,630	71,753	32,817
Parks and Recreation - Parks Maintenance	264,160	288,256	267,054	276,387
Parks and Recreation - Recreation	1,202	713	1,000	1,000
Non-Departmental	1,063,883	1,930,682	2,113,880	1,377,458
Debt Service	425,824	437,000	434,255	1,029,268
Appropriation for Contingency	-	-	-	250,000
Transfers Out	302,618	442,899	686,250	90,000
<b>Total Expenditures</b>	<b>\$ 12,268,317</b>	<b>\$ 12,857,355</b>	<b>\$ 13,428,993</b>	<b>\$ 12,603,177</b>
Excess / (Deficit) of Revenues over Expenditures	\$ 281,408	489,233	(682,179)	(292,719)
Reserve Transfer to Impact Fee Fund	-	-	(167,888)	
Beginning Fund Balance	\$ 7,901,328	8,182,736	8,671,969	7,821,902
Ending Fund Balance	\$ 8,182,736	8,671,969	7,821,902	7,529,183
<b>Less - Designated Reserves:</b>				
Construction Deposits	\$ 179,375	114,418	114,418	114,418
Asset Forfeiture Funds	75,602	9,252	9,252	9,252
Narcotics Investigation	12,823	12,823	12,823	12,823
SMA Park Funds	167,888	167,888	-	-
North Star Rock Road Mitigation	16,543	16,543	16,543	16,543
Infrastructure Repair and Replacement	19,187	19,187	19,187	19,187
Tree Preservation	10,700	10,700	10,700	10,700
Whispering Pines	153,160	153,160	153,160	153,160
PARSAC Claim Reserves	75,000	75,000	75,000	75,000
ADA Access - SB 1186	12,380	15,133	15,133	15,133
Pension Stabilization Reserve	1,500,000	1,500,000	1,500,000	1,500,000
OPEB Stabilization Reserve	-	500,000	500,000	500,000
Capital and Deferred Maintenance Reserve	-	1,000,000	1,000,000	1,000,000
Economic Contingency Reserve	-	2,500,000	2,500,000	2,500,000
Amount Not Obligated at Year End	\$ 5,960,078	2,577,865	1,895,686	1,602,967

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**General Fund Revenue Account Detail**

<b>Description</b>	<b>Actuals FY 2017-18</b>	<b>Actuals FY 2018-19</b>	<b>Estimate FY 2019-20</b>	<b>Final Budget FY 2020-21</b>
Property Taxes	\$ 2,600,061	2,729,648	2,835,000	2,881,000
RPTTF Residual Property Tax Distributions	156,675	194,005	313,312	245,000
Property Tax in Lieu of MVLF	1,202,162	1,273,631	1,311,679	1,337,913
Sales Taxes	6,102,422	6,497,601	6,675,000	6,075,000
ERAF in Lieu of Sales Tax	-	-	-	-
Sales Tax Payment to Nevada County	(974,270)	(1,136,557)	(1,600,000)	(1,025,000)
Transient Occupancy Taxes	818,104	916,808	775,000	550,000
Real Estate Transfer Taxes	71,624	87,470	50,000	50,000
Property Tax Homeowners Exemption	22,466	22,692	23,000	23,000
Property Tax Payment to NCCFPD	(9,182)	(6,121)	(3,060)	-
<b>TOTAL TAXES</b>	<b>\$ 9,990,062</b>	<b>10,579,177</b>	<b>10,379,931</b>	<b>10,136,913</b>
Franchise - Gas & Electric	\$ 158,799	146,780	145,000	147,175
Franchise - Solid Waste	414,785	439,604	440,000	446,600
Franchise - Cable TV	171,415	165,514	173,000	175,595
<b>TOTAL FRANCHISES</b>	<b>\$ 744,999</b>	<b>751,898</b>	<b>758,000</b>	<b>769,370</b>
Business Licenses	\$ 195,873	208,086	205,000	185,000
Business License Penalties	10,929	12,377	5,000	5,000
<b>TOTAL LICENSES</b>	<b>\$ 206,802</b>	<b>220,463</b>	<b>210,000</b>	<b>190,000</b>
Planning Department Fees / Permits	\$ 61,306	52,699	90,000	40,000
Building Department Fees / Permits	255,180	287,173	250,000	200,000
Fire Department Fees / Permits	87,077	105,356	96,750	74,750
Fire Department Assessments	241,418	248,147	240,000	240,000
Public Works / Engineering Fees / Permits	51,154	18,615	13,500	13,500
Animal Shelter Fees / Other Revenues	81,356	80,564	76,755	71,000
Police Department Fees / Other Revenues	185,132	240,119	125,076	114,075
Parks Department Fees	45,317	49,849	40,178	21,500
<b>TOTAL SERVICE CHARGES / FEES</b>	<b>\$ 1,007,940</b>	<b>1,082,522</b>	<b>932,259</b>	<b>774,825</b>



**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**General Fund Revenue Account Detail**

<b>Description</b>	<b>Actuals FY 2017-18</b>	<b>Actuals FY 2018-19</b>	<b>Estimate FY 2019-20</b>	<b>Final Budget FY 2020-21</b>
Interest Earnings	\$ 71,244	207,363	125,000	70,000
Unrealized Gain / (Loss) on Investments	-	-	-	-
<b>TOTAL INTEREST &amp; USE OF MONEY</b>	<b>\$ 71,244</b>	<b>207,363</b>	<b>125,000</b>	<b>70,000</b>
Motor Vehicle License Fees	\$ 6,788	6,336	6,300	6,300
Beverage Recycling Program	5,000	5,000	5,000	5,000
Public Safety - Proposition 172	106,121	114,961	121,102	104,000
FEMA Grants	-	-	-	-
COPS Grant - AB 3229	135,585	75,000	135,000	135,000
SB-2 Planning Grant	-	-	50,000	110,000
Other State Reimbursements	21,608	-	-	-
ADA Disability (SB-1186 Fee)	7,110	8,255	1,500	1,500
<b>TOTAL FROM OTHER AGENCIES</b>	<b>\$ 282,212</b>	<b>209,552</b>	<b>318,902</b>	<b>361,800</b>
Expense Reimbursements	\$ 73,494	111,283	-	-
Cost Allocation Reimbursements	-	-	-	-
Transfer In from Gas Tax Fund	3,000	3,000	3,000	3,000
Transfer In from AB1600 Fire Fac Reserve	18,070	-	-	-
Transfer in from Developer Impact Fees	38,229	-	-	-
<b>TOTAL COST REIMBURSEMENTS / TRANSFERS</b>	<b>\$ 132,793</b>	<b>114,283</b>	<b>3,000</b>	<b>3,000</b>
<b>TOTAL OTHER REVENUES</b>	<b>\$ 113,673</b>	<b>181,330</b>	<b>19,722</b>	<b>4,550</b>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 12,549,725</b>	<b>13,346,588</b>	<b>12,746,814</b>	<b>12,310,458</b>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<b>Actual FY 2017-18</b>	<b>Actual FY 2018-19</b>	<b>Estimate FY 2019-20</b>	<b>Final Budget FY 2020-21</b>
<b><u>City Administration</u></b>				
<b>City Council - 5005</b>				
Personal Services	\$ 19,301	\$ 18,381	\$ 18,085	\$ 16,800
Services and Supplies	4,411	12,177	6,000	7,285
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 23,712</b>	<b>30,558</b>	<b>24,085</b>	<b>24,085</b>
<b>City Manager - 5035</b>				
Personal Services	\$ 276,891	280,644	290,831	200,386
Services and Supplies	56,430	24,730	29,500	29,500
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 333,321</b>	<b>305,374</b>	<b>320,331</b>	<b>229,886</b>
<b>Finance Department - 5045 / 5050</b>				
Personal Services	\$ 297,029	241,936	354,110	318,457
Services and Supplies	268,515	282,143	236,900	221,900
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 565,544</b>	<b>524,079</b>	<b>591,010</b>	<b>540,357</b>
<b>Personnel - 5015</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	26,226	24,986	22,750	25,750
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 26,226</b>	<b>24,986</b>	<b>22,750</b>	<b>25,750</b>
<b>Information Services - 5040</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	224,576	257,933	205,500	198,000
Cost Allocation	(75,820)	-	(51,100)	(79,600)
Capital Outlay	213,002	82,239	50,000	200,000
<b>Total:</b>	<b>\$ 361,758</b>	<b>340,172</b>	<b>204,400</b>	<b>318,400</b>



**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<b>Actual FY 2017-18</b>	<b>Actual FY 2018-19</b>	<b>Estimate FY 2019-20</b>	<b>Final Budget FY 2020-21</b>
<b>City Attorney - 5055</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	122,619	223,000	260,000	200,000
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 122,619</b>	<b>223,000</b>	<b>260,000</b>	<b>200,000</b>
<b><u>Public Safety</u></b>				
<b>Police - 5065</b>				
Personal Services	\$ 3,404,576	3,383,769	3,319,140	3,152,602
Services and Supplies	815,489	832,963	803,000	848,900
Capital Outlay	65,685	24,904	5,000	5,000
<b>Total:</b>	<b>\$ 4,285,750</b>	<b>4,241,636</b>	<b>4,127,140</b>	<b>4,006,502</b>
<b>Police - Animal Control - 5070</b>				
Personal Services	\$ 176,756	154,864	138,134	144,330
Services and Supplies	43,601	38,246	31,760	31,750
Capital Outlay	-	-	6,190	-
<b>Total:</b>	<b>\$ 220,357</b>	<b>193,110</b>	<b>176,084</b>	<b>176,080</b>
<b>Fire - 5085 / 5522 / 5708</b>				
Personal Services	\$ 1,744,198	1,627,664	1,603,588	1,590,188
Services and Supplies	420,440	409,120	542,200	462,450
Capital Outlay	94,567	-	-	-
<b>Total:</b>	<b>\$ 2,259,205</b>	<b>2,036,784</b>	<b>2,145,788</b>	<b>2,052,638</b>
<b><u>Community Development</u></b>				
<b>Planning - 5103 / 5105 / 5714</b>				
Personal Services	\$ 281,039	238,139	287,421	308,590
Services and Supplies	38,278	62,302	92,000	152,000
Capital Outlay	665	-	-	-
<b>Total:</b>	<b>\$ 319,982</b>	<b>300,441</b>	<b>379,421</b>	<b>460,590</b>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<b>Actual FY 2017-18</b>	<b>Actual FY 2018-19</b>	<b>Estimate FY 2019-20</b>	<b>Final Budget FY 2020-21</b>
<b>Building - 5716</b>				
Personal Services	\$ 193,167	310,790	356,541	347,856
Services and Supplies	165,545	55,113	60,750	60,750
Capital Outlay	-	2,010	7,500	7,500
<b>Total:</b>	<b>\$ 358,712</b>	<b>367,913</b>	<b>424,791</b>	<b>416,106</b>
<b><u>Public Works</u></b>				
<b>Engineering - 5215 / 5710</b>				
Personal Services	\$ 306,836	327,219	344,954	313,197
Services and Supplies	41,186	12,248	12,000	12,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 348,022</b>	<b>339,467</b>	<b>356,954</b>	<b>325,197</b>
<b>Facilities - 5225</b>				
Personal Services	\$ 76,102	68,037	66,579	70,764
Services and Supplies	45,234	46,866	52,500	52,500
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 121,336</b>	<b>114,903</b>	<b>119,079</b>	<b>123,264</b>
<b>Fleet Services - 5230</b>				
Personal Services	\$ 102,866	96,035	136,698	172,019
Services and Supplies	16,670	8,525	64,500	64,000
Capital Outlay	138,070	-	-	-
<b>Total:</b>	<b>\$ 257,606</b>	<b>104,560</b>	<b>201,198</b>	<b>236,019</b>
<b>Streets - 5235</b>				
Personal Services	\$ 445,832	380,417	377,470	287,073
Services and Supplies	114,901	144,775	124,300	124,300
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 560,733</b>	<b>525,192</b>	<b>501,770</b>	<b>411,373</b>



**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<b><u>Actual</u></b> <b><u>FY 2017-18</u></b>	<b><u>Actual</u></b> <b><u>FY 2018-19</u></b>	<b><u>Estimate</u></b> <b><u>FY 2019-20</u></b>	<b><u>Final Budget</u></b> <b><u>FY 2020-21</u></b>
<b><u>Parks and Recreation</u></b>				
<b>Swimming Pool - 5255</b>				
Personal Services	\$ 32,884	31,175	27,403	12,967
Services and Supplies	12,863	54,455	44,350	19,850
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 45,747</b>	<b>85,630</b>	<b>71,753</b>	<b>32,817</b>
<b>Parks Maintenance - 5265</b>				
Personal Services	\$ 199,759	203,141	189,554	198,287
Services and Supplies	64,401	85,115	77,500	78,100
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 264,160</b>	<b>288,256</b>	<b>267,054</b>	<b>276,387</b>
<b>Recreation - 5266 / 5250</b>				
Personal Services	\$ 1,159	713	-	-
Services and Supplies	43	-	1,000	1,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 1,202</b>	<b>713</b>	<b>1,000</b>	<b>1,000</b>
<b><u>Non-Departmental / Other</u></b>				
<b>Non-Departmental - 5269 / 5270 / 5271</b>				
Personal Services	\$ 223	907,151	1,156,014	485,738
Services and Supplies	1,063,660	916,514	949,182	891,720
Cost Allocation	-	-	-	-
Appropriation for Contingency	-	-	7,500	250,000
Reimbursable Costs	-	81,304	-	-
Capital Outlay	-	25,713	1,184	-
<b>Total:</b>	<b>\$ 1,063,883</b>	<b>1,930,682</b>	<b>2,113,880</b>	<b>1,627,458</b>

City of Grass Valley  
Fiscal Year 2020-21 Final Budget  
General Fund

Departmental Expenditure Account Detail

	<u>Actual FY 2017-18</u>	<u>Actual FY 2018-19</u>	<u>Estimate FY 2019-20</u>	<u>Final Budget FY 2020-21</u>
<b>Debt Service - 5275</b>				
Facility Improvements	\$ -	-	-	-
Pension Obligation Bonds	360,747	360,880	360,633	947,256
Opterra Solar Lease	65,077	76,120	73,622	82,012
<b>Total:</b>	<b>\$ 425,824</b>	<b>437,000</b>	<b>434,255</b>	<b>1,029,268</b>
<b>Transfers Out - 5899</b>				
Capital Projects - Fund 180	\$ 202,995	442,899	686,250	90,000
Vehicle Replacement - Fund 310	-	-	-	-
Fire Reserve Fund - Fund 121	42,943	-	-	-
Dorsey Marketplace - 6208 (Reimbursed)	56,680	-	-	-
<b>Total:</b>	<b>\$ 302,618</b>	<b>442,899</b>	<b>686,250</b>	<b>90,000</b>
<b>Total Appropriations - General Fund</b>	<b>\$ 12,268,317</b>	<b>\$ 12,857,355</b>	<b>\$ 13,428,993</b>	<b>\$ 12,603,177</b>
<b>Total Personal Services:</b>	<b>\$ 7,558,618</b>	<b>\$ 8,270,075</b>	<b>\$ 8,666,522</b>	<b>\$ 7,619,254</b>
<b>Total Services and Supplies:</b>	<b>3,545,088</b>	<b>3,491,211</b>	<b>3,615,692</b>	<b>3,481,755</b>
<b>Total Cost Allocations:</b>	<b>(75,820)</b>	<b>-</b>	<b>(51,100)</b>	<b>(79,600)</b>
<b>Total Capital Outlay:</b>	<b>511,989</b>	<b>134,866</b>	<b>69,874</b>	<b>212,500</b>
<b>Total Debt Service:</b>	<b>425,824</b>	<b>437,000</b>	<b>434,255</b>	<b>1,029,268</b>
<b>Total Reimbursable Costs:</b>	<b>-</b>	<b>81,304</b>	<b>-</b>	<b>-</b>
<b>Total Transfers Out:</b>	<b>302,618</b>	<b>442,899</b>	<b>686,250</b>	<b>90,000</b>
<b>Total Appropriation For Contingency:</b>	<b>-</b>	<b>-</b>	<b>7,500</b>	<b>250,000</b>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Measure E Fund (Fund 105)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Measure N Sales Tax	\$ 2,753,165	859,557	10,000	-
Measure E Sales Tax	-	4,083,505	5,650,000	4,950,000
Fire Department Response Reimbursement	971	4,083	7,107	-
Interest Income	16,568	106,366	60,000	10,000
Other Income	-	-	15,557	-
	<u>\$ 2,770,704</u>	<u>5,053,511</u>	<u>5,742,664</u>	<u>4,960,000</u>
<b>Expenditures:</b>				
Police - Personal Services	\$ 590,684	790,019	1,071,461	1,167,008
Police - Non-Personal Services	40,354	101,579	117,239	98,484
Fire - Personal Services	589,158	721,079	824,446	866,882
Fire - Non-Personal Services	38,760	77,319	197,099	120,650
Public Works - Personal Services	-	-	-	-
Public Works - Non-Personal Services	550	550	-	-
Safety - CalPERS UAAL Amortization	-	90,744	113,701	129,593
Safety - Worker's Compensation Costs	-	32,111	39,360	39,360
Police - Capital Outlay	127,461	125,963	149,000	128,848
Fire - Capital Outlay	108,346	436,592	873,913	53,913
Public Works - Capital Outlay	-	-	-	-
Transfers Out - Capital Projects Fund	1,084,653	361,851	6,930,000	2,720,000
Transfers Out - Vehicle Replacement Fund	-	-	-	-
	<u>\$ 2,579,966</u>	<u>2,737,807</u>	<u>10,316,219</u>	<u>5,324,738</u>
Excess (deficit) of revenues over expenditures	\$ 190,738	2,315,704	(4,573,555)	(364,738)
Beginning Fund Balance	\$ 2,986,060	3,176,798	5,492,502	918,947
Ending Fund Balance	<u>\$ 3,176,798</u>	<u>5,492,502</u>	<u>918,947</u>	<u>554,209</u>

**Capital Expenditure Detail**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Capital Expenditures</b>				
Police Capital - Vehicles / Buildout	\$ 31,508	98,339	84,000	103,848
Police Capital - Equipment	95,953	27,624	65,000	25,000
Fire Capital - Fire Truck	-	52,032	520,000	-
Fire Capital - Vehicles / Buildout	54,226	62,126	280,000	8,913
Fire Capital - Equipment / Radios	12,650	322,434	73,913	45,000
Fire Capital - Opticom Upgrade	41,470	-	-	-
Trf to ISF - Fire - Fire Vehicles	-	-	-	-
Trf to Capital 6324 - CABY Wolf Creek WS	134	-	-	-
Trf to Capital 6367 - Brunswick / E Main	-	-	-	-
Trf to Capital 6385 - Measure E / N Streets	1,084,519	9,997	3,540,000	1,000,000
Trf to Capital 6410 - LG Field	-	13,313	1,560,000	-
Trf to Capital 6411 - Park Bathrooms	-	336,791	30,000	-
Trf to Capital 6414 - Measure E Park Projects	-	-	910,000	1,720,000
Trf to Capital 6413 - Minnie Park Project	-	-	560,000	-
Trf to Capital XXXX - GV Charter Field Restor.	-	1,750	300,000	-
Trf to Capital XXXX - Condon Park Access	-	-	30,000	-
	<u>\$ 1,320,460</u>	<u>924,406</u>	<u>7,952,913</u>	<u>2,902,761</u>

FY 2019-20 Staff Allocations - Measure N Fund:

Police Department - 11.0 FTE  
Fire Department - 9.2 FTE (3.0 Frozen)



**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Water Fund (Fund 200 / 201 / 204)**

	Actuals FY 2017-18	Actuals FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Water User Fees	\$ 2,128,351	2,119,113	2,050,000	2,050,000
Water Connection Fees	21,698	189,198	118,660	20,000
Lease Revenues	61,687	88,143	47,222	50,000
Interest Earnings	27,776	126,484	87,500	37,500
Miscellaneous Revenues	8,018	21,761	15,000	10,000
Proceeds of Debt	-	-	-	-
Transfers In From Other Funds	-	-	-	-
	<u>\$ 2,247,530</u>	<u>2,544,699</u>	<u>2,318,382</u>	<u>2,167,500</u>
<b>Expenditures:</b>				
Administration - Personal Services	\$ 136,561	152,502	165,403	150,000
Administration - Non-Personal Services	204,088	188,640	185,000	185,000
Plant - Personal Services	208,966	181,175	185,000	160,000
Plant - Non-Personal Services	482,896	443,146	450,000	450,000
Distribution - Personal Services	133,490	104,868	220,000	125,000
Distribution - Non-Personal Services	50,648	73,883	130,000	100,000
CalPERS UAAL Payment	-	69,230	85,895	97,934
Workers Compensation Expenses	-	13,888	34,975	35,000
Debt Service	324,532	325,520	329,334	331,555
Capital Outlay	-	2,266	104,087	-
Capital Expenses	477,534	379,945	1,851,192	1,915,000
Transfers Out - Capital Projects Fund	-	-	21,875	-
	<u>\$ 2,018,715</u>	<u>1,935,063</u>	<u>3,762,761</u>	<u>3,549,489</u>
Excess (deficit) of revenues over expenditures	\$ 228,815	609,636	(1,444,379)	(1,381,989)
Beginning Fund Balance	\$ 3,925,413	4,154,228	4,763,864	3,319,485
Ending Fund Balance	<u>\$ 4,154,228</u>	<u>4,763,864</u>	<u>3,319,485</u>	<u>1,937,496</u>
Reserved Fund Balance:				
Safe Drinking Water Loan Debt Svc. Reserve	\$ 148,700	148,700	148,700	148,700
Trustee Cash - Capital Leases Payable	-	-	-	-
Pension Reserve	75,000	75,000	75,000	75,000
Working Capital Reserve	325,000	325,000	325,000	325,000
Water System Reinvestment Reserve	360,663	360,663	360,663	360,663
Emergency Reserve	300,000	300,000	300,000	300,000
Connection Fee Capital Reserve	785,198	999,685	-	20,000
Unobligated Fund Balance	<u>\$ 2,159,667</u>	<u>2,554,816</u>	<u>2,110,122</u>	<u>708,133</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Water Fund (Fund 200 / 201 / 204)**

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>Actuals FY 2017-18</b>	<b>Actuals FY 2018-19</b>	<b>Estimate FY 2019-20</b>	<b>Final Budget FY 2020-21</b>
Trf Capital 6374 - Florence Avenue Project	\$ -	92,188	-	-
Trf Capital 6376 - WWTP / WTP Alarms	-	-	-	-
Trf Capital 6384 - WM/S/C Ped Impvmts	-	-	-	-
Trf Capital 6388 - OpTerra Facility Impvmts	-	-	-	-
Trf Capital XXXX - Aerial Survey Update	-	-	21,875	-
6517 - Treatment Plant Security	-	-	69,317	-
Trf Capital 6342 - City Hall / PD Security	-	34,184	-	-
6521 - Water Systems Plan	60,635	3,214	20,000	-
6524 - Empire Water Tank	-	-	-	200,000
6528 - 2011 Water Line (Depot Street)	-	-	-	530,000
6529 - 2011 Water Valves	-	-	-	-
6530 - Jan/Hill Water Project	-	-	-	150,000
6533 - Water Treatment Plant Maintenance	6,339	12,908	10,000	660,000
6534 - Annual Water System Maintenance	314,969	190,123	115,000	200,000
6535 - Annual Flushing Program	95,591	22,270	15,000	100,000
6536 - Forest Glade Water Project	-	-	-	-
6531 - 2014 Water Line (Cherry & Main)	-	-	-	-
6532 - Waterline Reconfiguration Project	-	-	-	-
6523 - Water Rate Impact Fee Study	-	-	-	75,000
6537 - Richardson St Line Replacement	-	25,058	1,600,000	-
	<b>\$ 477,534</b>	<b>379,945</b>	<b>1,851,192</b>	<b>1,915,000</b>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Sewer Fund (Fund 210 / 212 / 215)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Wastewater Service Fees	\$ 4,741,767	4,793,659	4,750,000	4,750,000
Industrial Waste Permits	239,196	286,279	250,000	250,000
Sewer Connection Fees	629,319	358,048	155,347	35,000
Grants	1,633,740	2,606,870	2,900,000	-
Lease Agreement Revenues	36,000	49,472	36,000	36,000
Miscellaneous Revenues	136,504	609	5,000	5,000
Interest Earnings	63,297	178,262	145,000	90,000
Proceeds of Debt	-	-	-	-
Gain on Sales of Assets	14,997	8,800	-	-
Transfers In From Other Funds	-	-	-	-
	<u>\$ 7,494,820</u>	<u>8,281,999</u>	<u>8,241,347</u>	<u>5,166,000</u>
<b>Expenditures:</b>				
Administration - Personal Services	\$ 170,570	207,629	196,157	175,000
Administration - Non-Personal Services	267,042	360,935	325,000	325,000
Plant - Personal Services	761,577	686,306	642,953	870,000
Plant - Non-Personal Services	1,281,691	1,413,339	1,275,000	1,350,000
Collection - Personal Services	314,941	210,278	186,612	205,000
Collection - Non-Personal Services	64,037	52,475	100,000	70,000
CalPERS UAAL Payment	-	171,691	203,752	232,311
Workers Compensation Costs	-	-	-	85,000
Debt Service	1,262,084	1,273,057	1,291,042	1,302,730
Other Expenses	-	-	-	-
Capital Outlay - Equipment	145,765	39,191	950,000	-
Capital Expenses	5,365,410	1,884,557	4,164,156	2,890,000
Transfers Out - Capital Projects Fund	-	-	21,875	-
	<u>\$ 9,633,117</u>	<u>6,299,458</u>	<u>9,356,547</u>	<u>7,505,041</u>
Excess (deficit) of revenues over expenditures	<u>\$ (2,138,297)</u>	<u>1,982,541</u>	<u>(1,115,200)</u>	<u>(2,339,041)</u>
Beginning Fund Balance	\$ 8,511,195	6,372,898	8,355,439	7,240,239
Ending Fund Balance	<u>\$ 6,372,898</u>	<u>8,355,439</u>	<u>7,240,239</u>	<u>4,901,198</u>
<b>Reserved Fund Balance:</b>				
Bond Reserve	\$ 44,512	44,512	44,512	44,512
Trustee Cash - Leases and Other Debt	589,713	592,457	589,713	586,190
FHMA Debt Service Reserve	134,362	134,362	134,362	134,362
Glenbrook Sewer Improvement Reserve	176,248	176,248	-	-
Working Capital Reserve	850,000	850,000	850,000	850,000
Pension Reserve	175,000	175,000	175,000	175,000
System Reinvestment Reserve	1,735,887	1,735,887	1,735,887	1,735,887
Emergency Reserve	750,000	750,000	750,000	750,000
Connection Fee Capital Reserve	1,142,746	1,537,693	-	-
Unobligated Fund Balance	<u>\$ 774,430</u>	<u>2,359,280</u>	<u>2,960,765</u>	<u>625,247</u>



**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Sewer Fund (Fund 210 / 212 / 215)**

**Capital Expenditure Detail**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Capital Expenditures</b>				
Trf Capital 6374 - Florence Avenue Project	\$ -	100,000	-	-
Trf Capital 6342 - WWTP Video Project	-	34,183	-	-
Trf Capital 6336 - Wolf Creek Trail Project	-	109,904	-	-
Trf Capital XXXX - Aerial Survey Update	-	-	21,875	-
6617 - WWTP Security Projects	-	-	300,874	-
6659 - NPDES 2008-13	51,405	-	-	60,000
6660 - WWTP Future Analysis	68,368	-	6,407	-
6667 - WWTP Headworks	-	-	-	-
6669 - 2011 Sewer Line	2,229	28,244	1,175,000	-
6670 - 2011 I&I	-	-	-	-
6671 - Railroad Lift Station	-	-	-	-
6676 - Le Duc Sewer Line	-	-	-	-
6680 - 2013 Sewer Line Repairs	-	-	-	-
6681 - Sewer Cleaning and Inspection	-	-	-	-
6682 - Annual Sewer Maintenance	38,339	14,045	125,000	150,000
6683 - Primary Clarifier Rehabilitation	-	-	-	-
6685 - Annual Sewer Lateral Project	-	-	-	-
6686 - Crg Hs Lift Station	445,058	-	-	-
6688 - Aeration Basin Modifier	-	-	-	-
6689 - Annual WWTP Projects	305,591	360,714	15,000	1,075,000
6690 - Sewer Line Repair	-	-	-	-
6691 - GV Sewer System	4,445,263	830,423	-	-
6692 - Ocean Avenue Replacement	-	140,657	-	-
6695 - Wolf Creek Trail / Access Road	-	-	-	-
6696- 2018 WWTP Improvements Project	4,986	264,323	2,500,000	1,000,000
6694 - Slate Creek Lift Station	4,171	2,064	20,000	470,000
XXXX - Lift Station Upgrades	-	-	-	35,000
XXXX - Sewer Rate Study	-	-	-	100,000
	<b>\$ 5,365,410</b>	<b>1,884,557</b>	<b>4,164,156</b>	<b>2,890,000</b>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Gas Tax Fund (Fund 110)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Section 2103 Apportionment	\$ 50,080	43,567	119,492	91,206
Section 2105 Apportionment	69,787	71,551	78,865	59,132
Section 2106 Apportionment	101,980	102,741	57,052	81,206
Section 2107 Apportionment	90,823	89,983	98,757	70,596
Section 2107.5 Apportionment	3,000	3,000	3,000	3,000
Road Repair / Accountability Act / Loan Repay	59,280	255,222	265,145	189,537
Proposition 42 Local Improvements	14,620	14,706	16,180	14,457
CDAA Grant (OES)	10,486	-	-	-
Regional Surface Transportation Program	-	-	-	-
Interest Earnings	7,051	31,719	5,000	5,000
	<u>\$ 407,107</u>	<u>612,489</u>	<u>643,491</u>	<u>514,134</u>
<b>Expenditures:</b>				
Capital Outlay - Street Sweeper	\$ 120,000	-	-	-
Transfers Out - General Fund	3,000	3,000	3,000	3,000
Transfers Out - Traffic Safety Fund	150,000	100,000	100,000	140,000
Transfers Out - Capital Projects Fund	106,242	196,183	1,450,000	660,000
	<u>\$ 379,242</u>	<u>299,183</u>	<u>1,553,000</u>	<u>803,000</u>
Excess (deficit) of revenues over expenditures	\$ 27,865	313,306	(909,509)	(288,866)
Beginning Fund Balance	\$ 922,648	950,513	1,263,819	354,310
Ending Fund Balance	<u>\$ 950,513</u>	<u>1,263,819</u>	<u>354,310</u>	<u>65,444</u>

**Capital Expenditure Detail**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Capital Expenditures</b>				
Trf to Capital 6122 - Street Maintenance	\$ 90,913	138,125	10,000	570,000
Trf to Capital 6130 - Dorsey Drive	-	-	-	-
Trf to Capital 6133 - Street Rehab	15,287	6,679	1,400,000	65,000
Trf to Capital 6330 - E. Main / Murphy	42	-	-	-
Trf to Capital 6334 - NE Sidewalk	-	-	-	-
Trf to Capital 6363 - Annual Sidewalks	-	17,952	40,000	25,000
Trf to Capital 6367 - Brunswick / E. Main Signal	-	-	-	-
Trf to Capital 6369 - E. Main / Hughes Sidewalk	-	-	-	-
Trf to Capital 6370 - Race Street Sidewalk	-	-	-	-
Trf to Capital 6136 - Storm Drain Mtc	-	-	-	-
Trf to Capital XXXX - Wolf Creek Trail	-	33,427	-	-
Trf to Capital 6537 - Richardson St Line Repl.	-	-	-	-
	<u>\$ 106,242</u>	<u>196,183</u>	<u>1,450,000</u>	<u>660,000</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Traffic Safety Fund (Fund 112)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Parking Citation Revenue	\$ 56,840	39,637	35,000	20,000
Transfer In - Gas Tax Fund	150,000	100,000	100,000	140,000
Expense Reimbursements	-	25,000	-	-
Interest Earnings	(29)	1,284	100	100
	<u>\$ 206,811</u>	<u>165,921</u>	<u>135,100</u>	<u>160,100</u>
<b>Expenditures:</b>				
Utilities Costs	\$ 112,457	123,399	120,000	125,000
Professional Services / Contracts	58,173	80,347	30,000	30,000
Parking Citations	1,166	1,001	2,000	1,000
	<u>\$ 171,796</u>	<u>204,747</u>	<u>152,000</u>	<u>156,000</u>
Excess (deficit) of revenues over expenditures	\$ 35,015	(38,826)	(16,900)	4,100
Beginning Fund Balance	\$ 21,596	56,611	17,785	885
Ending Fund Balance	<u>\$ 56,611</u>	<u>17,785</u>	<u>885</u>	<u>4,985</u>



**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Developer Impact Fee Fund (Fund 118)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Local Drainage Impact Fees	\$ 36,492	29,155	10,903	-
Fire Services Impact Fees	37,937	32,532	23,233	-
Police Services Impact Fees	17,226	13,019	9,231	-
Admin / General Facilities Impact Fees	20,516	15,338	12,657	-
Subdivision Map Act Fees	-	33,450	-	-
Regional Circulation Impact Fees	-	-	-	-
Regional Storm Drainage Impact Fees	-	-	-	-
Parks / Recreation Impact Fees	121,818	76,031	75,499	-
GV Transportation Improvement Impact Fees	34,268	177,220	78,447	-
GV Transportation Administrative Fees	6,309	1,603	3,320	-
McKnight Way Recapture Impact Fees	-	5,311	-	-
Interest Earnings	20,956	86,185	50,000	40,000
	<u>\$ 295,522</u>	<u>469,844</u>	<u>263,290</u>	<u>40,000</u>
<b>Expenditures:</b>				
Police Department Capital Outlay	\$ 91,164	-	-	-
Fire Department Capital Outlay	-	-	-	-
City Hall / Park Impvmnts Capital Outlay	-	-	-	-
Transfers Out - General Fund	38,229	-	-	-
Transfers Out - Capital Projects Fund	92,049	360,166	270,000	1,120,000
	<u>\$ 221,442</u>	<u>360,166</u>	<u>270,000</u>	<u>1,120,000</u>
Excess (deficit) of revenues over expenditures	\$ 74,080	109,678	(6,710)	(1,080,000)
Beginning Fund Balance	\$ 2,821,570	2,895,650	3,005,328	2,998,618
Ending Fund Balance	<u>\$ 2,895,650</u>	<u>3,005,328</u>	<u>2,998,618</u>	<u>1,918,618</u>

**Capital Expenditure Detail**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Capital Expenditures</b>				
Trf Capital 6103 - Ridge / SC / MR Drainage	\$ -	-	-	-
Trf Capital 6110 - Storm Drain Plan	-	-	-	150,000
Trf Capital 6330 - East Main Street Impvmt	12,022	-	-	800,000
Trf Capital 6331 - Pickle Ball Courts	-	75,426	-	-
Trf Capital 6342 - City Hall / PD Security	-	178,368	45,000	-
Trf Capital 6375 - Playground Maintenance	-	100,100	-	-
Trf Capital 6377 - McKnight Analysis	80,027	3,272	-	-
Trf Capital 6397 - East Main Improvements	-	3,000	-	-
Trf Capital 6382 - Matson Creek Phase I	-	-	-	170,000
Trf Capital 6384 - WM/S/C Ped Impvmnts	-	-	-	-
Trf Capital 6387 - GVTIF Update	-	-	-	-
Trf Capital 6336 - Wolf Creek Trail	-	-	225,000	-
	<u>\$ 92,049</u>	<u>360,166</u>	<u>270,000</u>	<u>1,120,000</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Developer Impact Fee Fund (Fund 118)**

**Fund Balance Detail**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Fund Balances</b>				
Reserve for Parking In Lieu	\$ 71,486	73,001	73,001	73,001
Reserve for Local Circulation	449,058	458,439	458,439	458,439
Reserve for Local Drainage	189,923	223,219	234,122	63,884
Reserve for Police Services	120,078	10,526	10,729	10,729
Reserve for Fire Services	-	32,727	55,960	55,960
Reserve for Admin / General Facilities	62,642	23,315	-	-
Reserve for Regional Circulation	761,822	774,428	774,428	774,428
Reserve for Regional Drainage	146,698	149,762	149,762	-
Reserve for Parks and Recreation	369,265	275,232	125,731	125,731
Reserve for SMA Map Act Fees	-	33,576	33,576	33,576
Reserve for GVTIF	726,828	917,600	996,047	196,047
Reserve for GVTIF Administration	15,371	17,307	20,627	20,627
Reserve for Glenbrook Basin	3,613	3,691	3,691	3,691
Reserve for Glenbrook Basin Administration	102	102	102	102
Reserve for McKnight Recapture	4,620	10,050	10,050	10,050
Unobligated Fund Balance	(25,856)	2,353	52,353	92,353
	<u>\$ 2,895,650</u>	<u>3,005,328</u>	<u>2,998,618</u>	<u>1,918,618</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Fire Reserve Fund (Fund 121)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Preliminary Budget FY 2019-20
<b>Revenues:</b>				
Strike Team Revenues	\$ 45,686	50,162	3,767	-
Transfers In - General Fund (Residual)	42,943	-	-	-
Interest Earnings	(87)	2,521	2,000	1,000
	<u>\$ 88,542</u>	<u>52,683</u>	<u>5,767</u>	<u>1,000</u>
<b>Expenditures:</b>				
Fire Department Expenditures	\$ 13,959	40,845	21,772	-
	<u>\$ 13,959</u>	<u>40,845</u>	<u>21,772</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 74,583	11,838	(16,005)	1,000
Beginning Fund Balance	\$ 12,721	87,304	99,142	83,137
Ending Fund Balance	<u>\$ 87,304</u>	<u>99,142</u>	<u>83,137</u>	<u>84,137</u>



**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Capital Projects Fund (Fund 180)**

	Actual FY 2017-18	Actual FY 2018-19	Estimated FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Federal Aid / FEMA	\$ 34,585	-	100,000	50,000
Misc. Intergovernmental Revenue	474,156	86,966	1,582,284	-
RSTP Funding	-	-	-	390,000
Miscellaneous Grants	74,243	-	911,226	45,000
Expense Reimbursements	13,820	-	-	-
CMAQ / SRF / Misc Grant Revenues	21,320	19,437	2,275,590	64,400
Insurance Reimbursements / Payments	1,692,020	307,980	-	-
Interest Earnings	7,587	(10,390)	-	-
Transfers In - General Fund	202,996	442,276	686,250	90,000
Transfer In - Measure E Fund	1,084,653	9,996	6,930,000	2,720,000
Transfer In - Gas Tax Fund	106,241	196,184	1,450,000	660,000
Transfers In - Mitigation Fee Fund	92,050	360,166	270,000	1,120,000
Transfers In - Spl Proj Fund (FEMA / FHWA)	-	202,057	88,000	292,500
Transfers In - Water Fund	-	126,372	141,875	-
Transfers In - Sewer Fund	-	244,087	126,875	-
Proceeds of Debt	-	-	-	-
	<b>\$ 3,803,671</b>	<b>1,985,131</b>	<b>14,562,100</b>	<b>5,431,900</b>
<b>Capital Projects Expenditures:</b>				
6110 - Storm Drain Plan	\$ -	-	-	150,000
6122 - 2009 Street Maintenance Projects	90,166	137,565	10,000	110,000
6133 - Annual Street Rehabilitation	300,923	240,733	1,400,000	915,000
6136 - Annual Storm Drain Maintenance	40,438	83,427	50,000	25,000
6138 - COVID-19 Expenditures	-	-	100,000	50,000
6141 - Public Education / Outreach Project	7,629	7,791	10,000	-
6261 - NCTC Planning	3,204	2,875	7,500	-
6324 - CABY Wolf Creek WS	92	-	-	-
6326 - Storm Damage / Repairs	1,619,332	788,109	53,000	-
6327 - Peabody Creek Restoration	3,022	4,792	550,000	50,000
6330 - E Main / Murphy Improvements	170,976	-	-	800,000
6331 - Pickle Ball Project	56,097	190,552	-	-
6334 - NE Sidewalk	19,785	500,763	-	-
6335 - Wolf Creek Trail Project Study Report	271	5,448	256,000	15,000
6336 - Wolf Creek Trail Phase I	-	636,102	225,000	-
6337 - Condon Connector	-	6,978	365,600	49,400
6338 - Grass Valley Entrance Sign	-	160,295	73,000	-
6342 - City Hall / GVPD Security^	-	366,736	270,000	-
6343 - South Auburn Parking Lot	-	106,346	-	-
6344 - Mill Streert Parking Lot	-	6,033	15,000	292,500
6345 - McCourtney Road Ped Imp	-	8,964	685,000	10,000
6357 - Richardson Street Line Replacement	-	-	1,625,000	-
6363 - Annual Sidewalk Repairs / Maintenance	6,503	18,310	40,000	25,000
6374 - Florance Avenue Project	-	192,188	-	-
6375 - Playground Maintenance Projects	4,692	221,698	50,000	50,000
6377 - McKnight Analysis Project	458	3,177	-	-
6382 - Maston Creek Phase I	-	-	-	170,000
6384 - WM/S/C Pedestrian Improvements	-	-	-	-
6385 - B/S/NCH Rehabilitation	1,084,626	9,618	3,540,000	1,000,000
6389 - N Chruch RW	113,867	-	-	-
6397 - E Main Improvements	97,926	3,000	800,000	-
6695/96 - Wolf Creek Trail - Phase I	13,036	60,886	700,000	-
6337 - Condon Park Accessibility	-	-	30,000	-
6410 - Lyman Gilmore Field	-	-	1,560,000	-
6411 - Park Bathrooms	-	-	30,000	-
XXXX - Pavement Management Plan	-	-	50,000	-
6390 - Aerial Survey Update	-	-	175,000	-
6414 - Measure E Park Projects	-	-	910,000	640,000
6413 - Minnie Park / Memorial Park Projects	-	-	560,000	580,000
6412 - GV Charter Field Restor.	-	-	300,000	-
6143 - Financial System Replacement	-	-	175,000	-
XXXX - Condon Park Access	-	-	-	500,000
	<b>\$ 3,633,043</b>	<b>3,762,386</b>	<b>14,615,100</b>	<b>5,431,900</b>
Excess (deficit) of revenues over expenditures	\$ 170,628	(1,777,255)	(53,000)	-
Beginning Fund Balance	\$ (801,737)	(631,109)	(2,408,364)	(2,461,364)
Ending Fund Balance	\$ (631,109)	(2,408,364)	(2,461,364)	(2,461,364)

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Special Projects Fund (Fund 182)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Intergovernmental Revenue	\$ -		695,000	-
RTMF Reimbursements	2,162,965	123,354	-	-
Interest Earnings	(16,663)	62,181	40,000	25,000
	<u>\$ 2,146,302</u>	<u>185,535</u>	<u>735,000</u>	<u>25,000</u>
<b>Expenditures:</b>				
Streets Materials Costs	\$ -	9,250	-	-
Purchase of Property	221,269	-	1,006,207	-
Trf to Capital 6338 - Entrance Sign	-	91,974	73,000	-
Trf to Capital 6344 - Mill Street Parking Lot	-	3,760	15,000	292,500
Capital Outlay - Parking Lot Construction	-	106,323	-	-
Capital Outlay - Broadband Study	-	-	-	-
	<u>\$ 221,269</u>	<u>211,307</u>	<u>1,094,207</u>	<u>292,500</u>
Excess (deficit) of revenues over expenditures	\$ 1,925,033	(25,772)	(359,207)	(267,500)
Beginning Fund Balance	\$ 126,477	2,051,510	2,025,738	1,666,531
Ending Fund Balance	<u>\$ 2,051,510</u>	<u>2,025,738</u>	<u>1,666,531</u>	<u>1,399,031</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**E. Daniels Park Fund (Fund 350)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Other Revenues	\$ -	-	-	-
Interest Earnings	702	2,940	2,500	2,000
	<u>\$ 702</u>	<u>2,940</u>	<u>2,500</u>	<u>2,000</u>
<b>Expenditures:</b>				
Park Expenditures	\$ -	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 702	2,940	2,500	2,000
Beginning Fund Balance	\$ 95,562	96,264	99,204	101,704
Ending Fund Balance	<u>\$ 96,264</u>	<u>99,204</u>	<u>101,704</u>	<u>103,704</u>



**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Animal Shelter Fund (Fund 352)**

	Actual 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Other Revenues	\$ -	-	-	-
Interest Earnings	218	911	750	250
	<u>\$ 218</u>	<u>911</u>	<u>750</u>	<u>250</u>
<b>Expenditures:</b>				
Police Expenditures	\$ -	-	19,030	-
	<u>\$ -</u>	<u>-</u>	<u>19,030</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 218	911	(18,280)	250
Beginning Fund Balance	\$ 29,610	29,828	30,739	12,459
Ending Fund Balance	<u>\$ 29,828</u>	<u>30,739</u>	<u>12,459</u>	<u>12,709</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**DUI Grant Fund (Fund 397)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Other Revenues	\$ -	-	-	-
Interest Earnings	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Safety Expenditures	\$ 19,079	-	2,272	-
	<u>\$ 19,079</u>	<u>-</u>	<u>2,272</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (19,079)	-	(2,272)	-
Beginning Fund Balance	\$ 25,810	6,731	6,731	4,459
Ending Fund Balance	<u>\$ 6,731</u>	<u>6,731</u>	<u>4,459</u>	<u>4,459</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**EPA Site Grant Fund (Fund 507)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Grant Revenues	\$ 138,125	169,639	173,611	308,212
Interest Earnings	-	-	-	-
	<u>\$ 138,125</u>	<u>169,639</u>	<u>173,611</u>	<u>308,212</u>
<b>Expenditures:</b>				
EPA Site Assessment Expenditures	\$ 128,913	188,690	151,390	308,212
	<u>\$ 128,913</u>	<u>188,690</u>	<u>151,390</u>	<u>308,212</u>
Excess (deficit) of revenues over expenditures	\$ 9,212	(19,051)	22,221	-
Beginning Fund Balance	\$ (12,382)	(3,170)	(22,221)	-
Ending Fund Balance	<u>\$ (3,170)</u>	<u>(22,221)</u>	<u>-</u>	<u>-</u>



**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Whispering Pines Improvement District - L&L Fund (Fund 134)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Assessments	\$ 22,701	23,155	24,245	24,997
Interest Earnings	202	971	1,000	500
	<u>\$ 22,903</u>	<u>24,126</u>	<u>25,245</u>	<u>25,497</u>
<b>Expenditures:</b>				
Personal Services	\$ 778	674	645	647
Operating Materials	-	-	-	-
Utilities	12,729	11,888	12,000	11,500
Outside Services	9,501	9,294	7,000	22,600
Other Expenditures	240	240	240	250
	<u>\$ 23,248</u>	<u>22,096</u>	<u>19,885</u>	<u>34,997</u>
Excess (deficit) of revenues over expenditures	\$ (345)	2,030	5,360	(9,500)
Beginning Fund Balance	\$ 32,243	31,898	33,928	39,288
Ending Fund Balance	<u>\$ 31,898</u>	<u>33,928</u>	<u>39,288</u>	<u>29,788</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Litton Business Park Improvement District - L&L Fund (Fund 135)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Assessments	\$ 5,172	5,331	5,459	5,628
Interest Earnings	154	709	400	300
	<u>\$ 5,326</u>	<u>6,040</u>	<u>5,859</u>	<u>5,928</u>
<b>Expenditures:</b>				
Personal Services	\$ 459	299	500	400
Operating Materials	-	-	-	-
Utilities	2,353	2,511	2,000	2,000
Outside Services	-	5,716	6,750	15,000
Other Expenditures	226	226	226	228
	<u>\$ 3,038</u>	<u>8,752</u>	<u>9,476</u>	<u>17,628</u>
Excess (deficit) of revenues over expenditures	\$ 2,288	(2,712)	(3,617)	(11,700)
Beginning Fund Balance	\$ 21,450	23,738	21,026	17,409
Ending Fund Balance	<u>\$ 23,738</u>	<u>21,026</u>	<u>17,409</u>	<u>5,709</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Morgan Ranch Improvement District - L&L Fund (Fund 136)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Assessments	\$ 22,441	23,132	23,685	24,415
Interest Earnings	100	154	150	30
	<u>\$ 22,541</u>	<u>23,286</u>	<u>23,835</u>	<u>24,445</u>
<b>Expenditures:</b>				
Personal Services	\$ 1,189	665	200	515
Operating Materials	-	-	-	-
Utilities	12,426	10,613	8,500	7,000
Outside Services	19,269	12,399	5,000	14,000
Other Expenditures	292	292	292	300
	<u>\$ 33,176</u>	<u>23,969</u>	<u>13,992</u>	<u>21,815</u>
Excess (deficit) of revenues over expenditures	\$ (10,635)	(683)	9,843	2,630
Beginning Fund Balance	\$ 17,262	6,627	5,944	15,787
Ending Fund Balance	<u>\$ 6,627</u>	<u>5,944</u>	<u>15,787</u>	<u>18,417</u>



**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Ventana Sierra Improvement District (Fund 138)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Assessments	\$ 4,590	4,732	3,100	3,100
Interest Earnings	213	262	150	100
	<u>\$ 4,803</u>	<u>4,994</u>	<u>3,250</u>	<u>3,200</u>
<b>Expenditures:</b>				
Personal Services	\$ 1,079	494	425	490
Operating Materials	-	-	-	-
Utilities	2,358	2,488	2,200	2,000
Outside Services	12,584	1,596	1,500	2,000
Other Expenditures	110	110	110	110
	<u>\$ 16,131</u>	<u>4,688</u>	<u>4,235</u>	<u>4,600</u>
Excess (deficit) of revenues over expenditures	\$ (11,328)	306	(985)	(1,400)
Beginning Fund Balance	\$ 20,081	8,753	9,059	8,074
Ending Fund Balance	<u>\$ 8,753</u>	<u>9,059</u>	<u>8,074</u>	<u>6,674</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Scotia Pines Improvement District (Fund 139)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2019-20
<b>Revenues:</b>				
Assessments	\$ 3,546	3,655	3,740	3,855
Interest Earnings	94	344	150	-
	<u>\$ 3,640</u>	<u>3,999</u>	<u>3,890</u>	<u>3,855</u>
<b>Expenditures:</b>				
Personal Services	\$ 1,001	1,419	1,000	250
Operating Materials	-	-	-	-
Utilities	1,467	1,339	1,300	1,000
Outside Services	3,614	6,137	18,000	2,375
Other Expenditures	228	228	228	230
	<u>\$ 6,310</u>	<u>9,123</u>	<u>20,528</u>	<u>3,855</u>
Excess (deficit) of revenues over expenditures	\$ (2,670)	(5,124)	(16,638)	-
Beginning Fund Balance	\$ 14,063	11,393	6,269	(10,369)
Ending Fund Balance	<u>\$ 11,393</u>	<u>6,269</u>	<u>(10,369)</u>	<u>(10,369)</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Morgan Ranch 2003-1 Improvement District - MA (Fund 160)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Assessments	\$ 2,064	2,128	1,800	1,200
Interest Earnings	135	650	400	300
	<u>\$ 2,199</u>	<u>2,778</u>	<u>2,200</u>	<u>1,500</u>
<b>Expenditures:</b>				
Personal Services	\$ 90	288	723	285
Operating Materials	-	-	-	-
Utilities	-	-	-	-
Outside Services	-	-	5,625	10,000
Other Expenditures	212	212	212	215
	<u>\$ 302</u>	<u>500</u>	<u>6,560</u>	<u>10,500</u>
Excess (deficit) of revenues over expenditures	\$ 1,897	2,278	(4,360)	(9,000)
Beginning Fund Balance	\$ 18,863	20,760	23,038	18,678
Ending Fund Balance	<u>\$ 20,760</u>	<u>23,038</u>	<u>18,678</u>	<u>9,678</u>



**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Morgan Ranch West BAD (Fund 161)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Assessments	\$ 2,110	2,175	2,227	1,200
Interest Earnings	72	391	300	150
	<u>\$ 2,182</u>	<u>2,566</u>	<u>2,527</u>	<u>1,350</u>
<b>Expenditures:</b>				
Personal Services	\$ -	288	600	315
Operating Materials	-	-	-	-
Utilities	-	-	-	-
Outside Services	-	-	5,625	8,670
Other Expenditures	213	213	213	215
	<u>\$ 213</u>	<u>501</u>	<u>6,438</u>	<u>9,200</u>
Excess (deficit) of revenues over expenditures	\$ 1,969	2,065	(3,911)	(7,850)
Beginning Fund Balance	\$ 10,338	12,307	14,372	10,461
Ending Fund Balance	<u>\$ 12,307</u>	<u>14,372</u>	<u>10,461</u>	<u>2,611</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Morgan Ranch West Improvement District - L&L (Fund 162)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Assessments	\$ 1,434	1,478	800	500
Interest Earnings	39	212	150	100
	<u>\$ 1,473</u>	<u>1,690</u>	<u>950</u>	<u>600</u>
<b>Expenditures:</b>				
Personal Services	\$ 92	-	300	180
Operating Materials	-	-	-	-
Utilities	96	98	100	100
Outside Services	-	-	-	3,000
Other Expenditures	213	213	213	220
	<u>\$ 401</u>	<u>311</u>	<u>613</u>	<u>3,500</u>
Excess (deficit) of revenues over expenditures	\$ 1,072	1,379	337	(2,900)
Beginning Fund Balance	\$ 5,574	6,646	8,025	8,362
Ending Fund Balance	<u>\$ 6,646</u>	<u>8,025</u>	<u>8,362</u>	<u>5,462</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Ridge Meadows Improvement District - L&L (Fund 163)**

	Actual FY 2017-18	Actual FY 2018-19	Eatimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Assessments	\$ 8,870	9,144	9,144	9,144
Interest Earnings	(13)	324	300	250
	<u>\$ 8,857</u>	<u>9,468</u>	<u>9,444</u>	<u>9,394</u>
<b>Expenditures:</b>				
Personal Services	\$ -	620	550	524
Operating Materials	-	-	-	-
Utilities	252	647	1,000	550
Outside Services	-	-	7,500	12,000
Other Expenditures	218	219	219	220
	<u>\$ 470</u>	<u>1,486</u>	<u>9,269</u>	<u>13,294</u>
Excess (deficit) of revenues over expenditures	\$ 8,387	7,982	175	(3,900)
Beginning Fund Balance	\$ -	8,387	16,369	16,544
Ending Fund Balance	<u>\$ 8,387</u>	<u>16,369</u>	<u>16,544</u>	<u>12,644</u>



**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Ridge Meadows BAD (Fund 164)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Assessments	\$ 3,878	3,997	3,997	3,997
Interest Earnings	(6)	143	150	100
	<u>\$ 3,872</u>	<u>4,140</u>	<u>4,147</u>	<u>4,097</u>
<b>Expenditures:</b>				
Personal Services	\$ -	288	150	302
Operating Materials	-	-	-	-
Utilities	-	-	-	-
Outside Services	-	-	-	7,080
Other Expenditures	219	219	219	215
	<u>\$ 219</u>	<u>507</u>	<u>369</u>	<u>7,597</u>
Excess (deficit) of revenues over expenditures	\$ 3,653	3,633	3,778	(3,500)
Beginning Fund Balance	\$ -	3,653	7,286	11,064
Ending Fund Balance	<u>\$ 3,653</u>	<u>7,286</u>	<u>11,064</u>	<u>7,564</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Downtown Assessment District Fund (Fund 120)**

	Actual 2017-18	Actual 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Downtown Assessments	\$ 62,149	63,147	55,000	55,000
Interest Earnings	499	423	100	100
	<u>\$ 62,648</u>	<u>63,570</u>	<u>55,100</u>	<u>55,100</u>
<b>Expenditures:</b>				
DTA Community Contribution	\$ 110,381	65,400	45,000	60,000
Other Expenditures	-	-	-	-
	<u>\$ 110,381</u>	<u>65,400</u>	<u>45,000</u>	<u>60,000</u>
Excess (deficit) of revenues over expenditures	\$ (47,733)	(1,830)	10,100	(4,900)
Beginning Fund Balance	\$ 52,126	4,393	2,563	12,663
Ending Fund Balance	<u>\$ 4,393</u>	<u>2,563</u>	<u>12,663</u>	<u>7,763</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Vehicle Replacement Internal Service Fund (Fund 310)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Transfers In - General Fund	\$ -	-	-	-
Transfers In - Measure N Fund	-	-	-	-
Other Revenues	6,658	23,640	5,200	-
Interest Earnings	1,040	2,718	1,800	1,000
	<u>\$ 7,698</u>	<u>26,358</u>	<u>7,000</u>	<u>1,000</u>
<b>Expenditures:</b>				
Capital Outlay - Vehicle Replacement	\$ -	-	-	-
Vehicle Lease Expenses	30,587	29,297	30,219	30,219
	<u>\$ -</u>	<u>29,297</u>	<u>30,219</u>	<u>30,219</u>
Excess (deficit) of revenues over expenditures	\$ 7,698	(2,939)	(23,219)	(29,219)
Beginning Fund Balance	\$ 91,600	99,298	96,359	73,140
Ending Fund Balance	<u>\$ 99,298</u>	<u>96,359</u>	<u>73,140</u>	<u>43,921</u>



**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Grass Valley Successor Agency Fund (Fund 580)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
RPTTF Revenue	\$ 1,149,929	1,081,387	829,623	850,000
Other Revenues	-	-	-	-
Interest Earnings	4,886	37,342	30,000	25,000
Transfer In from RORF Housing Fund	10,000	10,000	10,000	10,000
	<u>\$ 1,164,815</u>	<u>1,128,729</u>	<u>869,623</u>	<u>885,000</u>
<b>Expenditures:</b>				
Personal Services	\$ 52,726	47,843	60,000	35,000
Non-Personal Services	79,731	26,039	13,000	15,000
Debt Payments	731,259	734,775	722,606	722,606
Transfer to Speical Projects Fund (ROPS Ob.)	-	-	695,000	-
	<u>\$ 863,716</u>	<u>808,657</u>	<u>1,490,606</u>	<u>772,606</u>
Excess (deficit) of revenues over expenditures	<u>\$ 301,099</u>	<u>320,072</u>	<u>(620,983)</u>	<u>112,394</u>
Beginning Fund Balance	\$ 572,921	874,020	1,194,092	573,109
Ending Fund Balance	<u>\$ 874,020</u>	<u>1,194,092</u>	<u>573,109</u>	<u>685,503</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**04-STBG-1960 Fund (Fund 144)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	299	314	314	314
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	889	886	886	886
	<u>\$ 1,188</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	1,188	1,200	1,200	1,200
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 1,188</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Program Income / Cash Balance:</b>				
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Loan Receivable Balance:</b>				
	<u>\$ 271,460</u>	<u>271,146</u>	<u>270,832</u>	<u>270,518</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**CDBG Fund (Fund 356)**

	Actual FY 2017-18	Actual FY 2018-19	Year-End Estimate FY 2019-20	Final Budget FY 2019-20
<b>Revenues:</b>				
Grant Revenues	\$ 791,559	-	-	-
Loan Payoffs	-	-	-	-
Transfers In	13,392	-	-	-
Interest Earnings / Accrued Interest	(924)	(16)	-	-
	<u>\$ 804,027</u>	<u>(16)</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	791,610	-	-	-
	<u>\$ 791,610</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 12,417</u>	<u>(16)</u>	<u>-</u>	<u>-</u>
Program Income / Cash Balance:	<u>\$ (1,624)</u>	<u>(1,640)</u>	<u>(1,640)</u>	<u>(1,640)</u>
Loan Receivable Balance:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>



**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**CDBG Revolving Fund (Fund 360)**

	Actual FY 2017-18	Actual FY 2018-19	Year-End Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	-	-	-
Transfers In	30,884	45,254	-	-
Interest Earnings / Accrued Interest	2,739	5,467	5,000	5,000
	<u>\$ 33,623</u>	<u>50,721</u>	<u>5,000</u>	<u>5,000</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	10,308	10,718	11,000	11,000
	<u>\$ 10,308</u>	<u>10,718</u>	<u>11,000</u>	<u>11,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ 23,315</u>	<u>40,003</u>	<u>(6,000)</u>	<u>(6,000)</u>
<b>Program Income / Cash Balance:</b>				
	<u>\$ 30,739</u>	<u>71,570</u>	<u>65,570</u>	<u>59,570</u>
<b>Loan Receivable Balance:</b>				
	<u>\$ 539,498</u>	<u>539,498</u>	<u>538,498</u>	<u>537,498</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**CDBG Revolving Loan Fund (Fund 361)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	29,936	30,022	85,122	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	8,502	7,919	7,500	7,000
	<u>\$ 38,438</u>	<u>37,941</u>	<u>92,622</u>	<u>7,000</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	13,392	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	1,039	741	291	750
	<u>\$ 14,431</u>	<u>741</u>	<u>291</u>	<u>750</u>
Excess (deficit) of revenues over expenditures	<u>\$ 24,007</u>	<u>37,200</u>	<u>92,331</u>	<u>6,250</u>
<b>Program Income / Cash Balance:</b>				
	<u>\$ 23,676</u>	<u>60,875</u>	<u>153,206</u>	<u>159,456</u>
<b>Loan Receivable Balance:</b>				
	<u>\$ 309,816</u>	<u>279,794</u>	<u>194,672</u>	<u>194,672</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**CDBG Housing Fund (Fund 362)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2019-20
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	-	16,000	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>16,000</u>	<u>-</u>
<b>Expenditures:</b>				
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>16,000</u>	<u>-</u>
<b>Program Income / Cash Balance:</b>				
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 73,060</u>	<u>73,060</u>	<u>57,060</u>	<u>57,060</u>



**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**86-STBG-217 Fund (Fund 364)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2019-20
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	2,251	2,339	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	154	53	-	-
	<u>\$ 2,405</u>	<u>2,392</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	2,405	2,392	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 2,405</u>	<u>2,392</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>\$ 2,376</u>	<u>37</u>	<u>37</u>	<u>37</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**91-STBG-467 Fund (Fund 366)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	888	1,600	1,066	1,700
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	429	409	400	350
	<u>\$ 1,317</u>	<u>2,009</u>	<u>1,466</u>	<u>2,050</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	1,317	1,600	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 1,317</u>	<u>1,600</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>409</u>	<u>1,466</u>	<u>2,050</u>
<b>Program Income / Cash Balance:</b>				
	<u>\$ -</u>	<u>-</u>	<u>1,071</u>	<u>3,121</u>
<b>Loan Receivable Balance:</b>				
	<u>\$ 51,117</u>	<u>49,925</u>	<u>49,119</u>	<u>49,119</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**95-STBG-897 Fund (Fund 370)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2019-20
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	990	3,588	3,000	3,000
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	390	957	900	900
	<u>\$ 1,380</u>	<u>4,545</u>	<u>3,900</u>	<u>3,900</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	1,380	3,588	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 1,380</u>	<u>3,588</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>957</u>	<u>3,900</u>	<u>3,900</u>
<b>Program Income / Cash Balance:</b>				
	<u>\$ -</u>	<u>-</u>	<u>3,000</u>	<u>6,000</u>
<b>Loan Receivable Balance:</b>				
	<u>\$ 30,638</u>	<u>28,007</u>	<u>22,991</u>	<u>19,991</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**97-STBG-1118 Fund (Fund 374)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	1,275	1,275	1,275	1,275
	<u>\$ 1,275</u>	<u>1,275</u>	<u>1,275</u>	<u>1,275</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 1,275</u>	<u>1,275</u>	<u>1,275</u>	<u>1,275</u>
<b>Program Income / Cash Balance:</b>				
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 68,017</u>	<u>69,292</u>	<u>70,567</u>	<u>71,842</u>



**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**99-STBG-1362 Fund (Fund 383)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Program Income / Cash Balance:</b>				
	<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 2020-21 Final Budget**  
**CDBG Doris Drive Fund (Fund 392)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	3,187	3,219	3,219	3,219
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	332	300	300	300
	<u>\$ 3,519</u>	<u>3,519</u>	<u>3,519</u>	<u>3,519</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	3,519	3,519	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 3,519</u>	<u>3,519</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>3,519</u>	<u>3,519</u>
<b>Program Income / Cash Balance:</b>				
	<u>\$ -</u>	<u>-</u>	<u>3,219</u>	<u>6,438</u>
<b>Loan Receivable Balance:</b>				
	<u>\$ 46,989</u>	<u>43,769</u>	<u>38,409</u>	<u>35,729</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**Housing Rehab Fund (Fund 394)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	14,538	26,916	10,000	10,000
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	6,538	6,040	5,000	5,000
	<u>\$ 21,076</u>	<u>32,956</u>	<u>15,000</u>	<u>15,000</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	21,076	32,956	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 21,076</u>	<u>32,956</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
<b>Program Income / Cash Balance:</b>				
	<u>\$ -</u>	<u>-</u>	<u>10,000</u>	<u>20,000</u>
<b>Loan Receivable Balance:</b>				
	<u>\$ 391,353</u>	<u>364,436</u>	<u>359,436</u>	<u>354,436</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**02-HOME-0586 Fund (Fund 140)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Program Income Revenues	\$ -	-	15,343	15,000
Interest Earnings / Accrued Interest	84,386	68,942	65,000	63,000
	<u>\$ 84,386</u>	<u>68,942</u>	<u>80,343</u>	<u>78,000</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 84,386</u>	<u>68,942</u>	<u>80,343</u>	<u>78,000</u>
Program Income / Cash Balance:	<u>\$ -</u>	<u>-</u>	<u>15,343</u>	<u>30,343</u>
Loan Receivable Balance:	<u>\$ 4,201,336</u>	<u>4,270,278</u>	<u>4,335,278</u>	<u>4,398,278</u>



**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**09-HOME-6272 Fund (Fund 150)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	91,077	-	-	-
Interest Earnings / Accrued Interest	13,601	11,659	14,000	14,000
	<u>\$ 104,678</u>	<u>11,659</u>	<u>14,000</u>	<u>14,000</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 104,678</u>	<u>11,659</u>	<u>14,000</u>	<u>14,000</u>
Program Income / Cash Balance:	<u>\$ -</u>	<u>91,077</u>	<u>91,077</u>	<u>91,077</u>
Loan Receivable Balance:	<u>\$ 460,852</u>	<u>472,511</u>	<u>486,511</u>	<u>500,511</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**12-HOME-8564 Fund (Fund 154)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	61,268	-	83,778	-
Interest Earnings / Accrued Interest	13,863	12,584	12,500	12,000
	<u>\$ 75,131</u>	<u>12,584</u>	<u>96,278</u>	<u>12,000</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Administrative Costs	-	-	1,900	-
Transfers Out to Other Funds	-	61,349	-	-
	<u>\$ -</u>	<u>61,349</u>	<u>1,900</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 75,131</u>	<u>(48,765)</u>	<u>94,378</u>	<u>12,000</u>
<b>Program Income / Cash Balance:</b>				
	<u>\$ 61,349</u>	<u>-</u>	<u>81,878</u>	<u>81,878</u>
<b>Loan Receivable Balance:</b>				
	<u>\$ 456,583</u>	<u>469,167</u>	<u>397,889</u>	<u>409,889</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**HOME Grant Fund (Fund 380)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Recapture / Re-Use Fees / Loan Payoffs	82,909	270,598	-	-
Interest Earnings / Accrued Interest	1,847	4,850	13,544	10,000
	<u>\$ 84,756</u>	<u>275,448</u>	<u>13,544</u>	<u>10,000</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	77,344	229,988	-
Transfers Out	-	-	-	-
Administrative Expenses	-	10,681	11,000	-
	<u>\$ -</u>	<u>88,025</u>	<u>240,988</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 84,756</u>	<u>187,423</u>	<u>(227,444)</u>	<u>10,000</u>
<b>Program Income / Cash Balance:</b>				
	<u>\$ 75,023</u>	<u>259,602</u>	<u>18,614</u>	<u>18,614</u>
<b>Loan Receivable Balance:</b>				
	<u>\$ 529,847</u>	<u>607,191</u>	<u>837,179</u>	<u>837,179</u>

**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**99-HOME-0369 Fund (Fund 384)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loans Paid Off	-	74,853	-	-
Interest Earnings / Accrued Interest	(705)	6,061	5,000	5,000
	<u>\$ (705)</u>	<u>80,914</u>	<u>5,000</u>	<u>5,000</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	-	78,908	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	1	-	-	-
	<u>\$ 1</u>	<u>78,908</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ (706)</u>	<u>2,006</u>	<u>5,000</u>	<u>5,000</u>
<b>Program Income / Cash Balance:</b>				
	<u>\$ (2,007)</u>	<u>-</u>	<u>551</u>	<u>1,000</u>
<b>Loan Receivable Balance:</b>				
	<u>\$ 486,669</u>	<u>411,815</u>	<u>412,815</u>	<u>417,366</u>



**City of Grass Valley**  
**Fiscal Year 2020-21 Final Budget**  
**00-HOME-0461 Fund (Fund 390)**

	Actual FY 2017-18	Actual FY 2018-19	Estimate FY 2019-20	Final Budget FY 2020-21
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	17,963	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	47,524	47,524	47,524	47,524
	<u>\$ 65,487</u>	<u>47,524</u>	<u>47,524</u>	<u>47,524</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	-	39,264	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>39,264</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 65,487</u>	<u>8,260</u>	<u>47,524</u>	<u>47,524</u>
<b>Program Income / Cash Balance:</b>				
	<u>\$ 39,264</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Loan Receivable Balance:</b>				
	<u>\$ 1,635,753</u>	<u>1,683,277</u>	<u>1,730,801</u>	<u>1,778,325</u>

**CITY OF GRASS VALLEY  
HISTORY OF APPROPRIATIONS LIMITS  
FISCAL YEAR 2020-21 BUDGET**

1978-79 BASE:		
TOTAL APPROPRIATIONS		\$5,436,250
LESS NON-PROCEEDS OF TAXES		3,260,107
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
2019-20	LIMIT	23,087,863
2020-21	LIMIT	24,020,613

THE 2020-21 LIMIT IS CALCULATED BY MULTIPLYING THE POPULATION FACTOR FOR NEVADA COUNTY OF 0.30 PERCENT TIMES THE PERCENTAGE CHANGE IN CALIFORNIA PER CAPITA INCOME OF 1.0373 FOR A TOTAL CALCULATION FACTOR OF 1.0404.  
THE 2019-20 LIMIT TIMES THE CALCULATION FACTOR DETERMINES THE 2020-21 LIMIT.

APPROPRIATIONS IN THE 2020-21 PROPOSED BUDGET THAT ARE SUBJECT TO THE LIMITATION HAVE BEEN CALCULATED TO BE: \$15,728,283