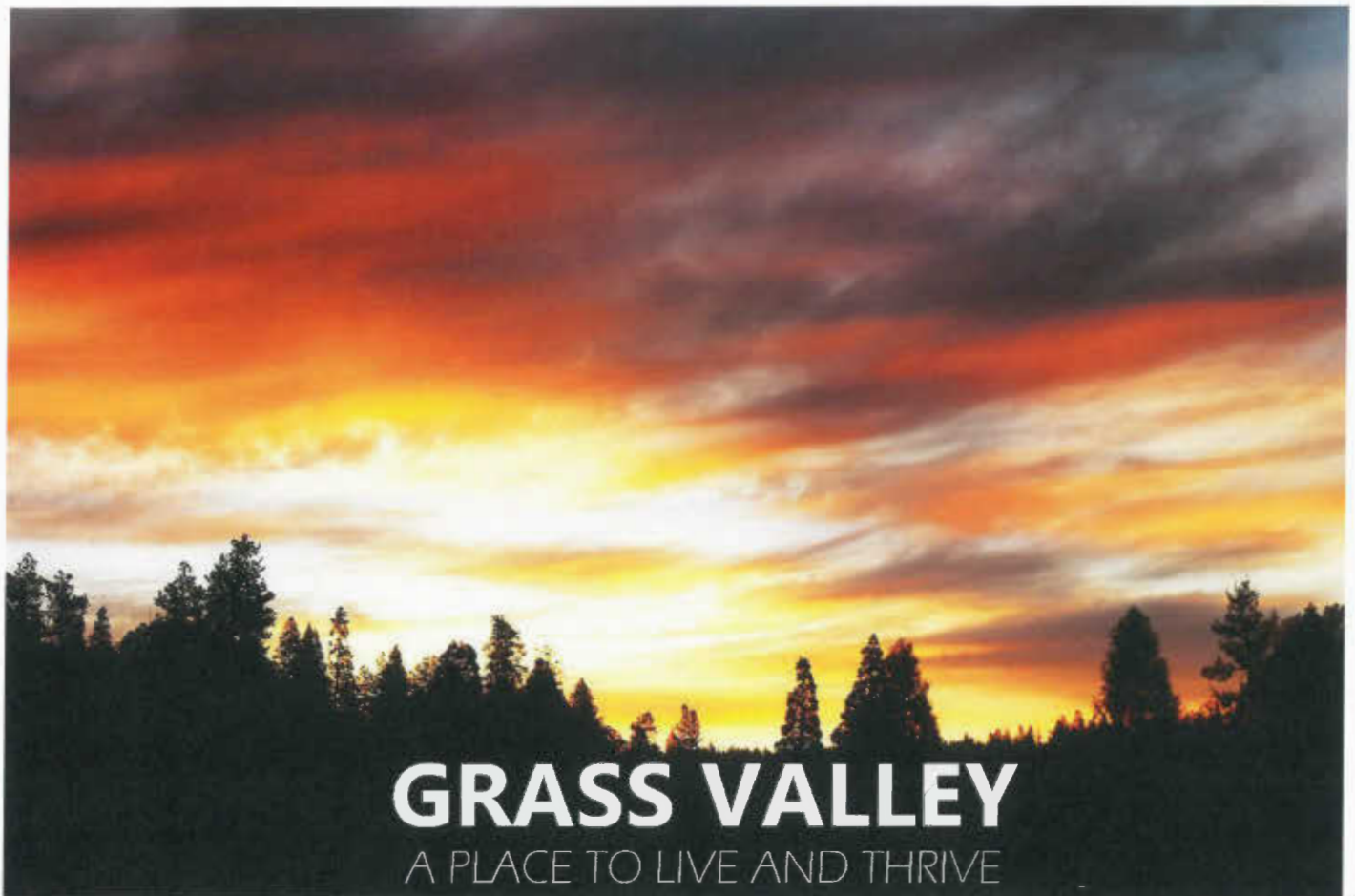


City of Grass Valley



Fiscal Year 2019-2020

Operating Budget

CITY OF GRASS VALLEY

Lisa Swarthout – Mayor

Ben Aguilar – Vice-Mayor

Jan Arbuckle – Council Member

Howard Levine – Council Member

Hilary Hodge – Council Member

Tim Kiser – City Manager

Andy Heath – Finance / Administrative Services Director

Alex Gammelgard – Police Chief

Mark Buttron – Fire Chief

Tom Last – Community Development Director

Bjorn Jones – Assistant City Engineer

Mike Busse – Public Works Director of Operations

City of Grass Valley
Proposed Operating Budget
Fiscal Year 2019-20

- Table of Contents -

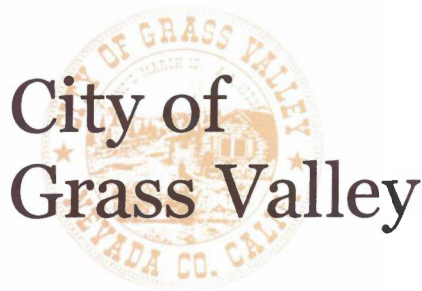
Transmittal Letter.....	1
Community Profile.....	5
City Organization.....	6
FY 2019-20 Budget Overview – Summary of Major Funds.....	7
Schedule of Funds Presented.....	15
Budgeted Fund Synopsis – Annual Operations and Fund Balance.....	19
Capital Outlay / Projects Reconciliation.....	21
General Fund.....	23
Revenue and Expenditure Detail.....	23
Revenue Account Detail.....	24
Departmental Expenditure Account Detail.....	26
Measure E Fund.....	31
Enterprise Funds.....	32
Water Fund.....	32
Sewer Fund.....	34
Special Revenue Funds.....	36
Gas Tax Fund.....	36
Traffic Safety Fund.....	37
Developer Impact Fee Fund.....	38
Fire Reserve Fund.....	40
Capital Projects Fund.....	41

- Table of Contents -

Special Revenue Funds, cont.	
Special Projects Fund.....	42
E. Daniels Park Fund.....	43
Animal Shelter Fund.....	44
DUI Grant Fund.....	45
EPA Site Grant Fund.....	46
Maintenance Assessment District Funds.....	47
Whispering Pines Improvement District – Lighting & Landscape Fund.....	47
Litton Business Park Improvement District – Lighting & Landscape Fund.....	48
Morgan Ranch Improvement District – Lighting & Landscape Fund.....	49
Ventana Sierra Improvement District Fund.....	50
Scotia Pines Improvement District Fund.....	51
Morgan Ranch 2003-1 Maintenance Assessment District Fund.....	52
Morgan Ranch West Benefit Assessment District Fund.....	53
Morgan Ranch West Improvement District – Lighting & Landscape Fund.....	54
Ridge Meadows Improvement District – Lighting & Landscape Fund.....	55
Ridge Meadows Benefit Assessment District Fund.....	56
Trust & Agency / Internal Service Funds.....	57
Downtown Assessment District Fund.....	57
Vehicle Replacement Fund.....	58
Grass Valley Successor Agency Fund.....	59
CDBG Block Grant Funds.....	60
04-STBG-1960 Fund.....	60
CDBG Fund.....	61
CDBG Revolving Fund.....	62
CDBG Revolving Loan Fund.....	63
CDBG Housing Fund.....	64
86-STBG-217 Fund.....	65
91-STBG-467 Fund.....	66
95-STBG-897 Fund.....	67
97-STBG-1118 Fund.....	68
99-STBG-1362 Fund.....	69
CDBG Doris Drive Fund.....	70
Housing Rehabilitation Fund.....	71

- Table of Contents -

HOME / Housing Funds.....	72
02-HOME-0586 Fund.....	72
09-HOME-6272 Fund.....	73
12-HOME-8564 Fund.....	74
HOME Grant Fund.....	75
99-HOME-0369 Fund.....	76
00-HOME-0461 Fund.....	77
Appropriations Limit – FY 2019-20.....	78



FINANCE DEPARTMENT

June 25, 2019

Honorable Mayor and Councilmembers
City of Grass Valley

RE: Fiscal Year 2019-20 Operating Budget

Mayor Swarthout and Councilmembers:

We are pleased to present to you the operating budget for the City of Grass Valley for the 2019-20 Fiscal Year. The budget format addresses revenues and expenditures for all budgeted fund types citywide, while providing an expanded, comprehensive budgetary analysis of the City's General Fund and Measure E Fund. This document was developed to be a "user friendly" document, allowing prospective users to seamlessly navigate the City's financial plan.

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

The proposed operating budget (not including CDBG and HOME loan funds) identifies citywide revenue sources of \$32.5 million and citywide expenditures of \$37.9 million (net of transfers). Taken as a whole, the proposed budget anticipates spending approximately \$5.4 million more than will be collected in revenues, resulting in a reduction of fund balances, primarily for the City's enterprise, Measure E and special revenue funds. Accounting for the majority of the \$5.4 million use of fund balances are expansive capital improvement programs in the City's Water, Sewer, Measure E, Gas Tax and Developer Impact Fee funds.

The proposed budget details expected General Fund revenues and expenditures totaling approximately \$12.8 million and \$13.1 million, respectively. General Fund revenues are expected to be essentially the same as those anticipated to be received in fiscal year 2018-19, primarily as a result of recognizing conservative increases projected in property and sales tax collections; offset by expected reductions in one-time revenues such as reimbursements, insurance proceeds and non-recurring fees. General Fund expenditures are expected to rise 4.2% over those anticipated to be realized in FY 2018-19 due to cost increases related to programmed

employee salaries and benefits and one-time allocations for capital outlay and projects. There are nine new staff positions added to the budget in FY 2019-20 – a Community Services Analyst; three Police Officers; an Information Technology Analyst; and four Firefighter / Paramedics. The Police, Fire and Information Technology positions added to the budget are all funded by Measure E.

Recommended revenues and expenditures in the Measure E Fund, which accounts for the collection of a one-cent transaction sales tax to specifically fund public safety, street- and parks-related costs, are projected at \$5.6 and \$6.5 million, respectively. Revenues are expected to grow by 17.0% due to the first full-year recognition of the one-cent tax approved by the voters in June 2017; and slight anticipated increases in sales tax collections. Expenditures are expected to remain relatively consistent with those anticipated in FY 2018-19 as additional public safety staff are hired and parks-related capital projects are undertaken.

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

BUDGETS BY FUND

Fund(s)	----FY 2018-19 Estimated----		-----FY 2019-20 Proposed Budget-----			
	Revenues	Expenditures	Revenues	Percent Change	Expenditures	Percent Change
General Fund	\$ 12,843,723	\$ 12,561,891	\$ 12,769,090	-0.6%	\$ 13,093,905	4.2%
Measure E Fund	4,808,500	6,826,316	5,626,000	17.0%	6,466,652	-5.3%
Enterprise Funds	10,094,845	8,402,717	10,381,000	2.8%	12,654,564	50.6%
Special Revenue Funds	11,755,465	12,155,004	8,532,094	-27.4%	10,491,928	-13.7%
Assessment District Funds	79,773	71,163	81,362	2.0%	142,207	99.8%
Trust & Agency / Internal Service Funds	1,161,984	1,597,606	925,550	-20.3%	917,606	-42.6%
Less: Transfers	\$ (7,624,244)	\$ (7,624,244)	\$ (5,843,000)		\$ (5,843,000)	
Subtotal - Operating Funds	\$ 33,120,046	\$ 33,990,453	\$ 32,472,096	-2.0%	\$ 37,923,862	11.6%
CDBG / HOME Loan Funds	\$ 338,951	\$ 145,918	\$ 269,259	N/A	\$ 101,836	N/A
Total Operating & CDBG / Home Funds	\$ 33,458,997	\$ 34,136,371	\$ 32,741,355		\$ 38,025,698	

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

investing in economic development and stabilizing impacts of future known cost driver increases.

Respectfully Submitted,

Tim Kiser
City Manager

Andy Heath
Finance Director

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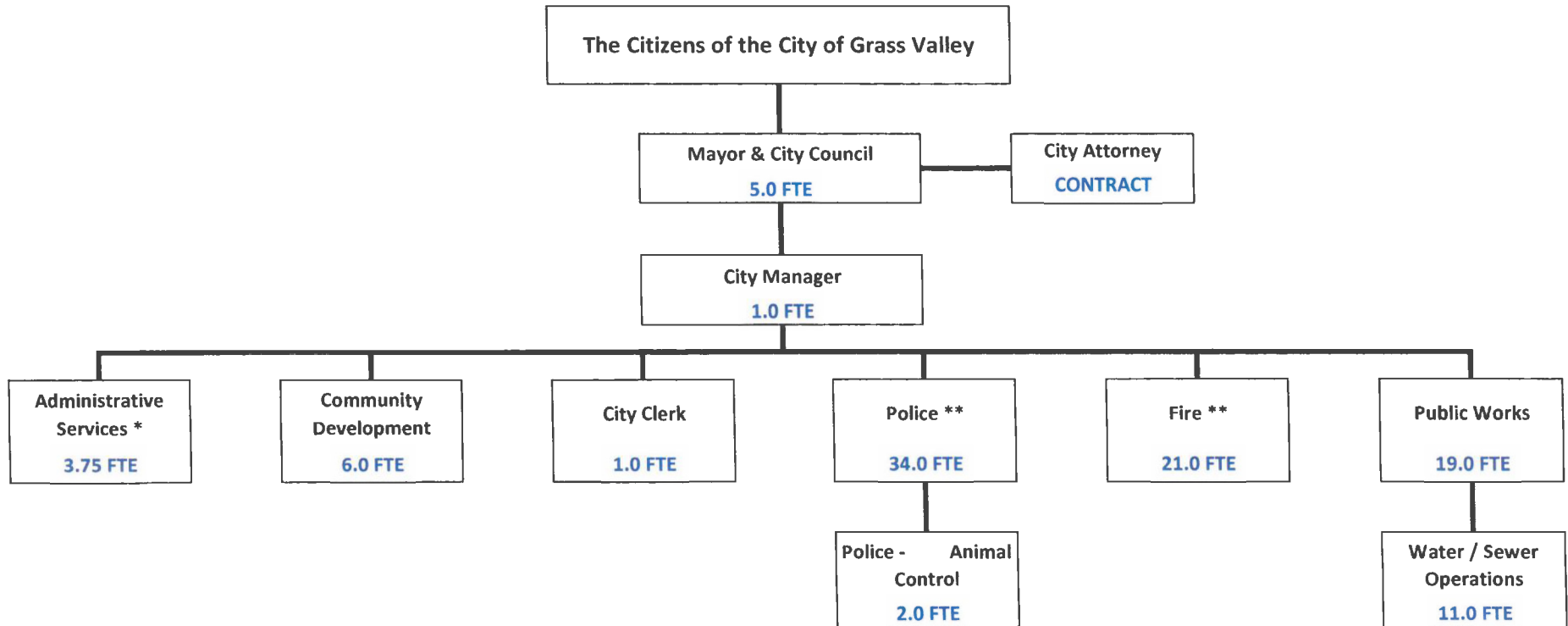
COMMUNITY PROFILE

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 Authorized - FY 2019-20:

103.75

* Contracted Positions / Functions - Administrative Services:

- Finance Director
- Information Technology Operations

** Contracted Functions - Police / Fire:

- Dispatching Services

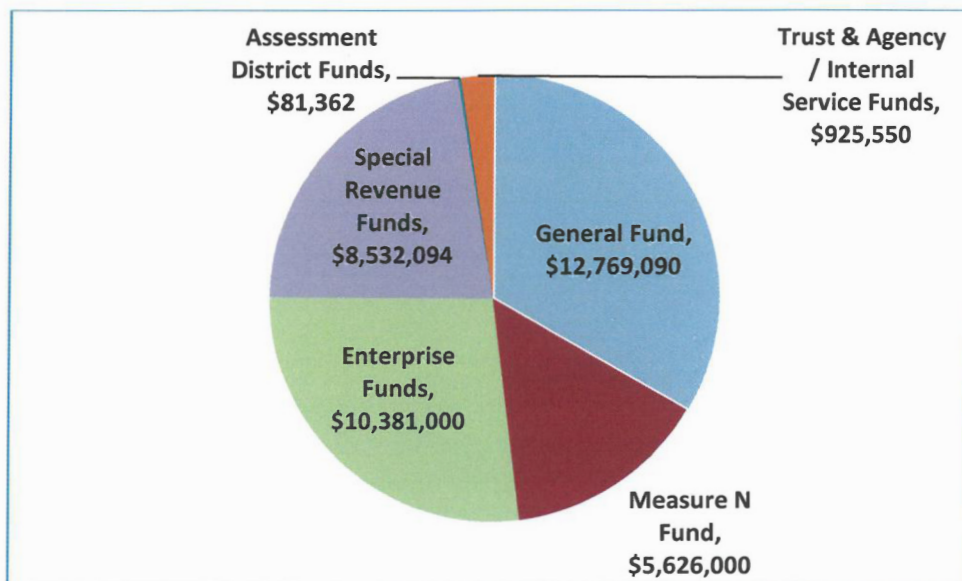
**CITY OF GRASS VALLEY
FISCAL YEAR 2019-20 Budget Overview**

Following is a summary of the 2019-20 operating budget, including a comparison with prior year estimated actuals and a discussion of any recommended changes. Combined operating budget estimated revenues (net of transfers) for the 2019-20 fiscal year are \$32.5 million, compared to an estimated \$33.1 million for FY 2018-19. Total planned spending for the 2019-20 fiscal year is \$37.9 million, compared to \$34.0 million anticipated for FY 2018-19.

Citywide Revenues

Total estimated revenues for FY 2019-20 decrease slightly by approximately \$600,000 from the FY 2018-19 estimated actuals. This decrease in expected revenues can be largely attributed to variations in capital funding sources for proposed capital projects that are carried over into the coming fiscal year offset by nominal increases in discretionary revenue sources. General Fund revenues decrease slightly due to elimination of one-time revenues received in FY 2018-19 offset by conservative increases projected for property and sales tax collections. Measure E Fund revenues are anticipated to grow by 17% due to recognition of the first full-year impact of Measure E's one-cent sales tax collections. Budgeted revenues by fund type are shown below:

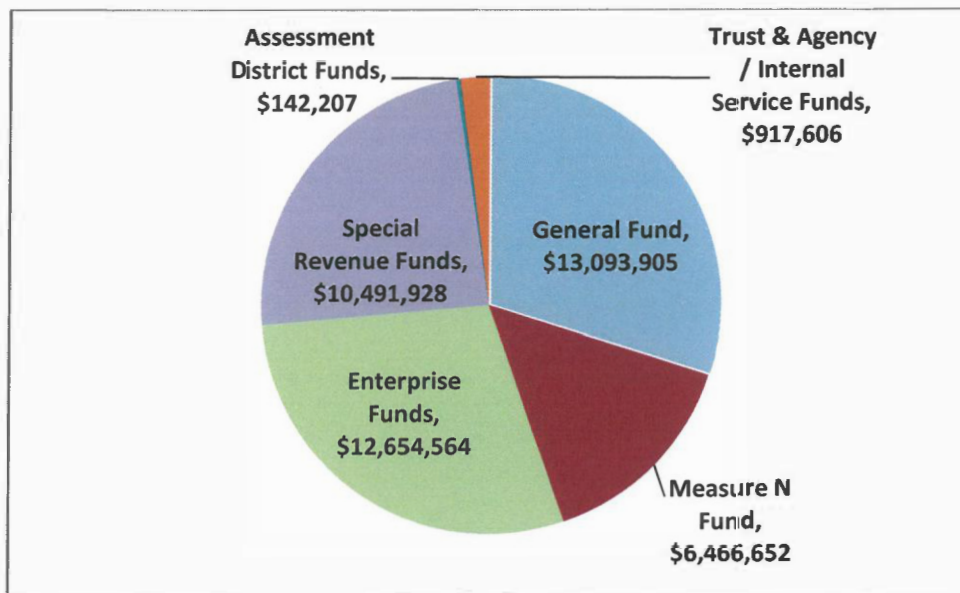
**Fiscal Year 2019-20 Budgeted Operating Revenues
Total Revenues = \$38,315,096 (net of transfers = \$32,472,096)**



Citywide Expenditures

Anticipated expenditures for FY 2019-20 are \$37.9 million (net of transfers), an increase of approximately \$3.9 million from the \$34.0 million anticipated by the end of FY 2018-19. A majority of the increase in expenditures can be attributed to the \$14.8 million budgeted for citywide capital projects and outlay – many of which are carried over from previous years and funded by non-discretionary funding sources. This, coupled with the programmed increases for payroll, employee benefits and materials and supplies costs, account for the increase in anticipated expenditures. Budgeted expenditures by fund type are show below:

Fiscal Year 2019-20 Budgeted Operating Expenditures Total Expenditures = \$43,766,862 (net of transfers = \$37,923,862)



Taken as a whole, the above estimates indicate the City will be spending approximately \$5.4 million more that it will collect in revenue during the coming fiscal year, resulting in uses of fund balance earmarked primarily for capital projects in certain funds.

The budget presented herein reviews citywide operations as accounted for in their respective funds while laying out respective financial plans for the 2019-20 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 2019-20 General Fund Operating Budget:

	Revenues	Expenditures
FY 2018-19 Estimated	\$12,843,723	\$12,561,891
FY 2019-20 Budget	\$12,769,090	\$13,093,905

The FY 2019-20 General Fund Operating Budget reflects revenues of \$12,769,090 and expenditures of \$13,093,905. Expenditures are higher than revenues by \$324,815 primarily due to recommended one-time funding allocations for the following:

- *Capital and Outlay* - \$536,250 (Wolf Creek Trail – Phase I / Fire Station No. 2 Improvements / Financial System Replacement / Pavement Management Plan / Aerial Survey Update).
- *Community Contributions* - \$35,000 (Funding available for one-time allocation to community-based organizations).
- *Appropriation for Contingencies* - \$250,000 (Amount set aside in budget for contingencies that might arise throughout the course of the fiscal year).

FY 2019-20 budgeted revenue of \$12,769,090 reflects a 0.6% decrease from FY 2018-19 Estimated Budget revenues of \$12,843,723 primarily due to:

- Anticipated 3% increase in property taxes consistent with current housing market activity;
- Anticipated 1.2% increase in sales taxes consistent with current sales tax trends;
- Nominal increases in Franchise, Business License, and Transient Occupancy Tax revenue sources consistent with the current state of the economy; all offset by
- A reduction in one-time revenues related to insurance reimbursements and general liability rebates received during FY 2018-19.

FY 2019-20 budgeted expenditures of \$13,093,905 reflects a 4.2% increase from FY 2018-19 Estimated Budget expenditures of \$12,561,891 primarily due to:

- Anticipated increases of approximately \$292,000 in Personal Services costs related to bargained salary adjustments, increased CalPERS retirement costs, and increased health benefit contributions;
- Anticipated decreases of approximately \$226,000 in Non-Personal Services (Services and Supplies) costs related to removal of one-time expenditures from FY 2018-19;
- Anticipated decreases of approximately \$114,000 in direct capital outlay primarily related to lower anticipated Information Technology needs and removal of one-time allocations for Police-related information technology and a parking kiosk;

- Anticipated increases of \$346,000 in transfers out for capital projects; and
- The inclusion of an Appropriation for Contingencies in the amount of \$250,000.

As part of the FY 2019-20 Budget development process and in response to the likely continued volatile impacts of annually required CalPERS employer contributions, staff recommends maintaining the \$1.5 million Pension Stabilization Reserve established last year. Additionally, in response to recent experiences with having to address unforeseen costs, staff recommends maintaining three additional specific contingency reserves (new reserve types) approved as part of the FY 2019-20 Preliminary Budget:

- 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 immediately reduce service levels in the event of an economic downturn.

Taking into account the above recommended use of \$324,815 in General Fund reserves to balance the FY 2019-20 Proposed Budget, total General Fund reserves are anticipated to be approximately \$8.14 million at the end of FY 2019-20. Projected reserve levels as of June 30, 2020 are expected to include:

- **\$ 6,076,441 Designated Reserves (See Attachment A for list)**
- **2,063,312 Undesignated Reserves**
- **\$ 8,139,753 Total General Fund Reserves**

Measure E Fund

FY 2019-20 Measure E Fund Operating Budget:

	Revenues	Expenditures
FY 2018-19 Estimated	\$4,808,500	\$6,826,316
FY 2019-20 Budget	\$5,626,000	\$6,466,652

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

FY 2019-20 budgeted revenue of \$5,626,000 reflects a 17.0% increase from anticipated revenue of \$4,808,500 in FY 2018-19, as FY 2019-20 will be the first full year of collections at the voter-approved one-cent tax rate.

FY 2019-20 budgeted expenditures of \$6,466,652 reflect a \$380,000 decrease from the FY 2018-19 estimated amount primarily due to anticipated greater amounts being expended for capital projects in FY 2018-19 (several parks-related expenditures were completed or are in process with the additional funding provided by Measure E). Although Measure E capital spending is anticipated to decrease by \$1.1 million in FY 2019-20, public safety operating costs are anticipated to increase by \$727,000 as additional police officer positions are filled and the Fire Department expands services to include an Advanced Life Support (ALS) Program.

During FY 2019-20 the Measure E Fund will support 20.2 FTE – 11.0 FTE in the Police Department and 9.2 FTE in the Fire Department. City staff has met with the Measure E Oversight Committee to review FY 2019-20 budget elements prior to consideration of this Proposed Budget.

It is anticipated that the Measure E Fund will have approximately \$318,000 in Fund Balance on June 30, 2020. These funds may be appropriated for any Measure E related purpose in future fiscal years.

Water Fund

FY 2019-20 Water Fund Operating Budget:

	Revenues	Expenditures
FY 2018-19 Estimated	\$2,347,319	\$1,900,408
FY 2019-20 Budget	\$2,175,000	\$2,814,317

FY 2019-20 Water Fund revenues are currently projected to be approximately \$172,000 lower than amounts anticipated for the prior year, primarily due to lower collections of Water Connection Fees (budget increased as they come in) and lower anticipated cell tower lease revenues. FY 2019-20 Water Fund expenditures are recommended to be \$914,000 higher than those anticipated for FY 2018-19 primarily due to the carryover of capital projects currently underway or not started in the prior fiscal year. The majority of capital projects originally budgeted in FY 2018-19 are recommended to continue to be funded in FY 2019-20, with the only addition being for a share of the Aerial Survey Update (\$21,875).

It is anticipated that the Water Fund will have approximately \$3.96 million in Fund Balance at the end of FY 2019-20, \$2.11 million of which is reserved for specific purposes. The \$3.96 million ending Fund Balance assumes all capital projects are completed by the end of the fiscal year. The net operating margin in the Water Fund is \$509,000, most of which is typically used towards capital projects as they arise.

Sewer Fund

FY 2019-20 Sewer Fund Operating Budget:

	Revenues	Expenditures
FY 2018-19 Estimated	\$7,747,526	\$6,502,309
FY 2019-20 Budget	\$8,206,000	\$9,840,247

FY 2019-20 Sewer Fund revenues are currently projected to be approximately \$458,000 higher than those anticipated to be received in FY 2018-19. This increase is primarily due the carryover of anticipated receipts of grant funds in FY 2018-19 related to the Wastewater Treatment Plant Improvement Project as the project continues into the coming fiscal year. FY 2019-20 Sewer Fund expenditures are recommended to be \$3.3 million higher than those anticipated in the prior year primarily due to the carryover of capital projects, particularly the Wastewater Treatment Plant Improvement Project. Funding to complete a Sewer Rate Study is also carried over from FY 2018-19, with the lone new capital addition being for a share of the Aerial Survey Update (\$21,875).

It is anticipated that the Sewer Fund will have approximately \$5.98 million in Fund Balance at the end of FY 2019-20, \$5.24 million of which is reserved for specific purposes. The \$5.98 million ending Fund Balance assumes all capital projects are completed by the end of the fiscal year. The net operating margin in the Sewer Fund is \$613,000, most of which is typically used towards capital projects as they arise.

Capital Projects Fund

FY 2019-20 Capital Projects Fund Operating Budget:

	Revenues	Expenditures
FY 2018-19 Estimated	\$9,092,692	\$9,223,684
FY 2019-20 Budget	\$6,866,600	\$6,866,600

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 \$6.9 million for FY 2019-20. Projects were updated consistent with current cost and funding estimates, with several new projects being added – Condon Park Accessibility, Pavement Management Plan, Aerial Survey Update, Minnie Park Project, Grass Valley Charter School Field Restoration, and an allocation towards overall parks projects funded by Measure E.

It is anticipated that the Capital Projects Fund will have a negative fund balance of (\$762,000) at the end of FY 2019-20, all of which is attributed to unreimbursed costs associated with the January 2017 Sinkhole Project(s). It is anticipated that a portion or all of the unreimbursed costs will be received through insurance proceeds and / or intergovernmental revenues related to disaster assistance.

Special Projects Fund

FY 2019-20 Special Projects Fund Operating Budget:

	Revenues	Expenditures
FY 2018-19 Estimated	\$818,354	\$60,000
FY 2019-20 Budget	\$44,000	\$600,000

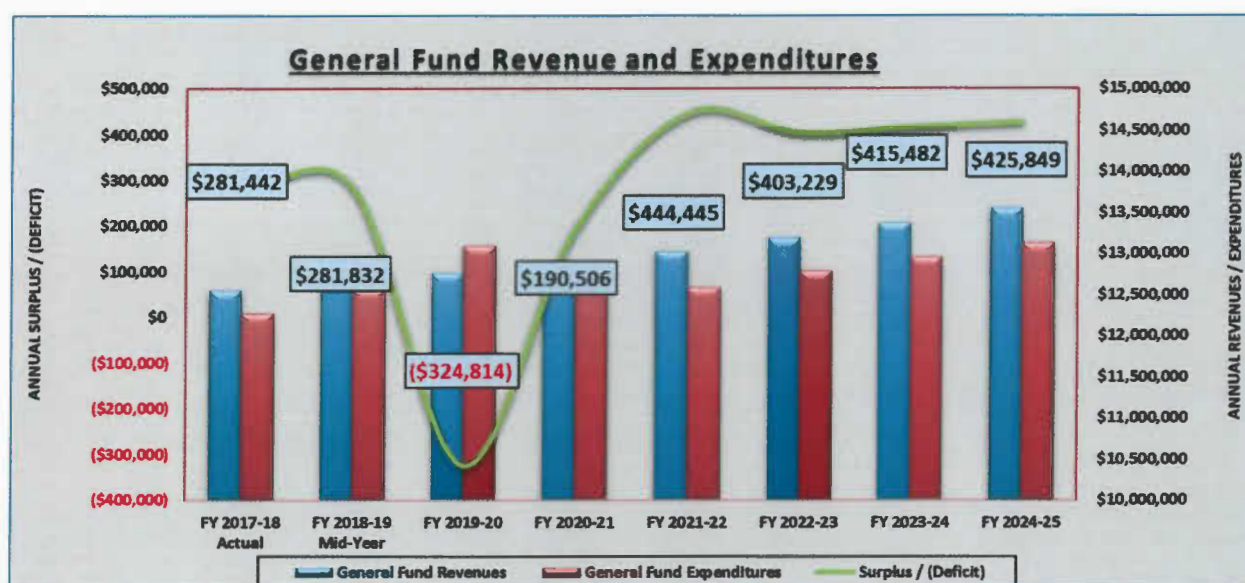
The Special Projects Fund accounts for capital projects funded by other specific revenue sources. For the coming fiscal year, interest earnings of \$44,000 are the only source projected to be received. It should be noted that revenues received in FY 2018-19 include \$695,000 received from the State related to the settlement of a former redevelopment lawsuit and \$123,534 in RTMF reimbursements. Staff recommends re-budgeting funds unfinished capital projects into FY 2019-20, including \$430,000 towards parking lot construction, \$120,000 for a City entrance sign, and \$50,000 to start a citywide broadband capability study. Capital projects are typically

funded with non-discretionary (grants, fees, etc.) revenue sources and transfers in from other funds. It is anticipated the Special Projects Fund will have \$2.25 million remaining for future projects on June 30, 2020.

General Fund Multi-Year Forecast

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

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



As indicated in the model above, baseline revenues are anticipated to be slightly higher than baseline expenditures forecasted for each year, with the exception of FY 2019-20, where carryover fund balances from both FY 2017-18 and FY 2018-19 are proposed to be used for certain capital outlay and projects. Although the forecast indicates the likelihood of a surplus each year, it should be mentioned that economic forces and anticipated volatility in personnel-related cost drivers could significantly impact forecasts for future years. Additionally, this forecast does not include the 20.2 public safety positions; and street reahabilitation 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 2019-20 FINAL BUDGET**

SCHEDULE OF FUNDS PRESENTED

<u>Fund</u>	<u>Description</u>
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.
<i>Enterprise Funds:</i>	
Water Fund	Accounts for the operation, maintenance and capital activity of the City's water treatment and distribution system.
Sewer Fund	Accounts for the operation, maintenance and capital activity of the City's wastewater treatments plant and collections facilities.
<i>Special Revenue Funds:</i>	
Gas Tax Fund	Accounts for funds received and expended for street maintenance purposes as defined in Sections 2105, 2106, 2107 and 2107.5 of the Streets and Highways Code.
Traffic Safety Fund	Accounts for revenue received for the City's programs associated with the maintenance of equipment and supplies for traffic law enforcement and traffic accident prevention.
Developer Impact Fee Fund	Accounts for funds received as a result of development impact on City infrastructure and systems.
Fire Reserve Fund	Accounts for funds received related to fire equipment maintenance and replacement

**CITY OF GRASS VALLEY
FY 2019-20 FINAL BUDGET
SCHEDULE OF FUNDS PRESENTED**

Fund	Description
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Special Revenue Funds, cont.:

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 2019-20 FINAL BUDGET
SCHEDULE OF FUNDS PRESENTED**

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

Trust & Agency / Internal Service Funds:

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

CDBG Block Grant Funds:

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

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

CITY OF GRASS VALLEY
FY 2019-20 FINAL BUDGET
SCHEDULE OF FUNDS PRESENTED

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

HOME / Housing Funds:

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

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

City of Grass Valley
Budgeted Funds Synopsis
Annual Operations and Fund Balance
Fiscal Year 2019-20 Final Budget Update

Fund - Description	Total Fund Balance 6/30/2018	-----FY 2018-19 Estimated-----		Estimated Fund Balance 6/30/2019	-----FY 2019-20 Final Budget Update-----		
		Fiscal Year 2018-19 Estimated Revenues	Expenditures		Fiscal Year 2019-20 Revenues	Expenditures	Estimated Fund Balance 6/30/2020
100 - General Fund	\$ 8,182,736	\$ 12,843,723	12,561,891	\$ 8,464,568	\$ 12,769,090	\$ 13,093,905	\$ 8,139,753
105 - Measure N Fund	3,176,798	4,808,500	6,826,316	1,158,982	5,626,000	6,466,652	318,330
Enterprise Funds							
200/201/204 - Water Enterprise Fund	\$ 4,154,228	\$ 2,347,319	1,900,408	\$ 4,601,139	\$ 2,175,000	2,814,317	\$ 3,961,822
210/212/215 - Sewer Enterprise Fund	6,372,898	7,747,526	6,502,309	7,618,115	8,206,000	9,840,247	5,983,868
Special Revenue Funds							
110 - Gas Tax Fund	\$ 950,513	\$ 1,249,391	1,888,909	\$ 310,995	\$ 718,778	\$ 968,000	\$ 61,773
112 - Traffic Safety Fund	56,611	160,100	186,500	30,211	160,100	177,000	13,311
118 - Developer Impact Fee Fund	2,895,650	238,348	620,335	2,513,663	15,000	1,145,000	1,383,663
121 - Fire Reserve Fund	87,304	47,622	40,000	94,926	500	-	95,426
180 - Capital Projects Fund	(631,109)	9,092,692	9,223,684	(762,101)	6,866,600	6,866,600	(762,101)
182 - Special Projects Fund	2,051,510	818,354	60,000	2,809,864	44,000	600,000	2,253,864
350 - E. Daniels Park Fund	96,264	750	-	97,014	750	-	97,764
352 - Animal Shelter Fund	29,828	250	-	30,078	250	-	30,328
397 - DUI Grant Fund	6,731	-	-	6,731	-	-	6,731
507- EPA Site Grant Fund	(3,170)	147,958	135,576	9,212	726,116	735,328	-
Assessment District Funds							
134 - Whipering Pines Improvement Dist. L&L	\$ 31,898	\$ 23,877	22,917	\$ 32,858	\$ 24,310	34,245	22,923
135 - Litton Business Park Improvement Dist. L&L	23,738	5,140	10,648	18,230	5,499	20,659	3,070
136 - Morgan Ranch Improvement Dist. L&L	6,627	23,157	25,924	3,860	23,715	21,685	5,890
138 - Ventana Sierra Improvement Dist.	8,753	4,747	5,735	7,765	5,850	5,810	7,805
139 - Scotia Pines Improvement Dist.	11,393	3,665	2,953	12,105	3,765	12,440	3,430
160 - Morgan Ranch 2003-1 Improvement Dist. MA	20,760	2,278	312	22,726	1,900	16,290	8,336
161 - Morgan Ranch West BAD	12,307	2,275	213	14,369	2,327	9,517	7,179
162 - Morgan Ranch West Improvement Dist. L&L	6,646	1,488	413	7,721	810	3,700	4,831
163 - Ridge Meadows Improvement Dist. L&L	8,387	9,144	1,829	15,702	9,184	12,264	12,622
164 - Ridge Meadows BAD	3,653	4,002	219	7,436	4,002	5,597	5,841
Trust & Agency / Internal Service Funds							
120 - Downtown Assessment District Fund	\$ 4,393	\$ 63,197	50,000	\$ 17,590	\$ 62,350	65,000	\$ 14,940
310 - Vehicle Replacement IS Fund	99,298	2,500	30,000	71,798	200	30,000	41,998
580 - Grass Valley Successor Agency Fund	874,020	1,096,287	1,517,606	452,701	863,000	822,606	493,095

City of Grass Valley
Budgeted Funds Synopsis
Annual Operations and Fund Balance
Fiscal Year 2019-20 Final Budget Update

Fund - Description	-----FY 2018-19 Estimated-----				-----FY 2019-20 Final Budget Update-----			
	Total			Estimated			Estimated	
	Loans Receivable 6/30/2018	Fiscal Year 2018-19 Estimated Revenues	Expenditures	Loans Receivable 6/30/2019	Fiscal Year 2019-20 Revenues	Expenditures	Loans Receivable 6/30/2020	
CDBG & HOME Loan / Program Income Funds								
140 - 02-HOME-0586 Fund	\$ 4,201,336	\$ 87,000	-	\$ 4,288,336	\$ 90,000	-	\$ 4,378,336	
150 - 09-HOME-6272 Fund	460,852	13,900	-	474,752	14,000	-	488,752	
154 - 12-HOME-8564 Fund	456,583	12,000	-	468,583	13,000	-	481,583	
380 - HOME Grant Fund	529,847	5,844	82,569	606,417	2,300	-	608,717	
384 - 99-HOME-0369	486,669	75,140	-	411,791	150	-	411,941	
390 - 00-HOME-0461	1,635,753	47,524	-	1,683,277	47,524	-	1,730,801	
144 - 04-STBG-1960 Fund	\$ 271,460	\$ 1,195	1,195	\$ 271,160	\$ 1,200	1,200	\$ 268,860	
356 - CDBG Fund	-	-	-	-	1,924	-	-	
360 - CDBG Revolving Fund	539,498	21,500	11,000	542,998	21,500	11,000	546,498	
361 - CDBG Revolving Loan Fund	309,816	33,113	10,750	291,703	32,500	45,750	273,203	
362 - CDBG Housing Fund	73,030	56	-	73,060	-	-	73,060	
364 - 86-STBG-217 Fund	2,376	1,925	1,925	526	536	536	-	
366 - 91-STBG-467 Fund	51,117	1,783	1,783	49,734	2,050	2,050	48,034	
370 - 95-STBG-897 Fund	30,638	2,216	2,216	28,622	3,150	3,150	25,622	
374 - 97-STBG-1118 Fund	68,017	1,275	-	69,292	1,275	-	70,567	
383 - 99-STBG-1362 Fund	110,000	-	-	110,000	-	-	110,000	
392 - CDBG Doris Drive Fund	46,989	2,980	2,980	44,309	2,650	2,650	41,909	
394 - Housing Rehab Fund	391,353	31,500	31,500	366,353	35,500	35,500	336,353	

Total Budget (Excluding CDBG & HOME):	Fund Balance June 30, 2018	Fiscal Year 2018-19 (Est.)		Est. Fund Balance June 30, 2019	Fiscal Year 2019-20		Est. Fund Balance June 30, 2020
		Revenues	Expenditures		Revenues	Expenditures	
General Fund	\$ 8,182,736	\$ 12,843,723	12,561,891	\$ 8,464,568	\$ 12,769,090	13,093,905	\$ 8,139,753
Measure N Fund	3,176,798	4,808,500	6,826,316	1,158,982	5,626,000	6,466,652	318,330
Enterprise Funds	10,527,126	10,094,845	8,402,717	12,219,254	10,381,000	12,654,564	9,945,690
Special Revenue Funds	5,540,132	11,755,465	12,155,004	5,140,593	8,532,094	10,491,928	3,180,759
Assessment District Funds	134,162	79,773	71,163	142,772	81,362	142,207	81,927
Trust & Agency / Internal Service Funds	977,711	1,161,984	1,597,606	542,089	925,550	917,606	550,033
Total:	<u>\$ 28,538,665</u>	<u>\$ 40,744,290</u>	<u>41,614,697</u>	<u>\$ 27,668,258</u>	<u>\$ 38,315,096</u>	<u>43,766,862</u>	<u>\$ 22,216,492</u>
LESS: Transfers:		\$ (7,624,244)	(7,624,244)		\$ (5,843,000)	(5,843,000)	
Total Operating Budget Net of Transfers:		<u>\$ 33,120,046</u>	<u>33,990,453</u>		<u>\$ 32,472,096</u>	<u>37,923,862</u>	

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Capital Outlay / Projects Reconciliation

Fund	Capital Outlay / Project	Outlay	Project
<u>General Fund</u>			
- Information Services	IT Equipment Replacement	\$ 30,000	
- Police	Police Equipment - Base Budget	\$ 5,000	
- Building	Building Official Equipment	\$ 7,500	
<u>Measure N Fund</u>			
- Police	Police Vehicle Leases	\$ 50,000	
- Fire	Fire Engine / Build-Out	\$ 520,000	
	Squad Vehicle Build-Out	105,000	
	Command Vehicle	85,000	
	Command Box-Builds (x2)	90,000	
<u>Capital Projects Fund</u>			
	Storm Drain Plan	\$ 150,000	
	Street Maintenance Projects	200,000	
	Street Rehabilitation Projects	465,000	
	Storm Drain Maintenance	50,000	
	Public Education / Outreach Project	10,000	
	Peabody Creek Restoration	510,000	
	E Main / Murphy Improvements	800,000	
	Wolf Creek Trail Project Study Report	256,000	
	Richardson Street Line Replacement	150,000	
	Annual Sidewalk Maintenance / Repairs	100,000	
	Playground Maintenance Projects	50,000	
	Maston Creek - Phase I	170,000	
	Street Rehabilitation (Measure E)	1,200,000	
	Wolf Creek Trail - Phase I	375,000	
	Condon Park Accessibility	365,600	
	Pavement Management Plan	50,000	
	Aerial Survey Update	175,000	
	Measure E Park Projects	900,000	
	Minnie Park Project	560,000	
	GV Charter School Field Restoration	300,000	
	Condon Park Access	30,000	
<u>Special Projects Fund</u>			
	Parking Lot Construction	\$ 430,000	
	City Entrance Sign	120,000	
	Broadband Study	50,000	

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Capital Outlay / Projects Reconciliation

Fund	Capital Outlay / Project	Outlay	Project
<u>Water Fund</u>			
	Water Systems Plan	\$	76,000
	Empire Water Tank		170,000
	Water Line Project		150,000
	Jan/Hill Water Project		100,000
	Water Treatment Plant Maintenance		30,000
	Annual Water System Maintenance		150,000
	Annual Flushing Program		100,000
	2014 Water Line Project		250,000
	Waterline Reconfiguration Project		5,000
	Water Rate Impact Fee Study		75,000
<u>Sewer Fund</u>			
	NPDES 2008-13 Project	\$	60,000
	WWTP Future Analysis		20,000
	Sewer Line Projects		600,000
	Annual Sewer Maintenance		100,000
	Annual WWTP Projects		680,000
	2018 WWTP Improvements Project		3,500,000
	Slate Creek Lift Station Project		300,000
	Sewer Rate Study		100,000
Citywide Captial Outlay / Projects Totals:		\$	892,500
		\$	13,932,600
			<u>\$ 14,825,100</u>

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 2019-20 Final Budget
General Fund Revenue and Expenditure Detail

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
REVENUES				
Taxes	\$ 9,464,133	9,990,062	10,376,015	10,570,940
Franchises	718,712	744,999	741,780	751,500
Licenses	207,255	206,802	212,000	205,000
Services Charges / Fees	903,872	1,007,940	948,210	893,300
Interest & Use of Money	30,424	71,244	70,000	75,000
Other Agencies	247,711	282,212	226,668	265,800
Cost Reimbursements / Transfers	242,931	132,793	88,000	3,000
Other Revenues	71,652	113,673	181,050	4,550
Other Financing Sources	-	-	-	-
Total Revenues	\$ 11,886,690	12,549,725	12,843,723	12,769,090
EXPENDITURES				
City Council	\$ 25,506	23,712	31,085	24,085
City Manager	285,100	333,321	312,751	301,692
Finance Department	584,878	565,544	498,332	521,537
Personnel	19,349	26,226	20,850	22,750
Information Systems	124,543	361,758	300,000	180,400
City Attorney	211,970	122,619	230,000	185,000
Police Department	3,775,985	4,285,750	4,022,567	3,966,750
Police Department - Animal Control	215,637	220,357	206,491	175,020
Fire Department	2,017,088	2,259,205	2,082,905	2,145,944
Community Development - Planning	285,221	319,982	289,000	338,807
Community Development - Building	268,712	358,712	376,250	392,096
Public Works - Engineering	326,440	348,022	344,250	354,336
Public Works - Facilities	106,524	121,336	118,800	122,309
Public Works - Fleet Services	113,985	257,606	107,850	173,570
Public Works - Streets	546,843	560,733	488,500	421,015
Parks and Recreation - Swimming Pool	32,606	45,747	87,500	32,038
Parks and Recreation - Parks Maintenance	259,578	264,160	267,100	324,988
Parks and Recreation - Recreation	4,342	1,202	2,000	1,000
Non-Departmental	984,237	1,063,883	1,999,285	2,040,063
Debt Service	427,176	425,824	436,375	434,255
Appropriation for Contingency	-	-	-	250,000
Transfers Out	840,105	302,618	340,000	686,250
Total Expenditures	\$ 11,455,825	\$ 12,268,317	\$ 12,561,891	\$ 13,093,905
Excess / (Deficit) of Revenues over Expenditures	\$ 430,865	281,408	281,832	(324,815)
Beginning Fund Balance	\$ 7,439,103	7,901,328	8,182,736	8,464,568
Additions to Fund Balance - Asset Forfeiture	31,360	-	-	-
Ending Fund Balance	\$ 7,901,328	8,182,736	8,464,568	8,139,753
Less - Designated Reserves:				
Construction / Property Deposits	\$ 34,624	179,375	183,581	183,581
Asset Forfeiture Funds	75,733	75,602	79,253	79,253
Narcotics Investigation	12,823	12,823	12,823	12,823
SMA Park Funds	167,888	167,888	11,190	11,190
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	4,776	12,380	15,004	15,004
Pension Stabilization Reserve	1,000,000	1,500,000	1,500,000	1,500,000
OPEB Stabilization Reserve	-	-	500,000	500,000
Capital and Deferred Maintenance Reserve	-	-	1,000,000	1,000,000
Economic Contingency Reserve	-	-	2,500,000	2,500,000
Amount Not Obligated at Year End	\$ 6,330,894	5,960,078	2,388,127	2,063,312

City of Grass Valley
Fiscal Year 2019-20 Final Budget
General Fund Revenue Account Detail

Description	Actuals FY 2016-17	Actuals FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Property Taxes	\$ 2,212,651	2,600,061	2,740,000	2,820,000
RPTTF Residual Property Tax Distributions	201,757	156,675	194,005	214,000
Property Tax in Lieu of MVLF	1,139,569	1,202,162	1,273,631	1,312,000
Sales Taxes	5,970,084	6,102,422	6,350,000	6,425,000
ERAF in Lieu of Sales Tax	-	-	-	-
Sales Tax Payment to Nevada County	(974,008)	(974,270)	(1,125,000)	(1,125,000)
Transient Occupancy Taxes	843,602	818,104	841,500	855,000
Real Estate Transfer Taxes	62,566	71,624	85,000	50,000
Property Tax Homeowners Exemption	20,154	22,466	23,000	23,000
Property Tax Payment to NCCFPD	(12,242)	(9,182)	(6,121)	(3,060)
TOTAL TAXES	\$ 9,464,133	9,990,062	10,376,015	10,570,940
Franchise - Gas & Electric	\$ 147,188	158,799	146,780	145,000
Franchise - Solid Waste	396,596	414,785	425,000	433,500
Franchise - Cable TV	174,928	171,415	170,000	173,000
TOTAL FRANCHISES	\$ 718,712	744,999	741,780	751,500
Business Licenses	\$ 196,070	195,873	203,000	200,000
Business License Penalties	11,185	10,929	9,000	5,000
TOTAL LICENSES	\$ 207,255	206,802	212,000	205,000
Planning Department Fees / Permits	\$ 56,736	61,306	50,000	40,000
Building Department Fees / Permits	243,449	255,180	270,000	270,000
Code Enforcement Administrative Penalties	-	-	-	-
Fire Department Fees / Permits	113,190	87,077	89,000	83,500
Fire Department Assessments	240,606	241,418	240,000	240,000
Public Works / Engineering Fees / Permits	23,263	51,154	28,214	25,500
Animal Shelter Fees / Other Revenues	65,398	81,356	75,000	71,000
Police Department Fees / Other Revenues	109,729	185,132	145,996	118,300
Parks Department Fees	51,501	45,317	50,000	45,000
TOTAL SERVICE CHARGES / FEES	\$ 903,872	1,007,940	948,210	893,300

City of Grass Valley
Fiscal Year 2019-20 Final Budget
General Fund Revenue Account Detail

Description	Actuals FY 2016-17	Actuals FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Interest Earnings	\$ 30,424	71,244	70,000	75,000
Unrealized Gain / (Loss) on Investments	-	-	-	-
TOTAL INTEREST & USE OF MONEY	\$ 30,424	71,244	70,000	75,000
Motor Vehicle License Fees	\$ 5,804	6,788	6,260	6,300
Beverage Recycling Program	10,000	5,000	5,000	5,000
Public Safety - Proposition 172	101,010	106,121	113,908	118,000
FEMA Grants	-	-	-	-
COPS Grant - AB 3229	129,324	135,585	100,000	135,000
Other State Reimbursements	67	21,608	-	-
Other Local Reimbursements	-	-	-	-
ADA Disability (SB-1186 Fee)	1,506	7,110	1,500	1,500
TOTAL FROM OTHER AGENCIES	\$ 247,711	282,212	226,668	265,800
Expense Reimbursements	\$ 191,665	73,494	85,000	-
Cost Allocation Reimbursements	48,406	-	-	-
Transfer In from Gas Tax Fund	-	3,000	3,000	3,000
Transfer In from AB1600 Fire Fac Reserve	2,860	18,070	-	-
Transfer in from Developer Impact Fees	-	38,229	-	-
TOTAL COST REIMBURSEMENTS / TRANSFERS	\$ 242,931	132,793	88,000	3,000
TOTAL OTHER REVENUES	\$ 71,652	113,673	181,050	4,550
TOTAL OTHER FINANCING SOURCES	\$ -	-	-	-
TOTAL GENERAL FUND	\$ 11,886,690	12,549,725	12,843,723	12,769,090

City of Grass Valley
Fiscal Year 2019-20 Final Budget
General Fund

Departmental Expenditure Account Detail

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
<u>City Administration</u>				
City Council - 5005				
Personal Services	\$ 19,252	\$ 19,301	\$ 18,085	\$ 18,085
Services and Supplies	6,254	4,411	13,000	6,000
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	\$ 25,506	23,712	31,085	24,085
City Manager - 5035				
Personal Services	\$ 222,158	276,891	273,301	265,492
Services and Supplies	62,942	56,430	39,450	36,200
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	\$ 285,100	333,321	312,751	301,692
Finance Department - 5045 / 5050				
Personal Services	\$ 332,478	297,029	226,182	236,887
Services and Supplies	252,400	268,515	272,150	284,650
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	\$ 584,878	565,544	498,332	521,537
Personnel - 5015				
Personal Services	\$ -	-	-	-
Services and Supplies	19,349	26,226	20,850	22,750
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	\$ 19,349	26,226	20,850	22,750
Information Services - 5040				
Personal Services	\$ -	-	-	-
Services and Supplies	113,936	224,576	255,000	195,500
Cost Allocation	-	(75,820)	(30,000)	(45,100)
Capital Outlay	10,607	213,002	75,000	30,000
Total:	\$ 124,543	361,758	300,000	180,400

City of Grass Valley
Fiscal Year 2019-20 Final Budget
General Fund

Departmental Expenditure Account Detail

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
City Attorney - 5055				
Personal Services	\$ -	-	-	-
Services and Supplies	211,970	122,619	230,000	185,000
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	\$ 211,970	122,619	230,000	185,000
<u>Public Safety</u>				
Police - 5065				
Personal Services	\$ 3,021,491	3,404,576	3,182,567	3,158,750
Services and Supplies	754,494	815,489	797,500	803,000
Capital Outlay	-	65,685	42,500	5,000
Total:	\$ 3,775,985	4,285,750	4,022,567	3,966,750
Police - Animal Control - 5070				
Personal Services	\$ 152,244	176,756	175,741	143,260
Services and Supplies	50,301	43,601	30,750	31,760
Capital Outlay	13,092	-	-	-
Total:	\$ 215,637	220,357	206,491	175,020
Fire - 5085 / 5522 / 5708				
Personal Services	\$ 1,614,019	1,744,198	1,614,705	1,643,744
Services and Supplies	375,685	420,440	463,200	502,200
Capital Outlay	27,384	94,567	5,000	-
Total:	\$ 2,017,088	2,259,205	2,082,905	2,145,944
<u>Community Development</u>				
			524	
Planning - 5103 / 5105 / 5714				
Personal Services	\$ 251,492	281,039	250,000	296,807
Services and Supplies	33,729	38,278	39,000	42,000
Capital Outlay	-	665	-	-
Total:	\$ 285,221	319,982	289,000	338,807

City of Grass Valley
Fiscal Year 2019-20 Final Budget
General Fund

Departmental Expenditure Account Detail

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Building - 5716				
Personal Services	\$ 131,265	193,167	295,000	323,846
Services and Supplies	137,447	165,545	73,750	60,750
Capital Outlay	-	-	7,500	7,500
Total:	\$ 268,712	358,712	376,250	392,096
<u>Public Works</u>				
Engineering - 5215 / 5710				
Personal Services	\$ 301,744	306,836	326,000	342,336
Services and Supplies	24,696	41,186	18,250	12,000
Capital Outlay	-	-	-	-
Total:	\$ 326,440	348,022	344,250	354,336
Facilities - 5225				
Personal Services	\$ 70,564	76,102	69,000	69,809
Services and Supplies	35,960	45,234	49,800	52,500
Capital Outlay	-	-	-	-
Total:	\$ 106,524	121,336	118,800	122,309
Fleet Services - 5230				
Personal Services	\$ 99,860	102,866	93,000	159,270
Services and Supplies	14,125	16,670	14,850	14,300
Capital Outlay	-	138,070	-	-
Total:	\$ 113,985	257,606	107,850	173,570
Streets - 5235				
Personal Services	\$ 446,615	445,832	362,000	296,715
Services and Supplies	100,228	114,901	126,500	124,300
Capital Outlay	-	-	-	-
Total:	\$ 546,843	560,733	488,500	421,015

City of Grass Valley
Fiscal Year 2019-20 Final Budget
General Fund

Departmental Expenditure Account Detail

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
<u>Parks and Recreation</u>				
Swimming Pool - 5255				
Personal Services	\$ 24,278	32,884	27,500	12,188
Services and Supplies	8,328	12,863	60,000	19,850
Capital Outlay	-	-	-	-
Total:	\$ 32,606	45,747	87,500	32,038
Parks Maintenance - 5265				
Personal Services	\$ 165,307	199,759	194,600	252,488
Services and Supplies	94,271	64,401	72,500	72,500
Capital Outlay	-	-	-	-
Total:	\$ 259,578	264,160	267,100	324,988
Recreation - 5266 / 5250				
Personal Services	\$ 4,131	1,159	1,000	-
Services and Supplies	211	43	1,000	1,000
Capital Outlay	-	-	-	-
Total:	\$ 4,342	1,202	2,000	1,000
<u>Non-Departmental / Other</u>				
Non-Departmental - 5269 / 5270 / 5271				
Personal Services	\$ 6,564	223	947,827	1,128,830
Services and Supplies	977,673	1,063,660	1,025,458	911,233
Cost Allocation	-	-	-	-
Appropriation for Contingency	-	-	-	250,000
Capital Outlay	-	-	26,000	-
Total:	\$ 984,237	1,063,883	1,999,285	2,290,063
Debt Service - 5275				
Facility Improvements	\$ -	-	-	-
Pension Obligation Bonds	360,264	360,747	360,880	360,633
Opterra Solar Lease	66,912	65,077	75,495	73,622
Total:	\$ 427,176	425,824	436,375	434,255

City of Grass Valley
Fiscal Year 2019-20 Final Budget
General Fund

Departmental Expenditure Account Detail

	<u>Actual FY 2016-17</u>	<u>Actual FY 2017-18</u>	<u>Year-End Estimate FY 2018-19</u>	<u>Final Budget FY 2019-20</u>
Transfers Out - 5899				
Capital Projects - Fund 180	\$ 660,154	202,995	300,000	686,250
Vehicle Replacement - Fund 310	-	-	-	-
Fire Reserve Fund - Fund 121	-	42,943	-	-
Dorsey Marketplace - 6208 <i>(Reimbursed)</i>	179,951	56,680	40,000	-
Total:	<u>\$ 840,105</u>	<u>302,618</u>	<u>340,000</u>	<u>686,250</u>
Total Appropriations - General Fund	<u>\$ 11,455,825</u>	<u>\$ 12,268,317</u>	<u>\$ 12,561,891</u>	<u>\$ 13,093,905</u>
Total Personal Services:	\$ 6,863,462	\$ 7,558,618	\$ 8,056,508	\$ 8,348,507
Total Services and Supplies:	3,273,999	3,545,088	3,603,008	3,377,493
Total Cost Allocations:	-	(75,820)	(30,000)	(45,100)
Total Capital Outlay:	51,083	511,989	156,000	42,500
Total Debt Service:	427,176	425,824	436,375	434,255
Total Transfers Out:	840,105	302,618	340,000	686,250
Total Appropriation For Contingency:	-	-	-	250,000

City of Grass Valley
Fiscal Year 2019-2020 Final Budget
Measure E Fund (Fund 105)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Measure N Sales Tax	\$ 2,731,400	2,753,165	850,000	-
Measure E Sales Tax	-	-	3,946,000	5,616,000
Fire Department Response Reimbursement	19,060	971	-	-
Interest Income	9,163	16,568	12,500	10,000
Other Income	-	-	-	-
	<u>\$ 2,759,623</u>	<u>2,770,704</u>	<u>4,808,500</u>	<u>5,626,000</u>
Expenditures:				
Police - Personal Services	\$ 551,202	590,684	769,234	1,120,124
Police - Non-Personal Services	157,793	40,354	99,560	101,151
Fire - Personal Services	562,258	589,158	719,494	1,093,707
Fire - Non-Personal Services	38,676	38,760	165,470	144,559
Public Works - Personal Services	-	-	-	-
Public Works - Non-Personal Services	-	550	-	-
Safety - CalPERS UAAL Amortization	-	-	90,744	117,751
Safety - Worker's Compensation Costs	-	-	46,814	39,360
Police - Capital Outlay	141,377	127,461	135,000	50,000
Fire - Capital Outlay	531,422	108,346	325,000	800,000
Public Works - Capital Outlay	-	-	-	-
Transfers Out - Capital Projects Fund	367,222	1,084,653	4,475,000	3,000,000
Transfers Out - Vehicle Replacement Fund	106,000	-	-	-
	<u>\$ 2,455,950</u>	<u>2,579,966</u>	<u>6,826,316</u>	<u>6,466,652</u>
Excess (deficit) of revenues over expenditures	<u>\$ 303,673</u>	<u>190,738</u>	<u>(2,017,816)</u>	<u>(840,652)</u>
Beginning Fund Balance	\$ 2,682,387	2,986,060	3,176,798	1,158,982
Ending Fund Balance	<u>\$ 2,986,060</u>	<u>3,176,798</u>	<u>1,158,982</u>	<u>318,330</u>

Capital Expenditure Detail

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Capital Expenditures				
Police Capital - Vehicles / Buildout	\$ 119,265	31,508	55,000	50,000
Police Capital - Equipment	22,112	95,953	80,000	-
Fire Capital - Fire Truck	475,408	-	-	520,000
Fire Capital - Vehicles / Buildout	-	54,226	-	280,000
Fire Capital - Equipment / Radios	-	12,650	325,000	-
Fire Capital - Opticom Upgrade	57,070	41,470	-	-
Trf to ISF - Fire - Fire Vehicles	104,944	-	-	-
Trf to Capital 6324 - CABY Wolf Creek WS	134,635	134	-	-
Trf to Capital 6367 - Brunswick / E Main	30,948	-	-	-
Trf to Capital 6385 - Measure E / N Streets	201,639	1,084,519	2,475,000	1,200,000
Trf to Capital XXXX - LG Field	-	-	1,600,000	-
Trf to Capital XXXX - Park Bathrooms	-	-	400,000	-
Trf to Capital XXXX - Measure E Park Projects	-	-	-	910,000
Trf to Capital XXXX - Minnie Park Project	-	-	-	560,000
Trf to Capital XXXX - GV Charter Field Restor.	-	-	-	300,000
Trf to Capital XXXX - Condon Park Access	-	-	-	30,000
	<u>\$ 1,146,021</u>	<u>1,320,460</u>	<u>4,935,000</u>	<u>3,850,000</u>

FY 2019-20 Staff Allocations - Measure N Fund:

Police Department - 11.0 FTE
Fire Department - 9.2 FTE

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Water Fund (Fund 200 / 201 / 204)

	Actuals FY 2016-17	Actuals FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Water User Fees	\$ 2,042,507	2,128,351	2,050,000	2,050,000
Water Connection Fees	20,816	21,698	132,319	20,000
Lease Revenues	32,002	61,687	115,000	60,000
Interest Earnings	15,711	27,776	30,000	35,000
Miscellaneous Revenues	41,905	8,018	20,000	10,000
Proceeds of Debt	-	-	-	-
Transfers In From Other Funds	-	-	-	-
	<u>\$ 2,152,941</u>	<u>2,247,530</u>	<u>2,347,319</u>	<u>2,175,000</u>
Expenditures:				
Administration - Personal Services	\$ 228,118	136,561	165,000	248,563
Administration - Non-Personal Services	164,566	204,088	185,000	185,000
Plant - Personal Services	255,069	208,966	175,000	173,465
Plant - Non-Personal Services	460,285	482,896	450,000	450,000
Distribution - Personal Services	93,124	133,490	95,000	63,258
Distribution - Non-Personal Services	31,437	50,648	63,000	63,000
CalPERS UAAL Payment	-	-	69,230	88,847
Workers Compensation Expenses	-	-	-	34,975
Debt Service	324,820	324,532	328,178	329,334
Capital Outlay	-	-	-	50,000
Capital Expenses	312,450	477,534	220,000	1,106,000
Transfers Out - Capital Projects Fund	76,902	-	150,000	21,875
	<u>\$ 1,946,771</u>	<u>2,018,715</u>	<u>1,900,408</u>	<u>2,814,317</u>
Excess (deficit) of revenues over expenditures	<u>\$ 206,170</u>	<u>228,815</u>	<u>446,911</u>	<u>(639,317)</u>
Beginning Fund Balance	\$ 3,719,243	3,925,413	4,154,228	4,601,139
Ending Fund Balance	<u>\$ 3,925,413</u>	<u>4,154,228</u>	<u>4,601,139</u>	<u>3,961,822</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
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	758,072	785,198	878,523	898,523
Unobligated Fund Balance	<u>\$ 2,032,978</u>	<u>2,159,667</u>	<u>2,513,253</u>	<u>1,853,936</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Water Fund (Fund 200 / 201 / 204)

Capital Expenditure Detail

	Actuals FY 2016-17	Actuals FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Capital Expenditures				
Trf Capital 6342 - City Hall / PD Security	\$ -	-	50,000	-
Trf Capital 6374 - Florence Avenue Project	-	-	100,000	-
Trf Capital 6376 - WWTP / WTP Alarms	-	-	-	-
Trf Capital 6384 - WM/S/C Ped Impvmets	-	-	-	-
Trf Capital 6388 - OpTerra Facility Impvmets	76,902	-	-	-
Trf Capital XXXX - Aerial Survey Update	-	-	-	21,875
6521 - Water Systems Plan	89,817	60,635	15,000	76,000
6524 - Empire Water Tank	-	-	-	170,000
6528 - 2011 Water Line (Depot Street)	-	-	-	150,000
6529 - 2011 Water Valves	16,201	-	-	-
6530 - Jan/Hill Water Project	-	-	-	100,000
6533 - Water Treatment Plant Maintenance	11,964	6,339	15,000	30,000
6534 - Annual Water System Maintenance	194,468	314,969	160,000	150,000
6535 - Annual Flushing Program	-	95,591	-	100,000
6536 - Forest Glade Water Project	-	-	-	-
6531 - 2014 Water Line (Cherry & Main)	-	-	-	250,000
6532 - Waterline Reconfiguration Project	-	-	-	5,000
6523 - Water Rate Impact Fee Study	-	-	-	75,000
6537 - Richardson St Line Replacement	-	-	30,000	-
\$	389,352	477,534	320,000	1,127,875

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Sewer Fund (Fund 210 / 212 / 215)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Wastewater Service Fees	\$ 4,727,594	4,741,767	4,700,000	4,700,000
Industrial Waste Permits	219,389	239,196	230,000	225,000
Sewer Connection Fees	32,397	629,319	216,726	35,000
Grants	4,416	1,633,740	2,431,000	3,100,000
Lease Agreement Revenues	36,000	36,000	36,000	36,000
Miscellaneous Revenues	94,324	136,504	60,000	50,000
Interest Earnings	28,455	63,297	65,000	60,000
Proceeds of Debt	-	-	-	-
Gain on Sales of Assets	60	14,997	8,800	-
Transfers In From Other Funds	-	-	-	-
	<u>\$ 5,142,635</u>	<u>7,494,820</u>	<u>7,747,526</u>	<u>8,206,000</u>
Expenditures:				
Administration - Personal Services	\$ 272,141	170,570	215,000	172,155
Administration - Non-Personal Services	287,824	267,042	325,000	325,000
Plant - Personal Services	761,829	761,577	725,000	772,992
Plant - Non-Personal Services	940,719	1,281,691	1,275,000	1,275,000
Collection - Personal Services	334,531	314,941	225,000	207,963
Collection - Non-Personal Services	51,083	64,037	70,000	70,000
CalPERS UAAL Payment	-	-	171,691	211,115
Workers Compensation Costs	-	-	-	83,105
Debt Service	1,262,602	1,262,084	1,288,618	1,291,042
Other Expenses	-	-	-	-
Capital Outlay - Equipment	-	145,765	465,000	50,000
Capital Expenses	851,305	5,365,410	1,592,000	5,360,000
Transfers Out - Capital Projects Fund	487,048	-	150,000	21,875
	<u>\$ 5,249,082</u>	<u>9,633,117</u>	<u>6,502,309</u>	<u>9,840,247</u>
Excess (deficit) of revenues over expenditures	<u>\$ (106,447)</u>	<u>(2,138,297)</u>	<u>1,245,217</u>	<u>(1,634,247)</u>
Beginning Fund Balance	\$ 8,617,642	8,511,195	6,372,898	7,618,115
Ending Fund Balance	<u>\$ 8,511,195</u>	<u>6,372,898</u>	<u>7,618,115</u>	<u>5,983,868</u>
Reserved Fund Balance:				
Bond Reserve	\$ 44,512	44,512	44,512	44,512
Trustee Cash - Leases and Other Debt	586,996	589,713	589,713	586,190
FHMA Debt Service Reserve	134,362	134,362	134,362	134,362
Glenbrook Sewer Improvement Reserve	176,248	176,248	176,248	-
Working Capital Reserve	850,000	850,000	850,000	850,000
Pension Reserve	-	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	510,610	1,142,746	1,285,336	968,610
Unobligated Fund Balance	<u>\$ 3,722,580</u>	<u>774,430</u>	<u>2,052,057</u>	<u>739,307</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Sewer Fund (Fund 210 / 212 / 215)

Capital Expenditure Detail

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Capital Expenditures				
Trf Capital 6342 - City Hall / PD Security	\$ -	-	50,000	
Trf Capital 6374 - Florence Avenue Project	-	-	100,000	-
Trf Capital 6376 - WWTP / WTP Alarms	-	-	-	-
Trf Capital 6388 - OpTerra Facility Impvmts	487,048	-	-	-
Trf Capital XXXX - Aerial Survey Update	-	-	-	21,875
6659 - NPDES 2008-13	61,171	51,405	10,000	60,000
6660 - WWTP Future Analysis	95,505	68,368	10,000	20,000
6667 - WWTP Headworks	135,262	-	-	-
6669 - 2011 Sewer Line	6,049	2,229	30,000	600,000
6670 - 2011 I&I	-	-	-	-
6671 - Railroad Lift Station	-	-	-	-
6676 - Le Duc Sewer Line	-	-	-	-
6680 - 2013 Sewer Line Repairs	1,290	-	-	-
6681 - Sewer Cleaning and Inspection	-	-	-	-
6682 - Annual Sewer Maintenance	398,160	38,339	25,000	100,000
6683 - Primary Clarifier Rehabilitation	-	-	-	-
6685 - Annual Sewer Lateral Project	-	-	-	-
6686 - Crg Hs Lift Station	156,260	445,058	-	-
6688 - Aeration Basin Modifier	-	-	-	-
6689 - Annual WWTP Projects	(25,979)	305,591	400,000	680,000
6690 - Sewer Line Repair	5,984	-	-	-
6691 - GV Sewer System	17,603	4,445,263	900,000	-
6692 - Ocean Avenue Replacement	-	-	165,000	-
6695 - Wolf Creek Trail / Access Road	-	-	1,000	-
6696- 2018 WWTP Improvements Project	-	4,986	100,000	3,500,000
6694 - Slate Creek Lift Station	-	4,171	1,000	300,000
XXXX - Sewer Rate Study	-	-	-	100,000
\$	1,338,353	5,365,410	1,742,000	5,381,875

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Gas Tax Fund (Fund 110)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Section 2103 Apportionment	\$ 34,578	50,080	46,260	112,320
Section 2105 Apportionment	72,793	69,787	72,986	72,426
Section 2106 Apportionment	104,211	101,980	103,176	102,405
Section 2107 Apportionment	92,290	90,823	95,857	94,594
Section 2107.5 Apportionment	3,000	3,000	3,000	3,000
Road Repair / Accountability Act / Loan Repay	-	59,280	221,497	229,033
Proposition 42 Local Improvements	-	14,620	14,706	-
CDAA Grant (OES)	-	10,486	-	-
Regional Surface Transportation Program	-	-	686,909	100,000
Interest Earnings	3,842	7,051	5,000	5,000
	<u>\$ 310,714</u>	<u>407,107</u>	<u>1,249,391</u>	<u>718,778</u>
Expenditures:				
Capital Outlay - Street Sweeper	\$ -	120,000	-	-
Transfers Out - General Fund	-	3,000	3,000	3,000
Transfers Out - Traffic Safety Fund	150,000	150,000	100,000	100,000
Transfers Out - Capital Projects Fund	265,927	106,242	1,785,909	865,000
	<u>\$ 415,927</u>	<u>379,242</u>	<u>1,888,909</u>	<u>968,000</u>
Excess (deficit) of revenues over expenditures	\$ (105,213)	27,865	(639,518)	(249,222)
Beginning Fund Balance	\$ 1,027,861	922,648	950,513	310,995
Ending Fund Balance	<u>\$ 922,648</u>	<u>950,513</u>	<u>310,995</u>	<u>61,773</u>

Capital Expenditure Detail

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Capital Expenditures				
Trf to Capital 6122 - Street Maintenance	\$ 170,000	90,913	200,000	200,000
Trf to Capital 6130 - Dorsey Drive	-	-	-	-
Trf to Capital 6133 - Street Rehab	80,000	15,287	1,485,909	465,000
Trf to Capital 6330 - E. Main / Murphy	120,000	42	-	-
Trf to Capital 6334 - NE Sidewalk	-	-	-	-
Trf to Capital 6363 - Annual Sidewalks	-	-	50,000	50,000
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 XXX - Storm Drain Mtc	-	-	50,000	-
Trf to Capital XXXX - Wolf Creek Trail	-	-	-	-
Trf to Capital 6537 - Richardson St Line Repl.	-	-	-	150,000
	<u>\$ 370,000</u>	<u>106,242</u>	<u>1,785,909</u>	<u>865,000</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Traffic Safety Fund (Fund 112)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Parking Citation Revenue	\$ 44,616	56,840	35,000	35,000
Transfer In - Gas Tax Fund	150,000	150,000	100,000	100,000
Expense Reimbursements	-	-	25,000	25,000
Interest Earnings	121	(29)	100	100
	<u>\$ 194,737</u>	<u>206,811</u>	<u>160,100</u>	<u>160,100</u>
Expenditures:				
Utilities Costs	\$ 127,854	112,457	125,000	125,000
Professional Services / Contracts	31,663	58,173	60,000	50,000
Parking Citations	945	1,166	1,500	2,000
	<u>\$ 160,462</u>	<u>171,796</u>	<u>186,500</u>	<u>177,000</u>
Excess (deficit) of revenues over expenditures	\$ 34,275	35,015	(26,400)	(16,900)
Beginning Fund Balance	\$ (12,679)	21,596	56,611	30,211
Ending Fund Balance	<u>\$ 21,596</u>	<u>56,611</u>	<u>30,211</u>	<u>13,311</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Developer Impact Fee Fund (Fund 118)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Local Drainage Impact Fees	\$ 1,611	36,492	18,617	-
Fire Services Impact Fees	2,850	37,937	20,941	-
Police Services Impact Fees	1,142	17,226	8,396	-
Admin / General Facilities Impact Fees	1,567	20,516	8,963	-
Regional Circulation Impact Fees	-	-	-	-
Regional Storm Drainage Impact Fees	-	-	-	-
Parks / Recreation Impact Fees	50,675	121,818	36,791	-
GV Transportation Improvement Impact Fees	110,932	34,268	126,092	-
GV Transportation Administrative Fees	5,728	6,309	1,100	-
McKnight Way Recapture Impact Fees	-	-	2,448	-
Interest Earnings	11,514	20,956	15,000	15,000
	<u>\$ 186,019</u>	<u>295,522</u>	<u>238,348</u>	<u>15,000</u>
Expenditures:				
Police Department Capital Outlay	\$ -	91,164	-	-
Fire Department Capital Outlay	-	-	-	-
City Hall / Park Impvmts Capital Outlay	-	-	60,000	-
Transfers Out - General Fund	2,860	38,229	258,000	-
Transfers Out - Capital Projects Fund	18,402	92,049	362,335	1,145,000
	<u>\$ 21,262</u>	<u>221,442</u>	<u>620,335</u>	<u>1,145,000</u>
Excess (deficit) of revenues over expenditures	\$ 164,757	74,080	(381,987)	(1,130,000)
Beginning Fund Balance	\$ 2,656,813	2,821,570	2,895,650	2,513,663
Ending Fund Balance	<u>\$ 2,821,570</u>	<u>2,895,650</u>	<u>2,513,663</u>	<u>1,383,663</u>

Capital Expenditure Detail

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Capital Expenditures				
Trf Capital 6103 - Ridge / SC / MR Drainage	\$ -	-	-	-
Trf Capital 6110 - Storm Drain Plan	-	-	-	150,000
Trf Capital 6330 - East Main Street Impvmt	-	12,022	3,000	800,000
Trf Capital 6342 - City Hall / PD Security	-	-	124,335	-
Trf Capital 6377 - McKnight Analysis	14,193	80,027	10,000	-
Trf Capital 6382 - Matson Creek Phase I	-	-	-	170,000
Trf Capital 6384 - WM/S/C Ped Impvmets	-	-	-	-
Trf Capital 6387 - GVTIF Update	4,209	-	-	-
Trf Capital 6336 - Wolf Creek Trail	-	-	225,000	25,000
	<u>\$ 18,402</u>	<u>92,049</u>	<u>362,335</u>	<u>1,145,000</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Developer Impact Fee Fund (Fund 118)

Fund Balance Detail

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Proposed Budget FY 2019-20
Fund Balances				
Reserve for Parking In Lieu	\$ 70,506	71,486	71,486	71,486
Reserve for Local Circulation	442,902	449,058	368,847	68,847
Reserve for Local Drainage	151,039	189,923	196,165	22,863
Reserve for Police Services	191,706	120,078	-	-
Reserve for Fire Services	-	-	20,941	20,941
Reserve for Admin / General Facilities	41,393	62,642	18,887	18,887
Reserve for Regional Circulation	831,108	761,822	821,108	321,108
Reserve for Regional Drainage	144,687	146,698	146,698	-
Reserve for Parks and Recreation	243,155	369,265	93,209	68,209
Reserve for GVTIF	694,702	726,828	698,446	698,446
Reserve for GVTIF Administration	8,907	15,371	15,854	15,854
Reserve for Glenbrook Basin	3,562	3,613	3,613	3,613
Reserve for Glenbrook Basin Administration	102	102	102	102
Reserve for McKnight Recapture	4,557	4,620	7,434	7,434
Unobligated Fund Balance	(6,756)	(25,856)	50,873	65,873
	<u>\$ 2,821,570</u>	<u>2,895,650</u>	<u>2,513,663</u>	<u>1,383,663</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Fire Reserve Fund (Fund 121)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Strike Team Revenues	\$ 2,651	45,686	47,122	-
Transfers In - General Fund (Residual)	-	42,943	-	-
Interest Earnings	43	(87)	500	500
	<u>\$ 2,694</u>	<u>88,542</u>	<u>47,622</u>	<u>500</u>
Expenditures:				
Fire Department Expenditures	\$ -	13,959	40,000	-
	<u>\$ -</u>	<u>13,959</u>	<u>40,000</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 2,694	74,583	7,622	500
Beginning Fund Balance	\$ 10,027	12,721	87,304	94,926
Ending Fund Balance	<u>\$ 12,721</u>	<u>87,304</u>	<u>94,926</u>	<u>95,426</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Capital Projects Fund (Fund 180)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
STIP Regional Improvement Program Revenue	\$ -	-	-	-
Federal Aid / FEMA	-	34,585	-	-
Misc. Intergovernmental Revenue	21,408	474,156	85,882	200,000
Quimby Act Revenues / SMA	-	-	162,888	-
Miscellaneous Grants	76,000	74,243	-	-
Expense Reimbursements	1,550	13,820	-	-
CMAQ / SRF / Misc Grant Revenues	4,864	21,320	1,000,000	1,111,600
Insurance Reimbursements / Payments	-	1,692,020	307,980	-
Interest Earnings	1,353	7,587	-	-
Transfers In - General Fund	659,059	202,996	612,698	511,250
Transfer In - Measure N Fund	367,223	1,084,653	4,475,000	2,990,000
Transfer In - Gas Tax Fund	265,927	106,241	1,785,909	865,000
Transfers In - Mitigation Fee Fund	18,402	92,050	362,335	1,145,000
Transfers In - Spl Proj Fund (FEMA / FHWA)	-	-	-	-
Transfers In - Water Fund	76,902	-	150,000	21,875
Transfers In - Sewer Fund	487,048	-	150,000	21,875
Proceeds of Debt	-	-	-	-
	<u>\$ 1,979,736</u>	<u>3,803,671</u>	<u>9,092,692</u>	<u>6,866,600</u>
Capital Projects Expenditures:				
6103 - Ridge/SC/MRD	\$ -	-	-	-
6110 - Storm Drain Plan	-	-	-	150,000
6122 - 2009 Street Maintenance Projects	81,350	90,166	200,000	200,000
6130 - Dorsey Drive Project	13,852	-	-	-
6133 - Annual Street Rehabilitation	89,749	300,923	1,485,909	465,000
6136 - Annual Storm Drain Maintenance	-	40,438	85,000	50,000
6137 - Annual Signal Maintenance	-	-	1,500	-
6141 - Public Education / Outreach Project	4,753	7,629	1,500	10,000
6261 - NCTC Planning	895	3,204	2,500	-
6324 - CABY Wolf Creek WS	200,677	92	-	-
6326 - Storm Damage / Repairs	1,191,083	1,619,332	780,000	-
6327 - Peabody Creek Restoration	-	3,022	2,500	510,000
6330 - E Main / Murphy Improvements	107,088	170,976	3,000	800,000
6331 - Pickle Ball Project	3,802	56,097	235,000	-
6334 - NE Sidewalk	6,220	19,785	500,342	-
6335 - Wolf Creek Trail Project Study Report	-	271	225,000	256,000
6342 - City Hall / GVPD Security\	-	-	386,736	-
6357 - Richardson Street Line Replacement	-	-	-	150,000
6363 - Annual Sidewalk Repairs / Maintenance	25,215	6,503	100,000	100,000
6374 - Florance Avenue Project	-	-	200,000	-
6375 - Playground Maintenance Projects	48,196	4,692	221,697	50,000
6376 - WTP / WWTP Alarms Project	-	-	-	-
6377 - McKnight Analysis Project	15,009	458	10,000	-
6382 - Maston Creek Phase I	-	-	-	170,000
6384 - WM/S/C Pedestrian Improvements	-	-	-	-
6385 - B/S/NCH Rehabilitation	193,508	1,084,626	2,475,000	1,200,000
6387 - GVTIF Update	8,141	-	-	-
6388 - OpTerra Facility Improvements	854,470	-	-	-
6389 - N Chruch RW	31,994	113,867	-	-
6397 - E Main Improvements	-	97,926	3,000	-
6695/96 - Wolf Creek Trail - Phase I	-	13,036	174,000	375,000
XXXX - General Fund Misc Projects	-	-	105,000	-
XXXX - Condon Park Accessibility	-	-	26,000	365,600
XXXX - Lyman Gilmore Field	-	-	1,600,000	-
XXXX - Park Bathrooms	-	-	400,000	-
XXXX - Pavement Management Plan	-	-	-	50,000
XXXX - Aerial Survey Update	-	-	-	175,000
XXXX - Measure E Park Projects	-	-	-	900,000
XXXX - Minnie Park Project	-	-	-	560,000
XXXX - GV Charter Field Restor.	-	-	-	300,000
XXXX - Condon Park Access	-	-	-	30,000
Transfers Out to General Fund	-	-	-	-
	<u>\$ 2,876,002</u>	<u>3,633,043</u>	<u>9,223,684</u>	<u>6,866,600</u>
Excess (deficit) of revenues over expenditures	\$ (896,266)	170,628	(130,992)	-
Beginning Fund Balance	\$ 94,529	(801,737)	(631,109)	(762,101)
Ending Fund Balance	\$ (801,737)	(631,109) ⁴¹	(762,101)	(762,101)

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Special Projects Fund (Fund 182)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Intergovernmental Revenue	\$ -		695,000	-
RTMF Reimbursements	-	2,162,965	123,354	-
Interest Earnings	(567)	(16,663)	-	44,000
	<u>\$ (567)</u>	<u>2,146,302</u>	<u>818,354</u>	<u>44,000</u>
Expenditures:				
Other Expenditures	\$ -	-	9,250	
Trf Capital 6130 - Dorsey Drive	-	-	-	-
Trf Capital 6326 - Storm Damage / Repairs	-	-	-	-
Parking Lot Construction	-	-	20,000	430,000
Entrance Sign	-	-	40,000	120,000
Purchase of Property	-	221,269	-	
Capital Outlay - GV SS I/I Project	-	-	-	-
Capital Outlay - Broadband Study	-	-	-	50,000
	<u>\$ -</u>	<u>221,269</u>	<u>60,000</u>	<u>600,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ (567)</u>	<u>1,925,033</u>	<u>758,354</u>	<u>(556,000)</u>
Beginning Fund Balance	\$ 127,044	126,477	2,051,510	2,809,864
Ending Fund Balance	<u>\$ 126,477</u>	<u>2,051,510</u>	<u>2,809,864</u>	<u>2,253,864</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
E. Daniels Park Fund (Fund 350)

	Actual FY 2016-17	Actual FY 2017-18	Mid-Year Budget / Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Other Revenues	\$ -	-	-	-
Interest Earnings	396	702	750	750
	<u>\$ 396</u>	<u>702</u>	<u>750</u>	<u>750</u>
Expenditures:				
Park Expenditures	\$ -	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 396	702	750	750
Beginning Fund Balance	\$ 95,166	95,562	96,264	97,014
Ending Fund Balance	<u>\$ 95,562</u>	<u>96,264</u>	<u>97,014</u>	<u>97,764</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Animal Shelter Fund (Fund 352)

	Actual FY 2016-17	Actual FY 2017-18	Mid-Year Budget / Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Other Revenues	\$ -	-	-	-
Interest Earnings	123	218	250	250
	<u>\$ 123</u>	<u>218</u>	<u>250</u>	<u>250</u>
Expenditures:				
Police Expenditures	\$ -	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 123</u>	<u>218</u>	<u>250</u>	<u>250</u>
Beginning Fund Balance	\$ 29,487	29,610	29,828	30,078
Ending Fund Balance	<u>\$ 29,610</u>	<u>29,828</u>	<u>30,078</u>	<u>30,328</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
DUI Grant Fund (Fund 397)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Other Revenues	\$ -		-	-
Interest Earnings	-		-	-
	<u>\$ -</u>		<u>-</u>	<u>-</u>
Expenditures:				
Safety Expenditures	\$ 8,190	19,079	-	-
	<u>\$ 8,190</u>	<u>19,079</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ (8,190)</u>	<u>(19,079)</u>	<u>-</u>	<u>-</u>
Beginning Fund Balance	\$ 34,000	25,810	25,810	25,810
Ending Fund Balance	<u>\$ 25,810</u>	<u>6,731</u>	<u>25,810</u>	<u>25,810</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
EPA Site Grant Fund (Fund 507)

	Actual FY 2016-17	Actual FY 2017-18	Mid-Year Budget / Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Grant Revenues	\$ 144,543	138,125	147,958	726,116
Interest Earnings	-	-	-	-
	<u>\$ 144,543</u>	<u>138,125</u>	<u>147,958</u>	<u>726,116</u>
Expenditures:				
EPA Site Assessment Expenditures	\$ 138,354	128,913	135,576	735,328
	<u>\$ 138,354</u>	<u>128,913</u>	<u>135,576</u>	<u>735,328</u>
Excess (deficit) of revenues over expenditures	\$ 6,189	9,212	12,382	(9,212)
Beginning Fund Balance	\$ (18,571)	(12,382)	(3,170)	9,212
Ending Fund Balance	<u>\$ (12,382)</u>	<u>(3,170)</u>	<u>9,212</u>	<u>-</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Whispering Pines Improvement District - L&L Fund (Fund 134)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Assessments	\$ 21,805	22,701	23,677	24,245
Interest Earnings	114	202	200	65
	<u>\$ 21,919</u>	<u>22,903</u>	<u>23,877</u>	<u>24,310</u>
Expenditures:				
Personal Services	\$ 2,525	778	677	645
Operating Materials	-	-	-	-
Utilities	13,938	12,729	12,000	11,000
Outside Services	1,767	9,501	10,000	22,350
Other Expenditures	240	240	240	250
	<u>\$ 18,470</u>	<u>23,248</u>	<u>22,917</u>	<u>34,245</u>
Excess (deficit) of revenues over expenditures	\$ 3,449	(345)	960	(9,935)
Beginning Fund Balance	\$ 28,794	32,243	31,898	32,858
Ending Fund Balance	<u>\$ 32,243</u>	<u>31,898</u>	<u>32,858</u>	<u>22,923</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Litton Business Park Improvement District - L&L Fund (Fund 135)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Assessments	\$ 5,022	5,172	5,065	5,459
Interest Earnings	84	154	75	40
	<u>\$ 5,106</u>	<u>5,326</u>	<u>5,140</u>	<u>5,499</u>
Expenditures:				
Personal Services	\$ 171	459	422	430
Operating Materials	-	-	-	-
Utilities	2,617	2,353	2,500	2,500
Outside Services	-	-	7,500	17,500
Other Expenditures	225	226	226	229
	<u>\$ 3,013</u>	<u>3,038</u>	<u>10,648</u>	<u>20,659</u>
Excess (deficit) of revenues over expenditures	\$ 2,093	2,288	(5,508)	(15,160)
Beginning Fund Balance	\$ 19,357	21,450	23,738	18,230
Ending Fund Balance	<u>\$ 21,450</u>	<u>23,738</u>	<u>18,230</u>	<u>3,070</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Morgan Ranch Improvement District - L&L Fund (Fund 136)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Assessments	\$ 21,788	22,441	23,132	23,685
Interest Earnings	37	100	25	30
	<u>\$ 21,825</u>	<u>22,541</u>	<u>23,157</u>	<u>23,715</u>
Expenditures:				
Personal Services	\$ 1,266	1,189	632	585
Operating Materials	17	-	-	-
Utilities	10,400	12,426	10,000	10,500
Outside Services	7,684	19,269	15,000	10,300
Other Expenditures	292	292	292	300
	<u>\$ 19,659</u>	<u>33,176</u>	<u>25,924</u>	<u>21,685</u>
Excess (deficit) of revenues over expenditures	\$ 2,166	(10,635)	(2,767)	2,030
Beginning Fund Balance	\$ 15,096	17,262	6,627	3,860
Ending Fund Balance	<u>\$ 17,262</u>	<u>6,627</u>	<u>3,860</u>	<u>5,890</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Ventana Sierra Improvement District (Fund 138)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Assessments	\$ 4,456	4,590	4,732	5,810
Interest Earnings	86	213	15	40
	<u>\$ 4,542</u>	<u>4,803</u>	<u>4,747</u>	<u>5,850</u>
Expenditures:				
Personal Services	\$ 500	1,079	425	500
Operating Materials	-	-	-	-
Utilities	2,400	2,358	2,200	2,200
Outside Services	2,500	12,584	3,000	3,000
Other Expenditures	110	110	110	110
	<u>\$ 5,510</u>	<u>16,131</u>	<u>5,735</u>	<u>5,810</u>
Excess (deficit) of revenues over expenditures	<u>\$ (968)</u>	<u>(11,328)</u>	<u>(988)</u>	<u>40</u>
Beginning Fund Balance	\$ 21,049	20,081	8,753	7,765
Ending Fund Balance	<u>\$ 20,081</u>	<u>8,753</u>	<u>7,765</u>	<u>7,805</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Scotia Pines Improvement District (Fund 139)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Assessments	\$ 3,444	3,546	3,655	3,740
Interest Earnings	55	94	10	25
	<u>\$ 3,499</u>	<u>3,640</u>	<u>3,665</u>	<u>3,765</u>
Expenditures:				
Personal Services	\$ 210	1,001	425	410
Operating Materials	-	-	-	-
Utilities	1,509	1,467	1,300	1,300
Outside Services	-	3,614	1,000	10,500
Other Expenditures	228	228	228	230
	<u>\$ 1,947</u>	<u>6,310</u>	<u>2,953</u>	<u>12,440</u>
Excess (deficit) of revenues over expenditures	\$ 1,552	(2,670)	712	(8,675)
Beginning Fund Balance	\$ 12,511	14,063	11,393	12,105
Ending Fund Balance	<u>\$ 14,063</u>	<u>11,393</u>	<u>12,105</u>	<u>3,430</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Morgan Ranch 2003-1 Improvement District - MA (Fund 160)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Assessments	\$ 2,004	2,064	2,128	1,800
Interest Earnings	75	135	150	100
	<u>\$ 2,079</u>	<u>2,199</u>	<u>2,278</u>	<u>1,900</u>
Expenditures:				
Personal Services	\$ 126	90	100	375
Operating Materials	-	-	-	-
Utilities	-	-	-	-
Outside Services	-	-	-	15,700
Other Expenditures	212	212	212	215
	<u>\$ 338</u>	<u>302</u>	<u>312</u>	<u>16,290</u>
Excess (deficit) of revenues over expenditures	\$ 1,741	1,897	1,966	(14,390)
Beginning Fund Balance	\$ 17,122	18,863	20,760	22,726
Ending Fund Balance	<u>\$ 18,863</u>	<u>20,760</u>	<u>22,726</u>	<u>8,336</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Morgan Ranch West BAD (Fund 161)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Assessments	\$ 2,048	2,110	2,175	2,227
Interest Earnings	40	72	100	100
	<u>\$ 2,088</u>	<u>2,182</u>	<u>2,275</u>	<u>2,327</u>
Expenditures:				
Personal Services	\$ 255	-	-	402
Operating Materials	-	-	-	-
Utilities	-	-	-	-
Outside Services	-	-	-	8,900
Other Expenditures	213	213	213	215
	<u>\$ 468</u>	<u>213</u>	<u>213</u>	<u>9,517</u>
Excess (deficit) of revenues over expenditures	<u>\$ 1,620</u>	<u>1,969</u>	<u>2,062</u>	<u>(7,190)</u>
Beginning Fund Balance	\$ 8,718	10,338	12,307	14,369
Ending Fund Balance	<u>\$ 10,338</u>	<u>12,307</u>	<u>14,369</u>	<u>7,179</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Morgan Ranch West Improvement District - L&L (Fund 162)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Assessments	\$ 1,392	1,434	1,478	800
Interest Earnings	21	39	10	10
	<u>\$ 1,413</u>	<u>1,473</u>	<u>1,488</u>	<u>810</u>
Expenditures:				
Personal Services	\$ 126	92	100	300
Operating Materials	-	-	-	-
Utilities	98	96	100	180
Outside Services	-	-	-	3,000
Other Expenditures	213	213	213	220
	<u>\$ 437</u>	<u>401</u>	<u>413</u>	<u>3,700</u>
Excess (deficit) of revenues over expenditures	\$ 976	1,072	1,075	(2,890)
Beginning Fund Balance	\$ 4,598	5,574	6,646	7,721
Ending Fund Balance	<u>\$ 5,574</u>	<u>6,646</u>	<u>7,721</u>	<u>4,831</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Ridge Meadows Improvement District - L&L (Fund 163)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Assessments	\$ -	8,870	9,144	9,144
Interest Earnings	-	(13)	-	40
	<u>\$ -</u>	<u>8,857</u>	<u>9,144</u>	<u>9,184</u>
Expenditures:				
Personal Services	\$ -	-	300	544
Operating Materials	-	-	-	-
Utilities	-	252	1,500	1,500
Outside Services	-	-	-	10,000
Other Expenditures	-	218	29	220
	<u>\$ -</u>	<u>470</u>	<u>1,829</u>	<u>12,264</u>
Excess (deficit) of revenues over expenditures	\$ -	8,387	7,315	(3,080)
Beginning Fund Balance	\$ -	-	8,387	15,702
Ending Fund Balance	<u>\$ -</u>	<u>8,387</u>	<u>15,702</u>	<u>12,622</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Ridge Meadows BAD (Fund 164)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Assessments	\$ -	3,878	3,997	3,997
Interest Earnings	-	(6)	5	5
	<u>\$ -</u>	<u>3,872</u>	<u>4,002</u>	<u>4,002</u>
Expenditures:				
Personal Services	\$ -	-	-	427
Operating Materials	-	-	-	-
Utilities	-	-	-	-
Outside Services	-	-	-	4,950
Other Expenditures	-	219	219	220
	<u>\$ -</u>	<u>219</u>	<u>219</u>	<u>5,597</u>
Excess (deficit) of revenues over expenditures	\$ -	3,653	3,783	(1,595)
Beginning Fund Balance	\$ -	-	3,653	7,436
Ending Fund Balance	<u>\$ -</u>	<u>3,653</u>	<u>7,436</u>	<u>5,841</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Downtown Assessment District Fund (Fund 120)

	Actual 2016-17	Actual 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Downtown Assessments	\$ 50,845	62,149	62,847	62,000
Interest Earnings	83	499	350	350
	<u>\$ 50,928</u>	<u>62,648</u>	<u>63,197</u>	<u>62,350</u>
Expenditures:				
DTA Community Contribution	\$ 502	110,381	50,000	65,000
Other Expenditures	-	-	-	-
	<u>\$ 502</u>	<u>110,381</u>	<u>50,000</u>	<u>65,000</u>
Excess (deficit) of revenues over expenditures	\$ 50,426	(47,733)	13,197	(2,650)
Beginning Fund Balance	\$ 1,700	52,126	4,393	17,590
Ending Fund Balance	<u>\$ 52,126</u>	<u>4,393</u>	<u>17,590</u>	<u>14,940</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Vehicle Replacement Internal Service Fund (Fund 310)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Transfers In - General Fund	\$ -	-	-	-
Transfers In - Measure N Fund	106,000	-	-	-
Other Revenues	-	6,658	2,000	-
Interest Earnings	492	1,040	500	200
	<u>\$ 106,492</u>	<u>7,698</u>	<u>2,500</u>	<u>200</u>
Expenditures:				
Capital Outlay - Vehicle Replacement	\$ 106,000	-	-	-
Vehicle Lease Expenses	-	30,587	30,000	30,000
	<u>\$ 106,000</u>	<u>30,587</u>	<u>30,000</u>	<u>30,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ 492</u>	<u>(22,889)</u>	<u>(27,500)</u>	<u>(29,800)</u>
Beginning Fund Balance	\$ 121,695	122,187	99,298	71,798
Ending Fund Balance	<u>\$ 122,187</u>	<u>99,298</u>	<u>71,798</u>	<u>41,998</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Grass Valley Successor Agency Fund (Fund 580)

	Actual FY 2016-17	Actual FY 2017-18	Mid-Year Budget / Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
RPTTF Revenue	\$ 808,205	1,149,929	1,081,387	850,000
Other Revenues	-	-	-	-
Interest Earnings	5,317	4,886	4,900	3,000
Transfer In from RORF Housing Fund	10,000	10,000	10,000	10,000
	<u>\$ 823,522</u>	<u>1,164,815</u>	<u>1,096,287</u>	<u>863,000</u>
Expenditures:				
Personal Services	\$ 69,627	52,726	45,000	45,000
Non-Personal Services	71,918	79,731	55,000	55,000
Debt Payments	732,213	731,259	722,606	722,606
Transfer to Speical Projects Fund (ROPS Ob.)	-	-	695,000	-
	<u>\$ 873,758</u>	<u>863,716</u>	<u>1,517,606</u>	<u>822,606</u>
Excess (deficit) of revenues over expenditures	<u>\$ (50,236)</u>	<u>301,099</u>	<u>(421,319)</u>	<u>40,394</u>
Beginning Fund Balance	\$ 623,157	572,921	874,020	452,701
Ending Fund Balance	<u>\$ 572,921</u>	<u>874,020</u>	<u>452,701</u>	<u>493,095</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
04-STBG-1960 Fund (Fund 144)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	299	300	300
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	892	889	895	900
	<u>\$ 892</u>	<u>1,188</u>	<u>1,195</u>	<u>1,200</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	1,184	1,188	1,195	1,200
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 1,184</u>	<u>1,188</u>	<u>1,195</u>	<u>1,200</u>
Excess (deficit) of revenues over expenditures	<u>\$ (292)</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Program Income / Cash Balance:	 <u>\$ -</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Loan Receivable Balance:	 <u>\$ 271,760</u>	 <u>271,460</u>	 <u>271,160</u>	 <u>268,860</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
CDBG Fund (Fund 356)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Grant Revenues	\$ 496,279	791,559	-	-
Loan Payoffs	-	-	-	-
Transfers In	199,743	13,392	-	1,624
Interest Earnings / Accrued Interest	705	(924)	-	-
	<u>\$ 696,727</u>	<u>804,027</u>	<u>-</u>	<u>1,624</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	722,472	791,610	-	-
	<u>\$ 722,472</u>	<u>791,610</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ (25,745)</u>	<u>12,417</u>	<u>-</u>	<u>1,624</u>
Program Income / Cash Balance:				
	<u>\$ (14,036)</u>	<u>(1,624)</u>	<u>(1,624)</u>	<u>-</u>
Loan Receivable Balance:				
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
CDBG Revolving Fund (Fund 360)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	92,231	-	-	-
Transfers In	98,568	30,884	18,000	18,000
Interest Earnings / Accrued Interest	3,088	2,739	3,500	3,500
	<u>\$ 193,887</u>	<u>33,623</u>	<u>21,500</u>	<u>21,500</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	162,193	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	33,132	10,308	11,000	11,000
	<u>\$ 195,325</u>	<u>10,308</u>	<u>11,000</u>	<u>11,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ (1,438)</u>	<u>23,315</u>	<u>10,500</u>	<u>10,500</u>
Program Income / Cash Balance:				
	<u>\$ -</u>	<u>30,739</u>	<u>37,739</u>	<u>44,739</u>
Loan Receivable Balance:				
	<u>\$ 547,982</u>	<u>539,498</u>	<u>542,998</u>	<u>546,498</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
CDBG Revolving Loan Fund (Fund 361)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	29,225	29,936	25,613	25,500
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	9,445	8,502	7,500	7,000
	<u>\$ 38,670</u>	<u>38,438</u>	<u>33,113</u>	<u>32,500</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	37,550	13,392	10,000	45,000
Bad Debt Expense	-	-	-	-
Administrative Expenses	1,139	1,039	750	750
	<u>\$ 38,689</u>	<u>14,431</u>	<u>10,750</u>	<u>45,750</u>
Excess (deficit) of revenues over expenditures	<u>\$ (19)</u>	<u>24,007</u>	<u>22,363</u>	<u>(13,250)</u>
 Program Income / Cash Balance:	 <u>\$ -</u>	 <u>23,676</u>	 <u>38,539</u>	 <u>18,289</u>
 Loan Receivable Balance:	 <u>\$ 339,420</u>	 <u>309,816</u>	 <u>291,703</u>	 <u>273,203</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
CDBG Housing Fund (Fund 362)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	-	-	56	-
	<u>\$ -</u>	<u>-</u>	<u>56</u>	<u>-</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>56</u>	<u>-</u>
Program Income / Cash Balance:	<u>\$ -</u>	<u>-</u>	<u>56</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 73,060</u>	<u>73,060</u>	<u>73,060</u>	<u>73,060</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
86-STBG-217 Fund (Fund 364)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	1,976	2,251	1,850	526
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	233	154	75	10
	<u>\$ 2,209</u>	<u>2,405</u>	<u>1,925</u>	<u>536</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	2,209	2,405	1,925	536
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 2,209</u>	<u>2,405</u>	<u>1,925</u>	<u>536</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>\$ 4,627</u>	<u>2,376</u>	<u>526</u>	<u>-</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
91-STBG-467 Fund (Fund 366)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	66,564	888	1,383	1,700
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	1,431	429	400	350
	<u>\$ 67,995</u>	<u>1,317</u>	<u>1,783</u>	<u>2,050</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	67,995	1,317	1,783	2,050
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 67,995</u>	<u>1,317</u>	<u>1,783</u>	<u>2,050</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>\$ 52,005</u>	<u>51,117</u>	<u>49,734</u>	<u>48,034</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
95-STBG-897 Fund (Fund 370)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	8,372	990	2,016	3,000
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	(5,060)	390	200	150
	<u>\$ 3,312</u>	<u>1,380</u>	<u>2,216</u>	<u>3,150</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	3,312	1,380	2,216	3,150
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 3,312</u>	<u>1,380</u>	<u>2,216</u>	<u>3,150</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>\$ 31,628</u>	<u>30,638</u>	<u>28,622</u>	<u>25,622</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
97-STBG-1118 Fund (Fund 374)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
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>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 1,275</u>	<u>1,275</u>	<u>1,275</u>	<u>1,275</u>
Program Income / Cash Balance:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 66,742</u>	<u>68,017</u>	<u>69,292</u>	<u>70,567</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
99-STBG-1362 Fund (Fund 383)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Program Income / Cash Balance:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
CDBG Doris Drive Fund (Fund 392)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	3,187	2,680	2,400
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	378	332	300	250
	<u>\$ 378</u>	<u>3,519</u>	<u>2,980</u>	<u>2,650</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	3,534	3,519	2,980	2,650
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 3,534</u>	<u>3,519</u>	<u>2,980</u>	<u>2,650</u>
Excess (deficit) of revenues over expenditures	<u>\$ (3,156)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Program Income / Cash Balance:				
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 50,176</u>	<u>46,989</u>	<u>44,309</u>	<u>41,909</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
Housing Rehab Fund (Fund 394)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	18,713	14,538	25,000	30,000
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	6,827	6,538	6,500	5,500
	<u>\$ 25,540</u>	<u>21,076</u>	<u>31,500</u>	<u>35,500</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	20,334	21,076	31,500	35,500
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 20,334</u>	<u>21,076</u>	<u>31,500</u>	<u>35,500</u>
Excess (deficit) of revenues over expenditures	<u>\$ 5,206</u>	<u>-</u>	<u>-</u>	<u>-</u>
Program Income / Cash Balance:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 405,891</u>	<u>391,353</u>	<u>366,353</u>	<u>336,353</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
02-HOME-0586 Fund (Fund 140)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Grant Revenues	\$ -	-	-	-
Interest Earnings / Accrued Interest	71,700	84,386	87,000	90,000
	<u>\$ 71,700</u>	<u>84,386</u>	<u>87,000</u>	<u>90,000</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 71,700</u>	<u>84,386</u>	<u>87,000</u>	<u>90,000</u>
Program Income / Cash Balance:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 4,116,950</u>	<u>4,201,336</u>	<u>4,288,336</u>	<u>4,378,336</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
09-HOME-6272 Fund (Fund 150)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	91,077	-	-
Interest Earnings / Accrued Interest	13,909	13,601	13,900	14,000
	<u>\$ 13,909</u>	<u>104,678</u>	<u>13,900</u>	<u>14,000</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 13,909</u>	<u>104,678</u>	<u>13,900</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>\$ 538,328</u>	<u>460,852</u>	<u>474,752</u>	<u>488,752</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
12-HOME-8564 Fund (Fund 154)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	61,268	-	-
Interest Earnings / Accrued Interest	14,294	13,863	12,000	13,000
	<u>\$ 14,294</u>	<u>75,131</u>	<u>12,000</u>	<u>13,000</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 14,294</u>	<u>75,131</u>	<u>12,000</u>	<u>13,000</u>
Program Income / Cash Balance:	<u>\$ -</u>	<u>61,349</u>	<u>61,349</u>	<u>61,349</u>
Loan Receivable Balance:	<u>\$ 503,988</u>	<u>456,583</u>	<u>468,583</u>	<u>481,583</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
HOME Grant Fund (Fund 380)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Grant Revenues	\$ -	-	-	-
Recapture / Re-Use Fees / Loan Payoffs	74,522	82,909	3,544	-
Interest Earnings / Accrued Interest	210	1,847	2,300	2,300
	<u>\$ 74,732</u>	<u>84,756</u>	<u>5,844</u>	<u>2,300</u>
Expenditures:				
Loans Provided	\$ -	75,000	76,569	-
Transfers Out	-	-	-	-
Administrative Expenses	-	10,004	6,000	-
	<u>\$ -</u>	<u>85,004</u>	<u>82,569</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 74,732</u>	<u>(248)</u>	<u>(76,725)</u>	<u>2,300</u>
Program Income / Cash Balance:				
	<u>\$ 74,732</u>	<u>79,025</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:				
	<u>\$ 528,807</u>	<u>529,847</u>	<u>606,417</u>	<u>608,717</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
99-HOME-0369 Fund (Fund 384)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Grant Revenues	\$ -	-	-	-
Loans Paid Off	-	-	75,000	-
Interest Earnings / Accrued Interest	109	(705)	140	150
	<u>\$ 109</u>	<u>(705)</u>	<u>75,140</u>	<u>150</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	1	-	-
	<u>\$ -</u>	<u>1</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 109</u>	<u>(706)</u>	<u>75,140</u>	<u>150</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ (1,255)</u>	<u>(2,007)</u>	<u>72,993</u>	<u>72,993</u>
<hr/>				
Loan Receivable Balance:	<u>\$ 486,522</u>	<u>486,669</u>	<u>411,791</u>	<u>411,941</u>

City of Grass Valley
Fiscal Year 2019-20 Final Budget
00-HOME-0461 Fund (Fund 390)

	Actual FY 2016-17	Actual FY 2017-18	Year-End Estimate FY 2018-19	Final Budget FY 2019-20
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	21,301	17,963	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	47,524	47,524	47,524	47,524
	<u>\$ 68,825</u>	<u>65,487</u>	<u>47,524</u>	<u>47,524</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 68,825</u>	<u>65,487</u>	<u>47,524</u>	<u>47,524</u>
Program Income / Cash Balance:				
	<u>\$ 21,301</u>	<u>39,264</u>	<u>39,264</u>	<u>39,264</u>
Loan Receivable Balance:				
	<u>\$ 1,606,192</u>	<u>1,635,753</u>	<u>1,683,277</u>	<u>1,730,801</u>

**CITY OF GRASS VALLEY
HISTORY OF APPROPRIATIONS LIMITS
FISCAL YEAR 2019-20 BUDGET**

1978-79 BASE:		
TOTAL APPROPRIATIONS		\$5,436,250
LESS NON-PROCEEDS OF TAXES		3,260,107
		<hr/>
1978-79 APPROPRIATIONS BASE		2,176,143
1979-80	LIMIT	NOT APPLICABLE
1980-81	LIMIT	2,728,883
1981-82	LIMIT	3,149,749
1982-83	LIMIT	3,525,514
1983-84	LIMIT	3,710,562
1984-85	LIMIT	4,153,974
1985-86	LIMIT	4,405,705
1986-87	LIMIT	4,602,640
1987-88	LIMIT	4,901,812
1988-89	LIMIT	5,094,453
1989-90	LIMIT	5,532,576
1990-91	LIMIT	6,112,580
1991-92	LIMIT	6,631,725
1992-93	LIMIT	6,839,298
1993-94	LIMIT	7,173,056
1994-95	LIMIT	7,352,382
1995-96	LIMIT	7,934,247
1996-97	LIMIT	8,405,264
1997-98	LIMIT	8,797,587
1998-99	LIMIT	9,272,657
1999-00	LIMIT	10,045,524
2000-01	LIMIT	10,634,192
2001-02	LIMIT	12,636,442
2002-03	LIMIT	12,670,584
2003-04	LIMIT	12,994,386
2004-05	LIMIT	13,576,534
2005-06	LIMIT	15,143,267
2006-07	LIMIT	15,685,396
2007-08	LIMIT	16,392,807
2008-09	LIMIT	17,320,640
2009-10	LIMIT	17,329,300
2010-11	LIMIT	16,805,955
2011-12	LIMIT	17,301,791
2012-13	LIMIT	17,815,654
2013-14	LIMIT	18,720,689
2014-15	LIMIT	18,686,992
2015-16	LIMIT	19,486,795
2016-17	LIMIT	20,546,877
2017-18	LIMIT	21,352,315
2018-19	LIMIT	22,257,653
2019-20	LIMIT	23,087,863

THE 2019-20 LIMIT IS CALCULATED BY MULTIPLYING THE POPULATION FACTOR FOR NEVADA COUNTY OF -0.12 PERCENT TIMES THE PERCENTAGE CHANGE IN CALIFORNIA PER CAPITA INCOME OF 1.0385 FOR A TOTAL CALCULATION FACTOR OF 1.0373.
THE 2018-19 LIMIT TIMES THE CALCULATION FACTOR DETERMINES THE 2019-20 LIMIT.

APPROPRIATIONS IN THE 2019-20 PROPOSED BUDGET THAT ARE SUBJECT TO THE LIMITATION HAVE BEEN CALCULATED TO BE: \$12,368,500