

RESOLUTION NO. 2021-20

A RESOLUTION ADOPTING THE GENERAL BUDGET OF THE  
CITY OF GRASS VALLEY FOR FISCAL YEAR 2021-22

WHEREAS, the City Manager submitted to the City Council prior to the 1st of June, in accordance with Section 3, Article X of the City Charter, a proposed General Budget for the City of Grass Valley for the Fiscal Year 2021-22; and

WHEREAS, copies of the proposed General Budget have been available for inspection by the public in the Office of the City Clerk in accordance with the City Charter; and

WHEREAS, a public hearing was held on the proposed General Budget on June 8, 2021 at the Grass Valley City Council Chambers at which time interested persons desiring to be heard were given such opportunity in accordance with the City Charter; and

WHEREAS, after the conclusion of the public hearing, the City Council further considered the proposed General Budget and directed revisions it deemed advisable; and

WHEREAS, the City Charter provides that a General Budget of the City be adopted by the affirmative votes of at least four (4) members of the Council on or before the 30th of June, for the ensuing fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GRASS VALLEY, as follows:

1. That the foregoing statements are true and correct.
2. The document entitled "Operating Budget For Fiscal Year 2021-22", which document is incorporated herein by title reference only, is hereby adopted with the following revisions, modifications and policy limitations as the General Budget Fiscal Year 2021-22 of the City of Grass Valley, effective July 1, 2021.
  - a) All revisions and changes which are necessary and in accordance with the City Council's direction during consideration and review but prior to adoption of said budget.
  - b) Any adjustment of estimated year-end reserves to actual.
  - c) Incorporation of any encumbered funds.
  - c) Any corrections of mathematical or typographical errors.
  - d) Any adjustments authorized pursuant to City Council action or resolution that change or set salaries, benefits, or terms and conditions of employment for any position, employee or unit of employees.
  - e) Any adjustments to revenue estimates as a result of adopted changes to the City's fee schedule.

3. That Grant and Trust Fund budgets are continuously appropriated for the purpose approved during the term of the grant agreement and pursuant to the budget established in each grant application and contract as approved by the City Council.
4. That Capital Project Funds for governmental and enterprise appropriations can be distributed between individual project accounts within the Capital Project Funds as recommended by the City Engineer and Director of Finance and approved by the City Manager.
5. The City Manager and Director of Finance are authorized to administer said adopted budget in accordance with the provisions of the City Charter, City Council actions, and administrative policies and regulations. The City Manager's signature authority is limited to \$50,000 for budget adjustments, contracts or other actions necessary for the administration of the budget unless otherwise authorized.
6. Appropriations to the several departments as authorized by the General Budget are subject to receipt of adequate revenues or appropriated reserves, and such appropriations may be limited to available revenues.
7. The staffing allocations as provided for in the budget are authorized, with current and future vacant positions to be filled accordingly, including the under filling of any position.
8. The Grass Valley Redevelopment Successor Agency budget is included in and adopted as part of the Citywide budget.

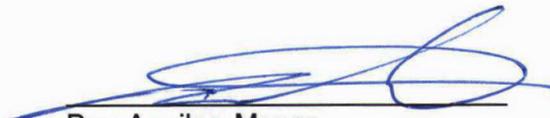
ADOPTED as a Resolution of the Council of the City of Grass Valley at a meeting thereof held on the 8th day of June, 2021, by the following vote:

AYES: Council Member *Branstrom, Hodge, Ivy, Arbuckle, and Mayor Aguilar*

NOES: Council Member *NONE*

ABSENT: Council Member *NONE*

ABSTAINING: Council Member *NONE*



Ben Aguilar, Mayor

ATTEST:



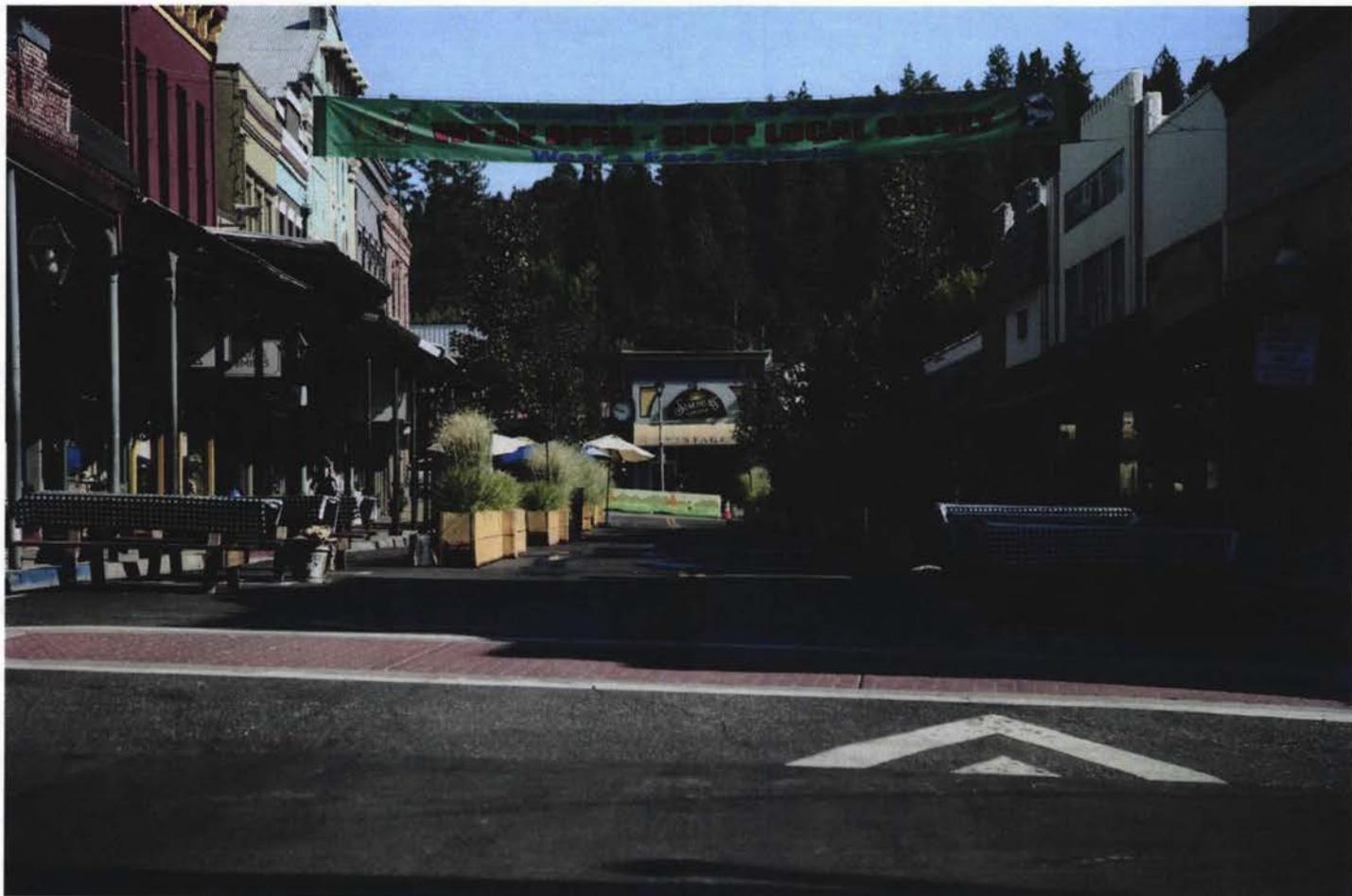
Taylor Day, Deputy City Clerk

APPROVED AS TO FORM:



Michael G. Colantuono, City Attorney

# City of Grass Valley



**Fiscal Year 2021-22**  
**Operating Budget**

# **CITY OF GRASS VALLEY**

**Ben Aguilar – Mayor**

**Jan Arbuckle – Vice-Mayor**

**Hilary Hodge – Council Member**

**Tom Ivy – Council Member**

**Bob Branstrom – 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**

## COMMUNITY PROFILE

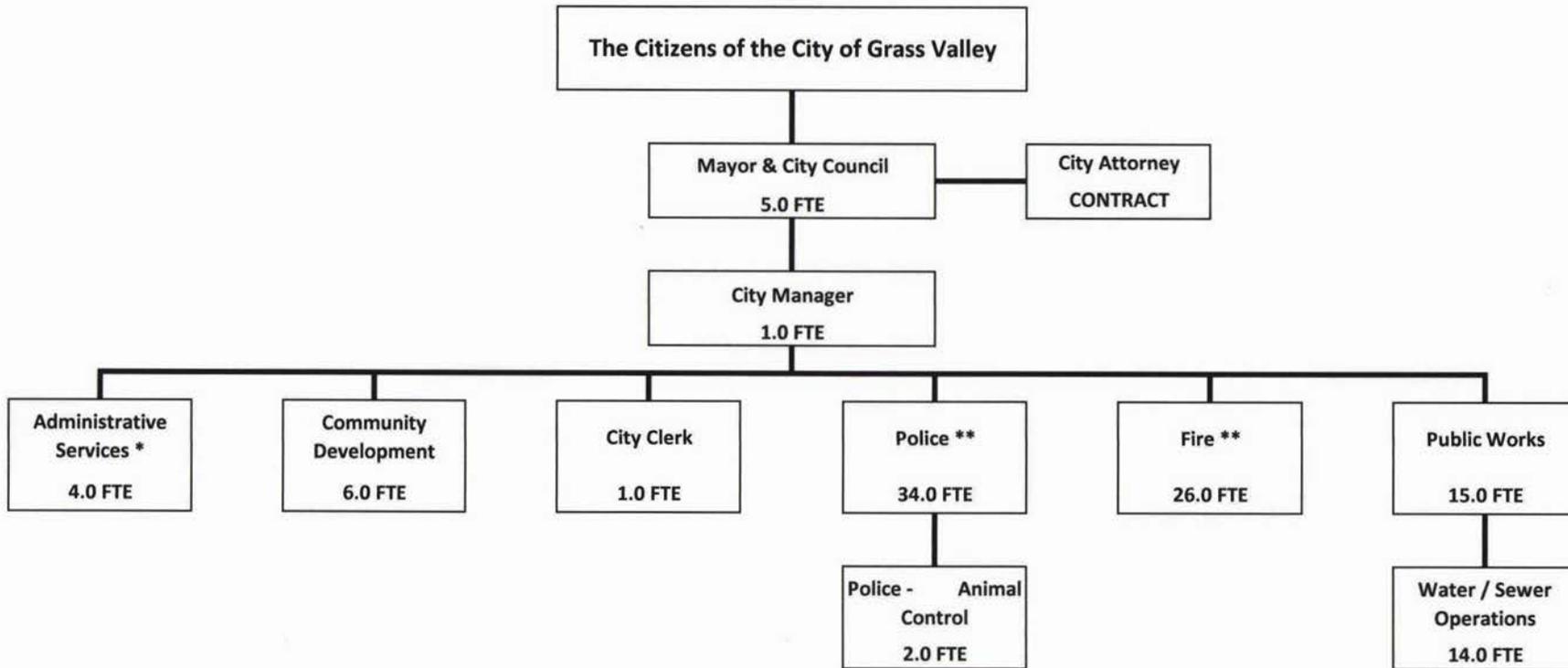
The City of Grass Valley dates from the California Gold Rush and was incorporated in 1860. Grass Valley is the largest city in the western region of Nevada County and is situated in the western foothills of the Sierra Nevada mountain range at roughly 2,500 feet elevation. It comprises of 4.7 square miles with a population of 12,758.

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

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

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





Total Full Time Equivalent Positions Funded - FY 2021-22: 108.0 FTE

Frozen / De-Funded Positions (not included in above chart): 1.0 FTE *Senior Engineer*

\* Contracted Positions / Functions - Administrative Services: - Information Technology Operations

\*\* Contracted Functions - Police / Fire: - Dispatching Services  
- Includes Nevada City Contracted Services Provided by City of Grass Valley

**CITY OF GRASS VALLEY  
FISCAL YEAR 2021-22 BUDGET OVERVIEW**

Following is a summary of the Fiscal Year 2021-22 Operating Budget, including a comparison with prior year estimated actuals and a discussion of any recommended changes. On May 25, 2021, the City Council adopted a Preliminary Budget for FY 2021-22 consistent with City Charter requirements. The final budget presented herein incorporates any changes to fund schedules previously presented and also includes budgetary information for all citywide funds.

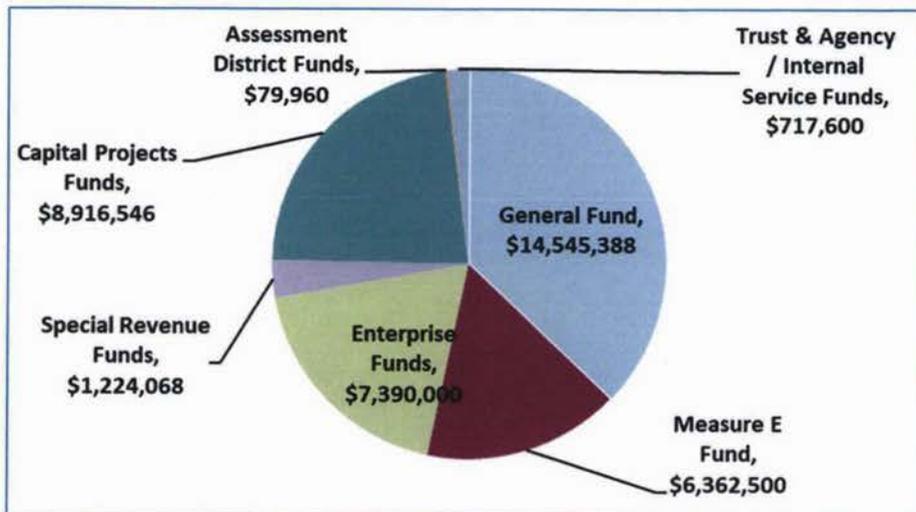
As discussed with the budget and budget updates presented during FY 2020-21, there continue to be many fiscal uncertainties associated with the COVID-19 Pandemic. Although the shutdown of the economy and resulting negative impacts on overall revenue collection was less than anticipated, the economy is not yet fully re-opened, and certain business sectors have not fully recovered. The FY 2021-22 Budget assumes however, a continued rebound from COVID-related impacts, and conservatively projects that the overall economy will remain strong. Continued increased collections of sales taxes, higher property values and the City's ability to attract grants all contribute to the robust budget presented for the coming fiscal year.

Combined operating budget estimated revenues (net of transfers) for the 2021-22 fiscal year are \$31.6 million, compared to an estimated \$32.0 million for FY 2020-21. Total planned spending for FY 2021-22 is \$36.8 million, compared to \$31.7 million anticipated for FY 2020-21.

**Citywide Revenues**

Total estimated revenues for FY 2021-22 decrease by approximately \$438,000 from the FY 2020-21 estimated actuals. This slight decrease in overall expected revenues can be largely attributed to variations in capital funding sources for prior year capital projects that are not carried over into the coming fiscal year, offset by anticipated increases in sales and transient occupancy taxes related to the recovery from COVID-19.

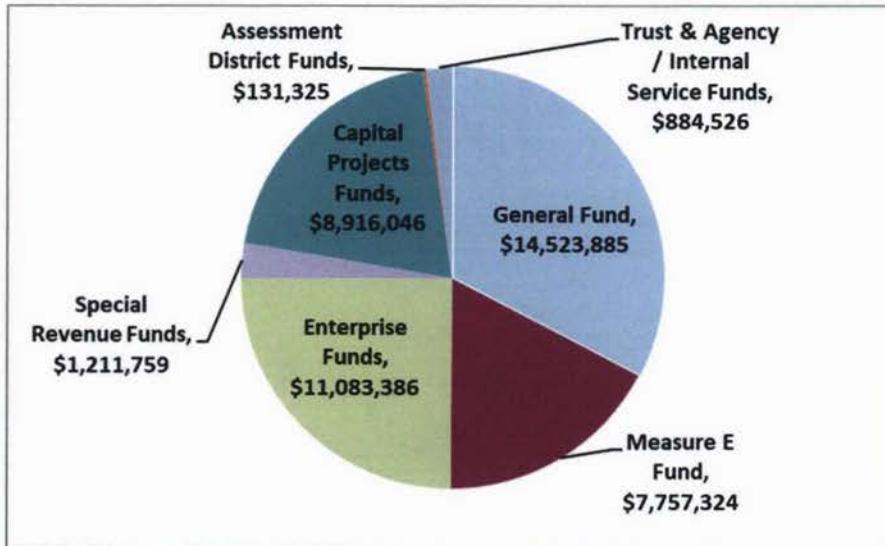
**Fiscal Year 2021-22 Budgeted Operating Revenues  
Total Revenues = \$39,236,062 (net of transfers = \$31,566,062)**



**Citywide Expenditures**

Anticipated expenditures for FY 2021-22 are \$36.8 million (net of transfers), an increase of approximately \$5.1 million from the \$31.7 million anticipated by the end of FY 2020-21. A majority of the increase in overall expenditures can be attributed to the recommended \$15.5 million capital program - including the Memorial Park Facility and Pool Improvements, McCourtney Road Pedestrian Improvements, street overlay and rehabilitation, and varied projects for the City’s Water and Sewer enterprises. Additionally, it should be mentioned that all positions currently vacant are budgeted for the entirety of the fiscal year (i.e. no salary savings are built in) to assure adequate levels of appropriation authority as the demand for services increases vis-à-vis the recovery from COVID-19. Budgeted expenditures by fund type are show below:

**Fiscal Year 2021-22 Budgeted Operating Expenditures**  
**Total Expenditures = \$44,508,251 (net of transfers = \$36,838,251)**



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 2021-22 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 2021-22 General Fund Final Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2020-21 Mid-Year Budget	\$ 13,962,519	\$ 13,604,395
FY 2021-22 Final Budget	\$ 14,545,388	\$ 14,523,885

The FY 2021-22 General Fund Final Budget reflects revenues of \$14,545,388 and expenditures of \$14,523,885. Revenues are higher than expenditures by \$21,503 primarily due to anticipated increases in revenues and recommended expenditures for one-time funding allocations as follows:

- *COVID-19 Revenue Recovery Impacts (increases in revenue):*
  - o Sales Tax – \$550,000 (this amount includes anticipated recovery for sales tax based on forecast provided by City’s sales tax consultant, less conservative amounts held back pending outcome of a potential change in Amazon tax status)
  - o Transient Occupancy Tax - \$25,000
  - o Parks Department Fees - \$12,000
- *Capital and Outlay - \$85,000* (Storm Drain Maintenance / Playground Maintenance)
- *Capital Set-Aside - \$350,000* (AT&T Property Corporation Yard updates)
- *Program Set-Aside - \$100,000* (Potential staff / contractual amount set aside for expansion of Park programs)
- *Appropriation for Contingencies - \$250,000* (Amount set aside in budget for contingencies that might arise throughout the course of the fiscal year).

FY 2021-22 budgeted revenue of \$14,545,388 reflects an approximate \$583,000 increase from revenues anticipated to be collected in FY 2020-21, primarily due to:

- Anticipated 3.0% increase in property taxes consistent with current housing market activity and increase in State CPI;
- Increases in Sales and Transient Occupancy Taxes consistent with anticipated recovery to normal collections levels as the economic impacts from COVID-19 wane;
- Increase in reimbursed costs related to the full-year inclusion of Nevada City Fire service contracted to City into the FY 2021-22 budget;
- Reductions for one-time planning and public safety grants anticipated to be received in FY 2020-21 (note – any amounts not received in FY 2020-21 will be included with the Final Budget update in June 2021); and
- Slight reductions in development-related revenues to bring budgeted amounts in line with conservative expectations.

FY 2021-22 budgeted expenditures of \$14,523,885 reflects an approximate increase of \$919,000 from anticipated expenditures to be incurred in FY 2020-21, primarily due to:

- Funding of additional positions previous held unfunded and vacant as impacts of COVID-19 Pandemic were gauged – 2.0 FTE Police Officer; 1.0 FTE Sr. Administrative Clerk; 1.0 FTE City Clerk;

- Anticipated increases related to the inclusion of Nevada City firefighting personnel into the Fire Department Budget (contracted services for which Nevada City will reimburse the City of Grass Valley):
- Increase in the City's police dispatch contract with the County of Nevada;
- Increases in amounts set aside for the reconfiguration of the former AT&T property (City Corporation Yard); and expansion of the City's Parks Program; and
- The inclusion of an Appropriation for Contingencies in the amount of \$250,000.

As part of the FY 2021-22 Budget development process, it should be mentioned that the City maintains specific key contingency reserves in the General Fund:

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

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

Taking into account the above, staff is recommending a preliminary General Fund Budget that is balanced and anticipates a surplus of approximately \$21,500. Total General Fund reserves are anticipated to be approximately \$8.11 million at the end of FY 2021-22. Projected reserve levels as of June 30, 2022 are expected to include:

- **\$ 6,003,506 Designated Reserves (See Attachment A for list)**
- **2,109,500 Undesignated Reserves**
- **\$ 8,113,006 Total General Fund Reserves**

**Measure E Fund**

FY 2021-22 Measure E Fund Final Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2020-21 Mid-Year Budget	\$ 5,635,000	\$ 5,781,428
FY 2021-22 Final Budget	\$ 6,362,500	\$ 7,757,324

The Measure E Fund accounts for the City's voter-approved 1-cent transaction and use tax (general-purpose tax) that is used to support police and fire services; and streets and parks projects.

FY 2021-22 budgeted revenue of \$6,362,500 reflects an approximate \$728,000 increase from FY 2020-21 estimated revenues of \$5,635,000, primarily due to anticipated recovery of sales tax collections as the economic impacts of the COVID-19 Crisis wane.

FY 2021-22 budgeted expenditures of \$7,757,324 reflects an approximate \$2.0 million increase from estimated expenditures for FY 2020-21 primarily due to the one-time use of carryover fund balance in FY 2020-21 towards streets and parks projects. New projects anticipated to be funded by Measure E include the Memorial Park Pool and Facility upgrade (multiple funding sources), Mill Street Parking Lot and Slate Creek Drainage.

It should be mentioned that the Measure E Fund allocates funding for 21.1 FTE (position allocations) – 10.9 FTE in the Police Department and 10.2 FTE in the Fire Department. The 3.0 FTE vacant Firefighter/Paramedic positions frozen and de-funded during the COVID-19 Crisis are recommended to be funded for FY 2021-22. City staff is expected to meet with the Measure E Oversight Committee to review FY 2021-22 budget elements prior to the consideration of the Final Budget in June.

It is anticipated that the Measure E Fund will have approximately \$1.4 million in Fund Balance on June 30, 2022. These funds may be appropriated for any Measure E related purpose in future fiscal years.

**Water Fund**

FY 2021-22 Water Fund Final Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2020-21 Mid-Year Budget	\$ 2,572,500	\$ 2,016,770
FY 2021-22 Final Budget	\$ 2,295,000	\$ 4,117,088

FY 2021-22 Water Fund revenues are currently projected to be slightly below prior year budgeted amounts, primarily as a result of receiving a higher-than-anticipated amount of Water Connection Fees and interest earnings in FY 2020-21. FY 2021-22 Water Fund expenditures are recommended to be approximately \$2.1 million higher than those budgeted in the prior year primarily due to anticipated increases in raw water costs (water purchased from NID) and Water Fund capital projects. Any capital projects not fully completed by the end of FY 2020-21 will be carried over into FY 2021-22. It should be mentioned that during the upcoming fiscal year, it is anticipated that the City will complete a Water (and Sewer) rate study to assure fee structures are in line with operational and capital needs expectations in the coming years.

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

It is anticipated that the Water Fund will have approximately \$1.54 million in Fund Balance at the end of FY 2020-21, \$1.45 million of which is reserved for specific purposes. The \$1.54 million ending Fund Balance assumes all capital projects are completed by the end of the fiscal year.

**Sewer Fund**

FY 2021-22 Sewer Fund Final Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2020-21 Mid-Year Budget	\$ 6,741,769	\$ 6,479,556
FY 2021-22 Final Budget	\$ 5,095,000	\$ 6,966,298

FY 2021-22 Sewer Fund revenues are currently projected to be approximately \$1.65 million lower than those budgeted in FY 2020-21. This decrease is primarily due to the removal of one-time grants received in FY 2020-21 towards certain projects; and the lowering of connection fees anticipated for the coming year, which are typically recognized as they materialize. FY 2021-22 Sewer Fund expenditures are recommended to be \$487,000 higher than those budgeted in the prior year primarily due to the carryover of projects related to Wastewater Treatment Plant Upgrades and the Slate Creek Lift Station. As mentioned in the discussion for the Water Fund, a Sewer Rate Study is scheduled to be completed in the coming fiscal year to assure appropriate fee structures are in place.

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

It is anticipated that the Sewer Fund will have approximately \$4.30 million in Fund Balance at the end of FY 2021-22, \$4.27 million of which is reserved for specific purposes. The \$4.30 million ending Fund Balance assumes all capital projects are completed by the end of the fiscal year.

**Gas Tax Fund**

FY 2021-22 Gas Tax Fund Final Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2020-21 Mid-Year Budget	\$ 583,625	\$ 838,000
FY 2021-22 Final Budget	\$ 822,153	\$ 818,000

The Gas Tax Fund accounts for the receipt of gas tax, SB-1 (RMRA) and NCTC pass-through revenues which may be used towards applicable transportation-related expenditures. Gas Tax revenues anticipated to be collected during FY 2021-22 are expected to approximately \$239,000 higher than those anticipated to be received in FY 2020-21, due to anticipated collections of Local Transportation Funding and Measure E Transfers In not received in the prior year. Gas Tax Fund appropriations are anticipated to be \$20,000 lower in the upcoming fiscal year; and are recommended primarily for street maintenance, sidewalk and utility costs.

It is anticipated the Gas Tax Fund will have \$74,000 in fund balance remaining at the end of the 2021-22 fiscal year.

**Traffic Safety Fund**

FY 2021-22 Traffic Safety Fund Final Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2020-21 Mid-Year Budget	\$ 220,100	\$ 185,000
FY 2021-22 Final Budget	\$ 160,100	\$ 156,000

The Traffic Safety Fund accounts for the receipt of parking citation revenues and a transfer in from the Gas Tax Fund used to pay for streetlight utilities costs. Traffic Safety Fund revenues collected during FY 2021-22 are expected to approximately \$60,000 lower than those anticipated to be received in FY 2020-21, due to a decrease in Gas Tax funds required to fund ongoing streetlight costs. Traffic Safety Fund appropriations are anticipated to be relatively the same as the prior fiscal year. It is anticipated the Traffic Safety Fund will have \$6,600 in fund balance remaining at the end of the 2021-22 fiscal year.

**Development Impact Fee Fund**

FY 2021-22 Development Impact Fee Fund Final Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2020-21 Mid-Year Budget	\$ 802,171	\$ 40,000
FY 2021-22 Final Budget	\$ 1,120,000	\$ -

The Development Impact Fee Fund accounts for the receipt AB-1600 Development Impact Fees to be used towards nexus-based future projects that mitigate the impacts new development. Development Impact Fee Fund revenues anticipated during FY 2021-22 only include interest earnings of \$40,000. Due to the unpredictability of collections of these fees, the budget will be periodically updated as the fiscal year progresses. At this time, there are no new projects budgeted in this fund – however, to the extent any projects anticipated during FY 2020-21 are not completed, the appropriations will be carried over into FY 2021-22 with the preparation of the Final Budget in June 2021.

The Development Impact Fee Fund is expected to have \$2.7 million in funds available for specific projects at the end of FY 2021-22.

**Capital Projects Fund**

FY 2021-22 Capital Projects Fund Final Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2020-21 Mid-Year Budget	\$ 6,909,622	\$ 5,531,670
FY 2021-22 Final Budget	\$ 8,916,046	\$ 8,916,046

The Capital Projects Fund accounts for the majority of non-enterprise Capital Projects not citywide (some projects are wholly funded in the General Fund and the Measure E Fund; and are not part of the Capital Projects Fund). Capital projects are typically funded with non-discretionary (grants, fees, etc.) revenue sources and transfers in from other funds. Capital Projects Fund revenue and expenditures are recommended at approximately \$8.92 million for FY 2021-22. Projects were updated consistent with current cost and funding estimates, with three new projects being added – CDBG Memorial Park Pool and Facility Improvements; Slate Creek Drainage; and HSIP (Pedestrian Safety Enhancements) Improvements.

**Special Projects Fund**

FY 2021-22 Special Projects Fund Final Budget:

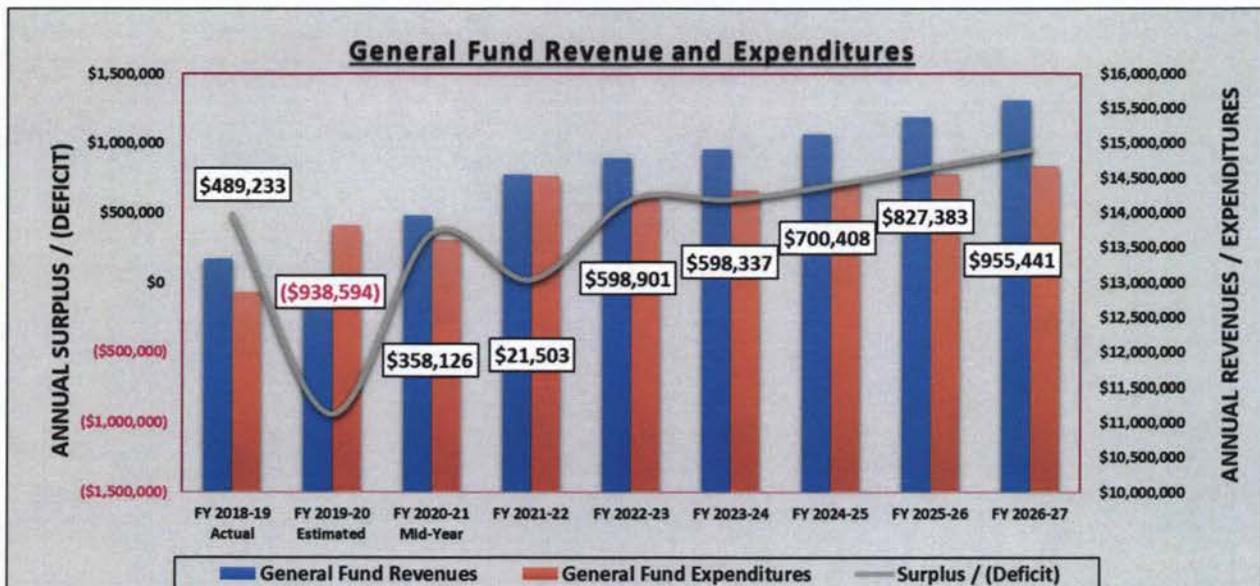
	<u>Revenues</u>	<u>Expenditures</u>
FY 2020-21 Mid-Year Budget	\$ 10,000	\$ 1,612,039
FY 2021-22 Final Budget	\$ 500	\$ -

The Special Projects Fund accounts for capital projects funded by other specific revenue sources. For the coming fiscal year, revenues only include anticipated interest earnings in the fund. At this time, there are no recommended projects for FY 2021-22. It should be mentioned that the \$1.61 million in FY 2020-21 expenditures includes funding placed towards unreimbursed storm damage / sinkhole costs and funding towards the Mill Street Parking Lot. To the extent anticipated expenditures towards the Mill Street Parking Lot do not materialize in FY 2020-21, this appropriation will be carried over into FY 2021-22 and be noted in the Final Budget to be presented in June 2021. It is anticipated that the Special Projects Fund will have \$49,000 remaining for future projects on June 30, 2022.

## General Fund Multi-Year Forecast

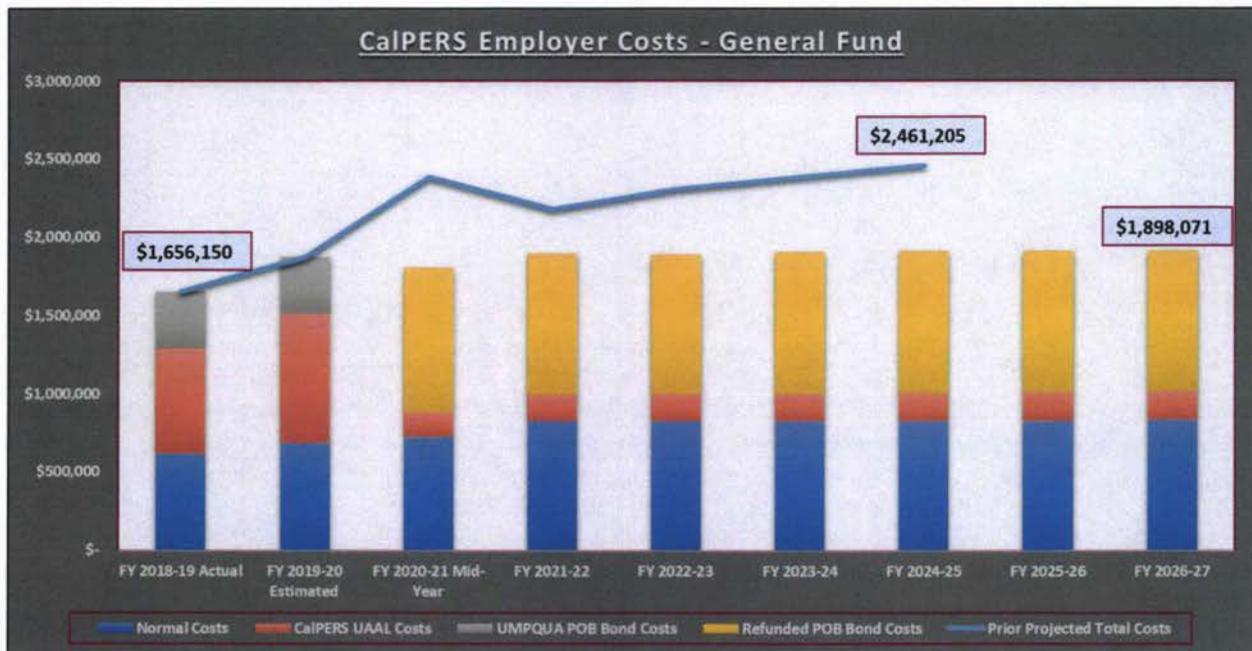
As a means to gauge the future ability to provide a consistent level of citywide services and programs, a Multi-Year Forecast has been developed for the City's General Fund – the fund where the vast majority of non-enterprise services are accounted for.

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 any negotiated salary increases, CalPERS retirement cost increases, annual appropriations for capital projects and recurring capital maintenance, and a conservative increase in all other operating expenditures. The model also assumes conservative growth in discretionary revenue sources, including property tax, sales tax, transient occupancy tax and franchise fees. The model is developed to demonstrate the ability to sustain the existing levels of service provided citywide.



As indicated in the model above, a surplus of \$21,503 is anticipated for FY 2021-22. This surplus takes into account increased collections of revenues in the wake of the COVID-19 crisis and positive fiscal impacts associated with the issuance of a pension obligation bond; offset by conservative increases in general expenditures and staffing costs and one-time set-asides for a corporation yard update and parks program management. The forecast also includes a \$250,000 contingency appropriation for the current and future years.

Baseline revenues are anticipated to be higher than baseline expenditures forecasted for each year beginning in FY 2022-23 as effects of the COVID-19 Crisis are expected to wane and as the financial impacts of issuing a Pension Obligation Bond to fund a majority of the CalPERS Unfunded Liability continue to be realized. As shown in the graph below, total expenditures for CalPERS-related costs are anticipated to be approximately \$1.9 million annually through FY 2026-27 (note: salary increases are not built in) versus nearly \$2.5 million annually had the bonds not been issued.



Although the forecast indicates the likelihood of a surplus with each year beginning in FY 2022-23, 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 extensive street reahabilitation and parks projects funded by the Measure E Transactions Tax. To the extent Measure E funds were not available, approximatley \$2.7 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 2021-22 FINAL BUDGET**

**SCHEDULE OF FUNDS PRESENTED**

<b>Fund</b>	<b>Description</b>
General Fund	Primary operating fund of the City; accounts for all activities except those legally or administratively required to be accounted for in other funds
Measure E Fund	Memo fund to the General Fund established to account for proceeds of a one-cent transactions & use (sales) tax measure approved by the city electorate in 2018. Funds are used primarily for public safety, parks and streets-related services and programs.
<b><i>Enterprise Funds:</i></b>	
Water Fund	Accounts for the operation, maintenance and capital activity of the City's water treatment and distribution system.
Sewer Fund	Accounts for the operation, maintenance and capital activity of the City's wastewater treatments plant and collections facilities.
<b><i>Special Revenue Funds:</i></b>	
Gas Tax Fund	Accounts for funds received and expended for street maintenance purposes as defined in Sections 2105, 2106, 2107 and 2107.5; and the Road Maintenance & Rehabilitation Act (RMRA) 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.
Fire Reserve Fund	Accounts for funds received related to fire equipment maintenance and replacement – receipts into fund typically come from participation in Fire Strike Teams.

**CITY OF GRASS VALLEY  
 FY 2021-22 FINAL FINAL BUDGET  
 SCHEDULE OF FUNDS PRESENTED**

<b>Fund</b>	<b>Description</b>
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***Special Revenue Funds, cont.:***

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.
Developer Impact Fee Fund	Accounts for funds received as a result of development impact on City infrastructure and systems.
Vehicle Replacement Fund	Accounts for activities of the City's vehicle replacement program, the costs of which are distributed among designated user departments.
E. Daniels Park Fund	Accounts for funds received for the Elizabeth Daniels Park.
Animal Shelter Fund	Accounts for funds received for the Animal Shelter.

***Capital Projects Funds:***

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.

***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.

CITY OF GRASS VALLEY  
FY 2021-22 AMENDED FINAL BUDGET  
SCHEDULE OF FUNDS PRESENTED

<b>Fund</b>	<b>Description</b>
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***Maintenance Assessment District Funds, cont.:***

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

***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.

GV Successor Agency Fund      Accounts for the former Grass Valley Redevelopment Agency dissolution activities pursuant to ABX1 26 effective October 2011.

***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  
00-HOME-0461 Fund  
00-HOME-14968 Fund (Active Grant)

**CITY OF GRASS VALLEY  
FY 2021-22 AMENDED FINAL BUDGET  
SCHEDULE OF FUNDS PRESENTED**

<b>Fund</b>	<b>Description</b>
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***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
- CDBG Parks Grant Fund (Active Grant)

**City of Grass Valley  
Budgeted Funds Synopsis  
Annual Operations and Fund Balance  
Fiscal Year 2021-22 Final Budget Update**

Fund - Description	Total Fund Balance 6/30/2020	-----FY 2020-21 Estimated-----		Estimated Fund Balance 6/30/2021	---FY 2021-22 Amended Final Budget Update---		
		Fiscal Year 2020-21 Estimated Revenues	Expenditures		Fiscal Year 2021-22 Revenues	Expenditures	Estimated Fund Balance 6/30/2022
100 - General Fund	\$ 7,733,379	\$ 13,962,519	13,604,395	\$ 8,091,503	\$ 14,545,388	\$ 14,523,885	\$ 8,113,006
200 - Measure E Fund	2,910,099	5,635,000	5,781,428	2,763,671	6,362,500	7,757,324	1,368,847
<b>Enterprise Funds</b>							
500 - Water Enterprise Fund	\$ 2,802,627	\$ 2,572,500	2,016,770	\$ 3,358,357	\$ 2,295,000	4,117,088	\$ 1,536,269
510 - Sewer Enterprise Fund	5,911,790	6,741,769	6,479,556	6,174,003	5,095,000	6,966,298	4,302,705
<b>Special Revenue Funds</b>							
201 - Gas Tax Fund	\$ 323,732	\$ 583,625	838,000	\$ 69,357	\$ 822,153	\$ 818,000	\$ 73,510
202 - Traffic Safety Fund	(32,570)	220,100	185,000	2,530	160,100	156,000	6,630
203 - Fire Reserve Fund	82,235	90,125	21,331	151,029	1,000	5,000	147,029
204 - DUI Grant Fund	4,515	25	-	4,540	25	-	4,565
205- EPA Site Grant Fund	(13,153)	109,399	96,246	-	199,665	199,665	-
206 - Developer Impact Fee Fund	2,959,283	802,171	1,120,000	2,641,454	40,000	-	2,681,454
225 - Vehicle Replacement Fund	70,223	-	33,094	37,129	-	33,094	4,035
450 - E. Daniels Park Fund	101,411	2,000	-	103,411	1,000	-	104,411
451 - Animal Shelter Fund	7,014	250	-	7,264	125	-	7,389
<b>Capital Projects Funds</b>							
300 - Capital Projects Fund	\$ (1,377,952)	\$ 6,909,622	\$ 5,531,670	\$ -	\$ 8,916,046	\$ 8,916,046	\$ -
310 - Special Projects Fund	1,650,572	10,000	1,612,039	48,533	500	-	49,033
<b>Assessment District Funds</b>							
210 - Whipering Pines Improvement Dist. L&L	\$ 35,125	\$ 25,497	18,397	\$ 42,225	\$ 25,462	\$ 44,397	\$ 23,290
211 - Litton Business Park Improvement Dist. L&L	17,420	5,928	17,628	5,720	5,757	6,717	4,760
212 - Morgan Ranch Improvement Dist. L&L	15,785	24,445	19,815	20,415	24,833	22,303	22,945
213 - Ventana Sierra Improvement Dist.	7,918	3,200	4,600	6,518	3,140	4,400	5,258
214 - Scotia Pines Improvement Dist.	(10,025)	3,855	2,230	(8,400)	3,917	8,917	(13,400)
215 - Morgan Ranch 2003-1 Improvement Dist. MA	18,634	1,300	3,000	16,934	1,500	10,500	7,934
216 - Morgan Ranch West BAD	10,293	1,350	3,030	8,613	1,350	9,200	763
217 - Morgan Ranch West Improvement Dist. L&L	8,322	600	500	8,422	510	4,000	4,932
218 - Ridge Meadows Improvement Dist. L&L	17,032	9,394	8,794	17,632	9,394	13,294	13,732
219 - Ridge Meadows BAD	11,032	4,097	517	14,612	4,097	7,597	11,112
<b>Trust &amp; Agency / Internal Service Funds</b>							
770 - Downtown Assessment District Fund	\$ 24,722	\$ 55,100	56,821	\$ 23,001	\$ 55,100	60,000	\$ 18,101
780 - Grass Valley Successor Agency Fund	753,177	682,610	647,672	788,115	662,500	824,526	626,089

**City of Grass Valley  
Budgeted Funds Synopsis  
Annual Operations and Fund Balance  
Fiscal Year 2021-22 Final Budget Update**

Fund - Description	Total Loans Receivable 6/30/2020	-----FY 2020-21 Estimated-----		Estimated Loans Receivable 6/30/2021	---FY 2021-22 Final Budget Update---		Estimated Loans Receivable 6/30/2022
		Fiscal Year 2020-21 Estimated Revenues	Expenditures		Fiscal Year 2021-22 Revenues	Expenditures	
<b>CDBG &amp; HOME Loan / Program Income Funds</b>							
230 - 02-HOME-0586 Fund	\$ 4,287,200	\$ 79,536	-	\$ 4,307,664	\$ 50,000	-	\$ 4,357,664
231 - 09-HOME-6272 Fund	398,437	7,000	-	405,437	7,000	-	412,437
232 - 12-HOME-8564 Fund	396,225	12,000	15	408,225	12,000	-	420,225
233 - HOME Grant Fund	849,983	85,613	10,795	784,370	10,000	-	794,370
234 - 99-HOME-0369 Fund	412,514	68,117	-	367,514	5,000	-	372,514
235 - 00-HOME-0461 Fund	1,730,801	47,524	-	1,778,325	47,524	-	1,825,849
236 - 00-HOME-14968 Fund	-	-	4,000	-	-	496,000	475,000
240 - 04-STBG-1960 Fund	\$ 270,829	\$ 1,096	-	\$ 270,518	\$ 1,096	-	\$ 270,204
241 - CDBG Fund	-	-	6,960	-	-	-	-
242 - CDBG Revolving Fund	539,171	4,747	3,247	537,498	44,747	111,500	498,307
243 - CDBG Revolving Loan Fund	181,697	71,560	750	117,137	17,000	170,750	107,137
244 - CDBG Housing Fund	57,060	52,857	-	-	-	65,000	-
245 - 86-STBG-217 Fund	37	-	-	37	-	-	37
246 - 91-STBG-467 Fund	49,250	49,776	-	-	-	50,000	-
247 - 95-STBG-897 Fund	25,501	2,772	-	22,501	3,900	5,000	19,501
248 - 97-STBG-1118 Fund	70,571	70,550	-	-	-	70,000	-
249 - 99-STBG-1362 Fund	110,000	-	-	110,000	-	-	110,000
250 - CDBG Doris Drive Fund	40,517	3,519	-	37,298	3,519	10,000	37,298
251 - Housing Rehab Fund	359,901	12,500	500	352,401	12,500	20,500	344,901
252 - CDBG Parks Grant Fund	-	-	-	-	3,500,000	3,500,000	-

Total Budget (Excluding CDBG & HOME):	Fund Balance	Fiscal Year 2020-21 (Est.)		Est. Fund Balance June 30, 2021	Fiscal Year 2021-22		Est. Fund Balance June 30, 2022
	June 30, 2020	Revenues	Expenditures		Revenues	Expenditures	
General Fund	\$ 7,733,379	\$ 13,962,519	13,604,395	\$ 8,091,503	\$ 14,545,388	14,523,885	\$ 8,113,006
Measure E Fund	2,910,099	5,635,000	5,781,428	2,763,671	6,362,500	7,757,324	1,368,847
Enterprise Funds	8,714,417	9,314,269	8,496,326	9,532,360	7,390,000	11,083,386	5,838,974
Special Revenue Funds	3,502,690	1,807,695	2,293,671	3,016,714	1,224,068	1,211,759	3,029,023
Capital Projects Funds	272,620	6,919,622	7,143,709	48,533	8,916,546	8,916,046	49,033
Assessment District Funds	131,536	79,666	78,511	132,691	79,960	131,325	81,326
Trust & Agency Funds	777,899	737,710	704,493	811,116	717,600	884,526	644,190
<b>Total:</b>	<b>\$ 24,042,640</b>	<b>\$ 38,456,481</b>	<b>38,102,533</b>	<b>\$ 24,396,588</b>	<b>\$ 39,236,062</b>	<b>44,508,251</b>	<b>\$ 19,124,399</b>
LESS: Transfers:		\$ (6,452,324)	(6,452,324)		\$ (7,670,000)	(7,670,000)	
<b>Total Operating Budget Net of Transfers:</b>		<b>\$ 32,004,157</b>	<b>31,650,209</b>		<b>\$ 31,566,062</b>	<b>36,838,251</b>	

City of Grass Valley  
 Fiscal Year 2021-22 Final Budget  
 Capital Outlay / Projects Reconciliation

<b>Fund</b>	<b>Capital Outlay / Project</b>	<b>Outlay</b>	<b>Project</b>
<b><i>General Fund</i></b>			
- Information Services	Information Technology Equipment	\$ 50,000	
- Police	Police Equipment - Base Budget	\$ 5,000	
- Non-Departmental	Aerial Survey		\$ 10,000
	McCourtney Road ATP Project		10,000
	Corporation Yard Update Set-Aside		350,000
<b><i>Measure E Fund</i></b>			
- Police	Police Vehicle Leases	\$ 175,000	
	Police Equipment - Base / Laptops	95,000	
- Fire	Fire Vehicle Leases	\$ 8,913	
	Fire Equipment - Base / Two Vehicles	265,000	
- Parks	Measure E Parks Projects		\$ 780,000
	Condon Parking Lot Improvement		650,000
<b><i>Water Fund</i></b>			
	Memorial Park CDBG Project		\$ 200,000
	Water Line Replcmt - Linden / Church		200,000
	Water Systems Plan		10,000
	Empire Water Tank		200,000
	Water Line Project		530,000
	Jan/Hill Water Project		150,000
	Water Treatment Plant Maintenance		210,000
	Annual Water System Maintenance		400,000
	Annual Flushing Program		100,000
	Water Rate Impact Fee Study		75,000
<b><i>Sewer Fund</i></b>			
	NPDES 2008-13 Project		\$ 60,000
	Annual Sewer Maintenance		200,000
	Annual WWTP Projects		1,300,000
	2018 WWTP Improvements Project		50,000
	Slate Creek Lift Station Project		450,000
	Sewer Rate Study		100,000

City of Grass Valley  
 Fiscal Year 2021-22 Final Budget  
 Capital Outlay / Projects Reconciliation

<u>Fund</u>	<u>Capital Outlay / Project</u>	<u>Outlay</u>	<u>Project</u>
<u>Capital Projects Fund</u>			
	Street Maintenance Projects	\$	100,000
	Street Rehabilitation Projects		550,000
	Storm Drain Maintenance		35,000
	Wolf Creek Trail Project Study Report		271,000
	Mill Street Parking Lot		475,000
	McCourtney Road Pedestrian Impvmt		640,046
	Annual Sidewalk Repairs / Mtc		25,000
	Playground Maintenance Projects		50,000
	Measure E Street / Overlay Projects		1,270,000
	CDBG Memorial Park Facility Imprvmt		5,000,000
	HSIP Grant Improvements		300,000
	Slate Creek Drainage		200,000
			<hr/>
<b>Citywide Captial Outlay / Projects Totals:</b>		<b>\$ 598,913</b>	<b>\$ 14,951,046</b>
			<hr/>
			<b>\$ 15,549,959</b>

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

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**General Fund Revenue and Expenditure Detail**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>REVENUES</b>				
Taxes	\$ 10,579,177	10,469,532	10,823,134	11,389,103
Franchises	751,898	789,343	805,000	818,000
Licenses	220,463	194,312	189,000	188,425
Services Charges / Fees	1,014,552	850,614	1,266,046	1,671,075
Interest & Use of Money	207,363	178,820	70,000	60,000
Other Agencies	277,522	302,488	694,839	407,535
Cost Reimbursements / Transfers	114,283	29,390	78,500	3,000
Other Revenues	181,330	63,006	36,000	8,250
Other Financing Sources	-	-	-	-
<b>Total Revenues</b>	<b>\$ 13,346,588</b>	<b>12,877,505</b>	<b>13,962,519</b>	<b>14,545,388</b>
<b>EXPENDITURES</b>				
City Council	\$ 30,558	29,202	30,877	30,385
City Manager	305,374	343,075	269,753	326,890
Finance Department	524,079	568,325	463,833	483,253
Personnel	24,986	11,664	25,750	35,500
Information Systems	340,172	178,735	333,800	205,400
City Attorney	223,000	230,301	200,000	200,000
Police Department	4,241,636	4,539,231	4,320,201	4,765,547
Police Department - Animal Control	193,110	196,612	184,897	198,217
Fire Department	2,036,784	2,153,259	2,433,922	2,858,811
Community Development - Planning	300,441	291,544	581,527	372,570
Community Development - Building	367,913	424,100	404,046	420,438
Public Works - Engineering	339,467	346,678	350,526	291,689
Public Works - Facilities	114,903	121,576	123,409	118,305
Public Works - Fleet Services	104,560	227,791	213,723	245,686
Public Works - Streets	525,192	496,521	457,097	488,506
Parks and Recreation - Swimming Pool	85,630	80,835	32,891	35,060
Parks and Recreation - Parks Maintenance	288,256	370,175	278,799	366,690
Parks and Recreation - Recreation	713	-	-	-
Non-Departmental	1,930,682	2,275,296	1,482,149	1,753,596
Debt Service	437,000	442,370	1,004,910	992,342
Appropriation for Contingency	-	-	250,000	250,000
Transfers Out	442,899	488,805	162,285	85,000
<b>Total Expenditures</b>	<b>\$ 12,857,355</b>	<b>\$ 13,816,095</b>	<b>\$ 13,604,395</b>	<b>\$ 14,523,885</b>
Excess / (Deficit) of Revenues over Expenditures	\$ 489,233	(938,590)	358,124	21,503
Reserve Transfer to Impact Fee Fund	-	-	-	-
Beginning Fund Balance	\$ 8,182,736	8,671,969	7,733,379	8,091,503
Ending Fund Balance	\$ 8,671,969	7,733,379	8,091,503	8,113,006
<b>Less - Designated Reserves:</b>				
Construction Deposits	\$ 114,418	114,393	114,418	114,418
Police Department Property Deposits	-	69,430	69,430	69,430
Asset Forfeiture Funds	9,252	9,252	9,252	9,252
Narcotics Investigation	12,823	12,823	12,823	12,823
SMA Park Funds	167,888	-	-	-
North Star Rock Road Mitigation	16,543	16,543	16,543	16,543
Infrastructure Repair and Replacement	19,187	19,187	19,187	19,187
Tree Preservation	10,700	10,700	10,700	10,700
Whispering Pines	153,160	153,160	153,160	153,160
PARSAC Claim Reserves	75,000	75,000	75,000	75,000
ADA Access - SB 1186	15,133	22,394	22,993	22,993
Pension Stabilization Reserve	1,500,000	1,500,000	1,500,000	1,500,000
OPEB Stabilization Reserve	500,000	500,000	500,000	500,000
Capital and Deferred Maintenance Reserve	1,000,000	1,000,000	1,000,000	1,000,000
Economic Contingency Reserve	2,500,000	2,500,000	2,500,000	2,500,000
Amount Not Obligated at Year End	\$ 2,577,865	1,730,497	2,087,997	2,109,500

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**General Fund Revenue Account Detail**

Description	Actuals FY 2018-19	Actuals FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
Property Taxes	\$ 2,729,648	2,806,980	2,935,000	3,045,300
RPTTF Residual Property Tax Distributions	194,005	277,421	275,000	280,500
Property Tax in Lieu of MVLF	1,273,631	1,311,679	1,380,634	1,422,053
Sales Taxes	6,497,601	6,830,132	6,500,000	7,050,000
ERAF in Lieu of Sales Tax	-	-	-	-
Sales Tax Payment to Nevada County	(1,136,557)	(1,537,505)	(1,100,000)	(1,233,750)
Transient Occupancy Taxes	916,808	697,942	750,000	775,000
Real Estate Transfer Taxes	87,470	60,869	60,000	50,000
Property Tax Homeowners Exemption	22,692	22,014	22,500	-
Property Tax Payment to NCCFPD	(6,121)	-	-	-
<b>TOTAL TAXES</b>	<b>\$ 10,579,177</b>	<b>10,469,532</b>	<b>10,823,134</b>	<b>11,389,103</b>
Franchise - Gas & Electric	\$ 146,780	161,051	160,000	163,000
Franchise - Solid Waste	439,604	465,273	480,000	490,000
Franchise - Cable TV	165,514	163,019	165,000	165,000
<b>TOTAL FRANCHISES</b>	<b>\$ 751,898</b>	<b>789,343</b>	<b>805,000</b>	<b>818,000</b>
Business Licenses	\$ 208,086	191,394	185,000	185,925
Business License Penalties	12,377	2,918	4,000	2,500
<b>TOTAL LICENSES</b>	<b>\$ 220,463</b>	<b>194,312</b>	<b>189,000</b>	<b>188,425</b>
Planning Department Fees / Permits	\$ 52,699	50,446	70,000	65,000
Building Department Fees / Permits	287,173	250,965	300,000	250,000
Code Enforcement Penalties	-	34,746	-	-
Fire Department Fees / Permits	105,356	99,987	453,650	958,650
Fire Department Assessments	248,147	248,920	245,000	245,000
Public Works / Engineering Fees / Permits	18,615	16,558	13,500	14,000
Animal Shelter Fees / Other Revenues	80,564	35,160	97,221	71,000
Police Department Fees / Other Revenues	172,149	71,905	65,425	34,175
Parks Department Fees	49,849	41,927	21,250	33,250
<b>TOTAL SERVICE CHARGES / FEES</b>	<b>\$ 1,014,552</b>	<b>850,614</b>	<b>1,266,046</b>	<b>1,671,075</b>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**General Fund Revenue Account Detail**

Description	Actuals FY 2018-19	Actuals FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
Interest Earnings	\$ 207,363	178,820	70,000	60,000
Unrealized Gain / (Loss) on Investments	-	-	-	-
<b>TOTAL INTEREST &amp; USE OF MONEY</b>	<b>\$ 207,363</b>	<b>178,820</b>	<b>70,000</b>	<b>60,000</b>
Motor Vehicle License Fees	\$ 6,336	10,178	10,000	10,000
Beverage Recycling Program	5,000	5,000	5,000	5,000
Public Safety - Proposition 172	114,961	113,776	113,089	140,035
Public Safety Grants	45,000	24,232	238,750	147,000
FEMA Grants	-	-	-	-
COPS Grant - AB 3229	75,000	125,000	100,000	100,000
SB-2 / LEAP Planning Grant	-	-	220,000	-
POST Reimbursements	22,970	17,041	2,500	-
Other State Reimbursements	-	-	4,000	4,000
ADA Disability (SB-1186 Fee)	8,255	7,261	1,500	1,500
<b>TOTAL FROM OTHER AGENCIES</b>	<b>\$ 277,522</b>	<b>302,488</b>	<b>694,839</b>	<b>407,535</b>
Expense Reimbursements	\$ 111,283	26,390	75,500	-
Cost Allocation Reimbursements	-	-	-	-
Transfer In from Gas Tax Fund	3,000	3,000	3,000	-
Transfer In from AB1600 Fire Fac Reserve	-	-	-	-
Transfer in from Developer Impact Fees	-	-	-	-
<b>TOTAL COST REIMBURSEMENTS / TRANSFERS</b>	<b>\$ 114,283</b>	<b>29,390</b>	<b>78,500</b>	<b>3,000</b>
<b>TOTAL OTHER REVENUES</b>	<b>\$ 181,330</b>	<b>63,006</b>	<b>36,000</b>	<b>8,250</b>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 13,346,588</b>	<b>12,877,505</b>	<b>13,962,519</b>	<b>14,545,388</b>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<u>Actual FY 2018-19</u>	<u>Actual FY 2019-20</u>	<u>Mid-Year Budget / Year-End Estimate FY 2020-21</u>	<u>Final Budget FY 2021-22</u>
<b><u>City Administration</u></b>				
<b>City Council - 101</b>				
Personal Services	\$ 18,381	18,192	\$ 18,677	\$ 18,085
Services and Supplies	12,177	11,010	12,200	12,300
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 30,558</b>	<b>29,202</b>	<b>30,877</b>	<b>30,385</b>
<b>City Manager - 102</b>				
Personal Services	\$ 280,644	324,958	237,653	306,345
Services and Supplies	24,730	18,117	32,100	20,545
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 305,374</b>	<b>343,075</b>	<b>269,753</b>	<b>326,890</b>
<b>Finance Department - 104</b>				
Personal Services	\$ 241,936	361,451	361,733	436,953
Services and Supplies	282,143	206,874	102,100	46,300
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 524,079</b>	<b>568,325</b>	<b>463,833</b>	<b>483,253</b>
<b>Personnel - 103</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	24,986	11,664	25,750	35,500
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 24,986</b>	<b>11,664</b>	<b>25,750</b>	<b>35,500</b>
<b>Information Services - 105</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	257,933	207,893	223,000	259,000
Cost Allocation	-	(83,157)	(89,200)	(103,600)
Capital Outlay	82,239	53,999	200,000	50,000
<b>Total:</b>	<b>\$ 340,172</b>	<b>178,735</b>	<b>333,800</b>	<b>205,400</b>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<b>Actual FY 2018-19</b>	<b>Actual FY 2019-20</b>	<b>Mid-Year Budget / Year-End Estimate FY 2020-21</b>	<b>Final Budget FY 2021-22</b>
<b>City Attorney - 106</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	223,000	230,301	200,000	200,000
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 223,000</b>	<b>230,301</b>	<b>200,000</b>	<b>200,000</b>
<b><u>Public Safety</u></b>				
<b>Police - 201</b>				
Personal Services	\$ 3,383,769	3,617,025	3,408,701	3,704,075
Services and Supplies	832,963	910,280	881,500	1,056,472
Capital Outlay	24,904	11,926	30,000	5,000
<b>Total:</b>	<b>\$ 4,241,636</b>	<b>4,539,231</b>	<b>4,320,201</b>	<b>4,765,547</b>
<b>Police - Animal Control - 202</b>				
Personal Services	\$ 154,864	136,804	150,397	163,517
Services and Supplies	38,246	59,808	34,500	34,700
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 193,110</b>	<b>196,612</b>	<b>184,897</b>	<b>198,217</b>
<b>Fire - 203</b>				
Personal Services	\$ 1,627,664	1,587,994	1,925,222	2,275,261
Services and Supplies	409,120	565,265	508,700	583,550
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 2,036,784</b>	<b>2,153,259</b>	<b>2,433,922</b>	<b>2,858,811</b>
<b><u>Community Development</u></b>				
<b>Planning - 301</b>				
Personal Services	\$ 238,139	254,429	319,327	328,370
Services and Supplies	62,302	37,115	262,200	44,200
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 300,441</b>	<b>291,544</b>	<b>581,527</b>	<b>372,570</b>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<b>Actual FY 2018-19</b>	<b>Actual FY 2019-20</b>	<b>Mid-Year Budget / Year-End Estimate FY 2020-21</b>	<b>Final Budget FY 2021-22</b>
<b>Building - 302</b>				
Personal Services	\$ 310,790	350,916	343,296	353,688
Services and Supplies	55,113	73,184	60,750	66,750
Capital Outlay	2,010	-	-	-
<b>Total:</b>	<b>\$ 367,913</b>	<b>424,100</b>	<b>404,046</b>	<b>420,438</b>
<b><u>Public Works</u></b>				
<b>Engineering - 401</b>				
Personal Services	\$ 327,219	327,768	338,526	279,689
Services and Supplies	12,248	18,910	12,000	12,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 339,467</b>	<b>346,678</b>	<b>350,526</b>	<b>291,689</b>
<b>Facilities - 404</b>				
Personal Services	\$ 68,037	74,628	72,909	74,205
Services and Supplies	46,866	46,948	50,500	44,100
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 114,903</b>	<b>121,576</b>	<b>123,409</b>	<b>118,305</b>
<b>Fleet Services - 403</b>				
Personal Services	\$ 96,035	145,307	151,723	179,686
Services and Supplies	8,525	82,484	62,000	66,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 104,560</b>	<b>227,791</b>	<b>213,723</b>	<b>245,686</b>
<b>Streets - 402</b>				
Personal Services	\$ 380,417	379,815	348,597	376,006
Services and Supplies	144,775	116,706	108,500	112,500
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 525,192</b>	<b>496,521</b>	<b>457,097</b>	<b>488,506</b>

City of Grass Valley  
 Fiscal Year 2021-22 Final Budget  
 General Fund

Departmental Expenditure Account Detail

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b><u>Parks and Recreation</u></b>				
<b>Swimming Pool - 502</b>				
Personal Services	\$ 31,175	30,729	13,041	13,710
Services and Supplies	54,455	50,106	19,850	21,350
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 85,630</b>	<b>80,835</b>	<b>32,891</b>	<b>35,060</b>
<b>Parks Maintenance - 501 / 504</b>				
Personal Services	\$ 203,141	190,540	202,699	191,690
Services and Supplies	85,115	179,635	76,100	175,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 288,256</b>	<b>370,175</b>	<b>278,799</b>	<b>366,690</b>
<b>Recreation - XX (In Parks FY 2020-21 Amended)</b>				
Personal Services	\$ 713	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 713</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Non-Departmental / Other</u></b>				
<b>Non-Departmental - 601</b>				
Personal Services	\$ 907,151	1,136,908	410,337	389,888
Services and Supplies	916,514	1,091,399	1,005,812	993,708
Cost Allocation	-	-	-	-
Appropriation for Contingency	-	6,366	250,000	250,000
Reimbursable Costs	81,304	40,623	-	-
Capital Outlay	25,713	-	66,000	370,000
<b>Total:</b>	<b>\$ 1,930,682</b>	<b>2,275,296</b>	<b>1,732,149</b>	<b>2,003,596</b>

City of Grass Valley  
 Fiscal Year 2021-22 Final Budget  
 General Fund

Departmental Expenditure Account Detail

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Debt Service - 5275</b>				
Facility Improvements	\$ -	-	-	-
Pension Obligation Bonds	360,880	360,633	922,898	904,191
Opterra Solar Lease	76,120	81,737	82,012	88,151
<b>Total:</b>	<b>\$ 437,000</b>	<b>442,370</b>	<b>1,004,910</b>	<b>992,342</b>
<b>Transfers Out - 5899</b>				
Capital Projects - Fund 180	\$ 442,899	488,805	162,285	85,000
Vehicle Replacement - Fund 310	-	-	-	-
Fire Reserve Fund - Fund 121	-	-	-	-
Dorsey Marketplace - 6208 (Reimbursed)	-	-	-	-
<b>Total:</b>	<b>\$ 442,899</b>	<b>488,805</b>	<b>162,285</b>	<b>85,000</b>
<b>Total Appropriations - General Fund</b>	<b>\$ 12,857,355</b>	<b>\$ 13,816,095</b>	<b>\$ 13,604,395</b>	<b>\$ 14,523,885</b>
<b>Total Personal Services:</b>	<b>\$ 8,270,075</b>	<b>\$ 8,937,464</b>	<b>\$ 8,302,838</b>	<b>\$ 9,091,168</b>
<b>Total Services and Supplies:</b>	<b>3,491,211</b>	<b>3,917,699</b>	<b>3,677,562</b>	<b>3,783,975</b>
<b>Total Cost Allocations:</b>	<b>-</b>	<b>(83,157)</b>	<b>(89,200)</b>	<b>(103,600)</b>
<b>Total Capital Outlay:</b>	<b>134,866</b>	<b>65,925</b>	<b>296,000</b>	<b>425,000</b>
<b>Total Debt Service:</b>	<b>437,000</b>	<b>442,370</b>	<b>1,004,910</b>	<b>992,342</b>
<b>Total Reimbursable Costs:</b>	<b>81,304</b>	<b>40,623</b>	<b>-</b>	<b>-</b>
<b>Total Transfers Out:</b>	<b>442,899</b>	<b>488,805</b>	<b>162,285</b>	<b>85,000</b>
<b>Total Appropriation For Contingency:</b>	<b>-</b>	<b>6,366</b>	<b>250,000</b>	<b>250,000</b>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**Measure E Fund (Fund 200)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Measure N Sales Tax	\$ 859,557	-	-	-
Measure E Sales Tax	4,083,505	5,886,331	5,600,000	6,350,000
Fire Department Response Reimbursement	4,083	12,565	25,000	5,000
Interest Income	106,366	37,021	10,000	7,500
Other Income	-	15,556	-	-
	<u>\$ 5,053,511</u>	<u>5,951,473</u>	<u>5,635,000</u>	<u>6,362,500</u>
<b>Expenditures:</b>				
Police - Personal Services	\$ 790,019	1,040,810	1,381,351	1,387,890
Police - Non-Personal Services	101,579	30,219	84,102	187,500
Fire - Personal Services	721,079	882,415	999,512	1,180,229
Fire - Non-Personal Services	77,319	100,951	120,650	172,894
Public Works - Personal Services	-	-	-	-
Public Works - Non-Personal Services	550	4,208	-	-
Safety - CalPERS UAAL Amortization	90,744	113,702	164,336	162,919
Safety - Liability Insurance	-	45,168	59,000	60,475
Safety - Worker's Compensation Costs	32,111	64,089	69,716	61,504
Police - Capital Outlay	125,963	227,748	128,848	270,000
Fire - Capital Outlay	436,592	796,883	53,913	273,913
Direct Capital Outlay - Streets & Parks	-	2,940,100	-	1,430,000
Transfers Out - Capital Projects Fund	361,851	2,287,583	2,720,000	2,520,000
Transfers Out - Gas Tax Fund	-	-	-	50,000
	<u>\$ 2,737,807</u>	<u>8,533,876</u>	<u>5,781,428</u>	<u>7,757,324</u>
Excess (deficit) of revenues over expenditures	\$ 2,315,704	(2,582,403)	(146,428)	(1,394,824)
Beginning Fund Balance	\$ 3,176,798	5,492,502	2,910,099	2,763,671
Ending Fund Balance	<u>\$ 5,492,502</u>	<u>2,910,099</u>	<u>2,763,671</u>	<u>1,368,847</u>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
Measure E Fund (Fund 200)**

**Capital Expenditure Detail**

<u>Capital Expenditures</u>	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
Police Capital - Vehicles / Buildout	\$ 98,339	80,243	103,848	200,000
Police Capital - Equipment	27,624	147,505	25,000	70,000
Fire Capital - Fire Truck	52,032	564,063	-	-
Fire Capital - Vehicles / Buildout	62,126	213,497	8,913	228,913
Fire Capital - Equipment / Radios	322,434	19,323	45,000	45,000
64100 - Lyman Gilmore Field	-	1,619,792	-	-
64110 - Park Bathrooms	-	27,597	-	-
64130 - Minnie Park / Memorial Park Projects	-	557,687	-	-
64140 - Measure E Park Projects / Maintenance	-	735,024	910,000	780,000
XXXX - Mautino Park Turf Replacement	-	-	300,000	-
XXXX - Condon Parking Lot Improvement	-	-	500,000	650,000
Trf to Gas Tax 61220 - Annual Street Mtc	-	-	-	50,000
Trf to Capital 63850 - Measure E Street Projects	9,997	-	-	1,270,000
Trf to Capital 64100 - Lyman Gilmore Field	13,313	-	-	-
Trf to Capital 64110 - Park Bathrooms	336,791	-	-	-
Trf to Capital 61330 - Annual Street Rehab	-	-	365,000	-
Trf to Capital 64150 - Memorial Park Pool / Fac	-	-	10,000	800,000
Trf to Capital 63370 - Condon Connector	-	19,365	-	-
Trf to Capital 63420 - City Hall / GVPD Video	-	106,598	-	-
Trf to Capital 63440 - Mill Street Pkg Lot	-	-	-	200,000
Trf to Capital 63850 - Measure E Park Projects	-	2,161,620	635,000	-
Trf to Capital 64120 - GV Charter Field Restor.	1,750	-	-	-
Trf to Capital XXXX - HSIP Improvements	-	-	-	50,000
Trf to Capital XXXX - Slate Creek Drainage	-	-	-	200,000
	<b>\$ 924,406</b>	<b>6,252,314</b>	<b>2,902,761</b>	<b>4,543,913</b>

*FY 2021-22 Staff Allocations - Measure E Fund:*

Police Department - 10.9 FTE

Fire Department - 10.2 FTE

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**Water Fund (Fund 500)**

	Actuals FY 2018-19	Actuals FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Water User Fees	\$ 2,119,113	2,289,821	2,200,000	2,200,000
Water Connection Fees	189,198	118,660	275,000	20,000
Lease Revenues	88,143	47,390	50,000	50,000
Interest Earnings	126,484	80,000	37,500	15,000
Miscellaneous Revenues	21,761	15,158	10,000	10,000
Proceeds of Debt	-	-	-	-
Transfers In From Other Funds	-	-	-	-
	<u>\$ 2,544,699</u>	<u>2,551,029</u>	<u>2,572,500</u>	<u>2,295,000</u>
<b>Expenditures:</b>				
Administration - Personal Services	\$ 152,502	179,380	178,488	184,009
Administration - Non-Personal Services	188,640	185,431	185,000	190,000
Plant - Personal Services	181,175	193,217	190,000	169,497
Plant - Non-Personal Services	443,146	586,749	450,000	580,000
Distribution - Personal Services	104,868	226,642	170,000	209,532
Distribution - Non-Personal Services	73,883	165,953	130,000	140,000
CalPERS UAAL Payment	69,230	85,895	11,136	11,500
Workers Compensation Expenses	13,888	24,177	35,000	35,000
Debt Service	325,520	329,064	428,066	470,750
Information Technology Cost Allocation	-	41,579	39,080	51,800
Capital Outlay	2,266	108,281	-	-
Capital Expenses	379,945	2,349,351	200,000	1,875,000
Transfers Out - Capital Projects Fund	-	39,042	-	200,000
	<u>\$ 1,935,063</u>	<u>4,514,761</u>	<u>2,016,770</u>	<u>4,117,088</u>
Excess (deficit) of revenues over expenditures	\$ 609,636	(1,963,732)	555,730	(1,822,088)
Beginning Fund Balance	\$ 4,156,723	4,766,359	2,802,627	3,358,357
Ending Fund Balance	<u>\$ 4,766,359</u>	<u>2,802,627</u>	<u>3,358,357</u>	<u>1,536,269</u>
<b>Reserved Fund Balance:</b>				
Safe Drinking Water Loan Debt Svc. Reserve	\$ 148,700	148,700	148,700	148,700
Trustee Cash - Capital Leases Payable	-	-	-	-
Pension Reserve	75,000	75,000	75,000	75,000
Working Capital Reserve	325,000	325,000	325,000	325,000
Water System Reinvestment Reserve	360,663	360,663	360,663	360,663
Emergency Reserve	300,000	300,000	300,000	300,000
Connection Fee Capital Reserve	999,685	-	-	244,309
Unobligated Fund Balance	<u>\$ 2,557,311</u>	<u>1,593,264</u>	<u>2,148,994</u>	<u>82,597</u>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
Water Fund (Fund 500)**

**Capital Expenditure Detail**

<u>Capital Expenditures</u>	Actuals FY 2018-19	Actuals FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
Trf Capital 61430 - Financial System Replcmt	\$ -	17,167	-	-
Trf Capital 63420 - City Hall / PD Security	34,184	-	-	-
Trf Capital 63740 - Florence Avenue Project	92,188	-	-	-
Trf Capital 63900 - Aerial Survey Update	-	21,875	-	-
Trf Capital 64150 - Memorial Park CDBG Project	-	-	-	200,000
XXXX - Water Line Repl - Linden / Church	-	-	-	200,000
65170 - Treatment Plant Security	-	110,248	-	-
65210 - Water Systems Plan	3,214	18,283	-	10,000
65240 - Empire Water Tank	-	-	-	200,000
65280 - 2011 Water Line (Depot Street)	-	-	-	530,000
65300 - Jan/Hill Water Project	-	-	-	150,000
65330 - Water Treatment Plant Maintenance	12,908	356,750	100,000	210,000
65340 - Annual Water System Maintenance	190,123	137,590	100,000	400,000
65350 - Annual Flushing Program	22,270	578	-	100,000
65230 - Water Rate Impact Fee Study	-	-	-	75,000
65370 - Richardson St Line Replacement	25,058	1,725,902	-	-
	<u>\$ 379,945</u>	<u>2,388,393</u>	<u>200,000</u>	<u>2,075,000</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**Sewer Fund (Fund 510)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Wastewater Service Fees	\$ 4,793,659	4,799,868	4,750,000	4,750,000
Industrial Waste Permits	286,279	250,491	250,000	250,000
Sewer Connection Fees	358,048	155,347	400,000	50,000
Grants	2,606,870	2,210,005	1,246,769	-
Lease Agreement Revenues	49,472	-	-	-
Miscellaneous Revenues	609	32,422	5,000	5,000
Interest Earnings	178,262	100,000	90,000	40,000
Expense Reimbursements	-	798	-	-
Gain on Sales of Assets	8,800	-	-	-
Transfers In From Other Funds	-	-	-	-
	<b>\$ 8,281,999</b>	<b>7,548,931</b>	<b>6,741,769</b>	<b>5,095,000</b>
<b>Expenditures:</b>				
Administration - Personal Services	\$ 207,629	204,500	211,802	232,850
Administration - Non-Personal Services	360,935	351,193	325,000	325,000
Plant - Personal Services	686,306	652,028	810,000	741,295
Plant - Non-Personal Services	1,413,339	1,335,754	1,350,000	1,350,000
Collection - Personal Services	210,278	261,275	262,941	280,263
Collection - Non-Personal Services	52,475	134,014	70,000	80,000
CalPERS UAAL Payment	171,691	203,752	32,675	33,655
Workers Compensation Costs	-	39,124	85,000	85,000
Debt Service	1,273,057	1,301,860	1,544,011	1,626,435
Information Technology Cost Allocation	-	41,579	39,800	51,800
Other Expenses	-	-	-	-
Capital Outlay - Equipment	39,191	999,385	23,327	-
Capital Expenses	1,884,557	4,229,799	1,725,000	2,160,000
Transfers Out - Capital Projects Fund	-	234,138	-	-
	<b>\$ 6,299,458</b>	<b>9,988,401</b>	<b>6,479,556</b>	<b>6,966,298</b>
Excess (deficit) of revenues over expenditures	\$ 1,982,541	(2,439,470)	262,213	(1,871,298)
Beginning Fund Balance	\$ 6,368,719	8,351,260	5,911,790	6,174,003
Ending Fund Balance	<b>\$ 8,351,260</b>	<b>5,911,790</b>	<b>6,174,003</b>	<b>4,302,705</b>
<b>Reserved Fund Balance:</b>				
Bond Reserve	\$ 44,512	44,512	44,512	44,512
Trustee Cash - Leases and Other Debt	592,457	587,972	586,190	586,190
FHMA Debt Service Reserve	134,362	134,362	134,362	134,362
Glenbrook Sewer Improvement Reserve	176,248	176,248	-	-
Working Capital Reserve	850,000	850,000	850,000	850,000
Pension Reserve	175,000	175,000	175,000	175,000
System Reinvestment Reserve	1,735,887	1,735,887	1,735,887	1,735,887
Emergency Reserve	750,000	750,000	750,000	750,000
Connection Fee Capital Reserve	1,537,693	-	-	-
Unobligated Fund Balance	<b>\$ 2,355,101</b>	<b>1,457,809</b>	<b>1,898,052</b>	<b>26,754</b>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
Sewer Fund (Fund 510)**

**Capital Expenditure Detail**

<u>Capital Expenditures</u>	<u>Actual FY 2018-19</u>	<u>Actual FY 2019-20</u>	<u>Mid-Year Budget / Year-End Estimate FY 2020-21</u>	<u>Final Budget FY 2021-22</u>
Trf Capital 61430 - Financial System Replcmt	\$ -	17,167	-	-
Trf Capital 63270 - Peabody Creek Restoration	-	15,000	-	-
Trf Capital 63740 - Florence Avenue Project	100,000	-	-	-
Trf Capital 63420 - WWTP Video Project	34,183	-	-	-
Trf Capital 63360 - Wolf Creek Trail Project	109,904	180,096	-	-
Trf Capital 63900 - Aerial Survey Update	-	21,875	-	-
66170 - WWTP Security Projects	-	320,971	-	-
66590 - NPDES 2008-13	-	-	-	60,000
66600 - WWTP Future Analysis	-	6,407	-	-
66690 - 2011 Sewer Line	28,244	1,154,085	-	-
66820 - Annual Sewer Maintenance	14,045	111,184	40,000	200,000
66890 - Annual WWTP Projects	360,714	62,681	250,000	1,300,000
66910 - GV Sewer System	830,423	-	-	-
66920 - Ocean Avenue Replacement	140,657	-	-	-
66960 - 2018 WWTP Improvements Project	264,323	2,568,480	1,350,000	50,000
66940 - Slate Creek Lift Station	2,064	5,991	50,000	450,000
XXXX - Lift Station Upgrades	-	-	35,000	-
XXXX - Sewer Rate Study	-	-	-	100,000
	<b>\$ 1,884,557</b>	<b>4,463,937</b>	<b>1,725,000</b>	<b>2,160,000</b>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
Gas Tax Fund (Fund 201)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Section 2103 Apportionment	\$ 43,567	88,674	108,657	99,138
Section 2105 Apportionment	71,551	65,600	68,165	72,828
Section 2106 Apportionment	102,741	92,086	98,280	102,219
Section 2107 Apportionment	89,983	82,832	82,003	92,623
Section 2107.5 Apportionment	3,000	3,000	3,000	3,000
Road Repair / Accountability Act / Loan Repay	255,222	222,734	206,563	247,140
Proposition 42 Local Improvements	14,706	14,457	14,457	4,205
LTF / RSTP Funding (NCTC Pass-Through)	-	-	-	150,000
Transfers In - Measure E Fund	-	-	-	50,000
Interest Earnings	31,719	6,214	2,500	1,000
	<u>\$ 612,489</u>	<u>575,597</u>	<u>583,625</u>	<u>822,153</u>
<b>Expenditures:</b>				
Capital Outlay - Street Sweeper	\$ -	-	-	-
Transfers Out - General Fund	3,000	3,000	3,000	3,000
Transfers Out - Traffic Safety Fund	100,000	100,000	195,000	140,000
Transfers Out - Capital Projects Fund	196,183	1,412,682	640,000	675,000
	<u>\$ 299,183</u>	<u>1,515,682</u>	<u>838,000</u>	<u>818,000</u>
Excess (deficit) of revenues over expenditures	\$ 313,306	(940,085)	(254,375)	4,153
Beginning Fund Balance	\$ 950,511	1,263,817	323,732	69,357
Ending Fund Balance	<u>\$ 1,263,817</u>	<u>323,732</u>	<u>69,357</u>	<u>73,510</u>

**Capital Expenditure Detail**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Capital Expenditures</b>				
Trf to Capital 61220 - Street Maintenance	\$ 138,125	39,850	110,000	100,000
Trf to Capital 61300 - Dorsey Drive	-	-	-	-
Trf to Capital 61330 - Street Rehab	6,679	1,341,231	505,000	550,000
Trf to Capital 61370 - Signal Maintenance	-	236	-	-
Trf to Capital 63630 - Annual Sidewalks	17,952	31,365	25,000	25,000
Trf to Capital 63350 - Wolf Creek Trail	33,427	-	-	-
	<u>\$ 196,183</u>	<u>1,412,682</u>	<u>640,000</u>	<u>675,000</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**Traffic Safety Fund (Fund 202)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Parking Citation Revenue	\$ 39,637	34,465	25,000	20,000
Transfer In - Gas Tax Fund	100,000	100,000	195,000	140,000
Expense Reimbursements	25,000	-	-	-
Interest Earnings	1,284	389	100	100
	<u>\$ 165,921</u>	<u>134,854</u>	<u>220,100</u>	<u>160,100</u>
<b>Expenditures:</b>				
Utilities Costs	\$ 123,399	118,503	125,000	125,000
Professional Services / Contracts	80,347	66,706	60,000	30,000
Parking Citations	1,001	-	-	1,000
	<u>\$ 204,747</u>	<u>185,209</u>	<u>185,000</u>	<u>156,000</u>
Excess (deficit) of revenues over expenditures	\$ (38,826)	(50,355)	35,100	4,100
Beginning Fund Balance	\$ 56,611	17,785	(32,570)	2,530
Ending Fund Balance	<u>\$ 17,785</u>	<u>(32,570)</u>	<u>2,530</u>	<u>6,630</u>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
Fire Reserve Fund (Fund 203)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Strike Team Revenues	\$ 50,162	3,767	89,125	-
Transfers In - General Fund (Residual)	-	-	-	-
Interest Earnings	2,521	1,961	1,000	1,000
	<u>\$ 52,683</u>	<u>5,728</u>	<u>90,125</u>	<u>1,000</u>
<b>Expenditures:</b>				
Fire Department Expenditures	\$ 40,845	22,635	21,331	5,000
	<u>\$ 40,845</u>	<u>22,635</u>	<u>21,331</u>	<u>5,000</u>
Excess (deficit) of revenues over expenditures	\$ 11,838	(16,907)	68,794	(4,000)
Beginning Fund Balance	\$ 87,304	99,142	82,235	151,029
Ending Fund Balance	<u>\$ 99,142</u>	<u>82,235</u>	<u>151,029</u>	<u>147,029</u>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
DUI Grant Fund (Fund 204)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Other Revenues	-	-	-	-
Interest Earnings	-	56	25	25
	-	56	25	25
<b>Expenditures:</b>				
Safety Expenditures	-	2,272	-	-
	-	2,272	-	-
Excess (deficit) of revenues over expenditures	-	(2,216)	25	25
Beginning Fund Balance	6,731	6,731	4,515	4,540
Ending Fund Balance	6,731	4,515	4,540	4,565

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
EPA Site Grant Fund (Fund 205)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Grant Revenues	\$ 169,639	172,759	109,399	199,665
Interest Earnings	-	-	-	-
	<u>\$ 169,639</u>	<u>172,759</u>	<u>109,399</u>	<u>199,665</u>
<b>Expenditures:</b>				
EPA Site Assessment Expenditures	\$ 188,690	163,691	96,246	199,665
	<u>\$ 188,690</u>	<u>163,691</u>	<u>96,246</u>	<u>199,665</u>
Excess (deficit) of revenues over expenditures	\$ (19,051)	9,068	13,153	-
Beginning Fund Balance	\$ (3,170)	(22,221)	(13,153)	-
Ending Fund Balance	<u>\$ (22,221)</u>	<u>(13,153)</u>	<u>-</u>	<u>-</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**Developer Impact Fee Fund (Fund 206)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Local Drainage Impact Fees	\$ 29,155	10,903	30,952	-
Fire Services Impact Fees	32,532	23,233	51,731	-
Police Services Impact Fees	13,019	9,231	21,070	-
Admin / General Facilities Impact Fees	15,338	12,657	29,303	-
Subdivision Map Act Fees	33,450	-	4,700	-
Regional Circulation Impact Fees	-	-	226,352	-
Regional Storm Drainage Impact Fees	-	-	-	-
Parks / Recreation Impact Fees	76,031	75,499	189,220	-
GV Transportation Improvement Impact Fees	177,220	78,447	196,684	-
GV Transportation Administrative Fees	1,603	3,320	5,788	-
Glenbrook Basin Traffic Impact Fees	-	-	791	-
McKnight Way Recapture Impact Fees	5,311	-	5,580	-
Interest Earnings	86,185	51,348	40,000	40,000
	<u>\$ 469,844</u>	<u>264,638</u>	<u>802,171</u>	<u>40,000</u>
<b>Expenditures:</b>				
Police Department Capital Outlay	\$ -	-	-	-
Fire Department Capital Outlay	-	-	-	-
City Hall / Park Impvmts Capital Outlay	-	-	-	-
Transfers Out - General Fund	-	-	-	-
Net Transfers Out - Capital Projects Fund	360,166	310,683	1,120,000	-
	<u>\$ 360,166</u>	<u>310,683</u>	<u>1,120,000</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 109,678	(46,045)	(317,829)	40,000
Beginning Fund Balance	\$ 2,895,650	3,005,328	2,959,283	2,641,454
Ending Fund Balance	<u>\$ 3,005,328</u>	<u>2,959,283</u>	<u>2,641,454</u>	<u>2,681,454</u>

**Capital Expenditure Detail**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Capital Expenditures</b>				
Trf Capital 61030 - Ridge / SC / MR Drainage	\$ -	-	-	-
Trf Capital 61100 - Storm Drain Plan	-	-	150,000	-
Trf Capital 63300 - East Main Street Impvmt	-	(2,943)	-	-
Trf Capital 63310 - Pickle Ball Courts	75,426	-	-	-
Trf Capital 63420 - City Hall / PD Security	178,368	45,000	-	-
Trf Capital 63750 - Playground Maintenance	100,100	-	-	-
Trf Capital 63770 - McKnight Analysis	3,272	-	-	-
Trf Capital 63970 - East Main Improvements	3,000	-	800,000	-
Trf Capital 63820 - Matson Creek Phase I	-	177	170,000	-
Trf Capital 63840 - WM/S/C Ped Impvmets	-	-	-	-
Trf Capital 63870 - GVTIF Update	-	-	-	-
Trf Capital 63360 - Wolf Creek Trail	-	268,449	-	-
	<u>\$ 360,166</u>	<u>310,683</u>	<u>1,120,000</u>	<u>-</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**Developer Impact Fee Fund (Fund 206)**

**Fund Balance Detail**

<b>Fund Balances</b>	<b>Actual FY 2018-19</b>	<b>Actual FY 2019-20</b>	<b>Mid-Year Budget / Year-End Estimate FY 2020-21</b>	<b>Final Budget FY 2021-22</b>
Reserve for Parking In Lieu	\$ 71,486	73,001	73,001	73,001
Reserve for Local Circulation	449,058	458,439	458,439	458,439
Reserve for Local Drainage	189,923	234,122	94,659	94,659
Reserve for Police Services	120,078	19,757	40,827	40,827
Reserve for Fire Services	-	35,960	87,691	87,691
Reserve for Admin / General Facilities	62,642	35,972	65,275	65,275
Reserve for Regional Circulation	761,822	774,428	1,000,780	1,000,780
Reserve for Regional Drainage	146,698	149,585	-	-
Reserve for Parks and Recreation	369,265	57,282	246,502	246,502
Reserve for SMA Map Act Fees	-	33,576	38,276	38,276
Reserve for GVTIF	726,828	998,990	395,674	395,674
Reserve for GVTIF Administration	15,371	20,627	26,415	26,415
Reserve for Glenbrook Basin	3,613	3,691	4,482	4,482
Reserve for Glenbrook Basin Administration	102	102	102	102
Reserve for McKnight Recapture	4,620	10,050	15,630	15,630
Unobligated Fund Balance	(25,856)	53,701	93,701	133,701
	<b>\$ 2,895,650</b>	<b>2,959,283</b>	<b>2,641,454</b>	<b>2,681,454</b>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
Vehicle Replacement Fund (Fund 225)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Transfers In - General Fund	\$ -	-	-	-
Transfers In - Measure N Fund	-	-	-	-
Other Revenues - Surplus Sales	23,640	5,200	-	-
Interest Earnings	2,718	1,758	-	-
	<u>\$ 26,358</u>	<u>6,958</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Capital Outlay - Vehicle Replacement	\$ -	-	-	-
Vehicle Lease Expenses	29,297	33,094	33,094	33,094
	<u>\$ 29,297</u>	<u>33,094</u>	<u>33,094</u>	<u>33,094</u>
Excess (deficit) of revenues over expenditures	\$ (2,939)	(26,136)	(33,094)	(33,094)
Beginning Fund Balance	\$ 99,298	96,359	70,223	37,129
Ending Fund Balance	<u>\$ 96,359</u>	<u>70,223</u>	<u>37,129</u>	<u>4,035</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**E. Daniels Park Fund (Fund 450)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Other Revenues	\$ -	-	-	-
Interest Earnings	2,940	2,207	2,000	1,000
	<u>2,940</u>	<u>2,207</u>	<u>2,000</u>	<u>1,000</u>
<b>Expenditures:</b>				
Park Expenditures	\$ -	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 2,940	2,207	2,000	1,000
Beginning Fund Balance	\$ 96,264	99,204	101,411	103,411
Ending Fund Balance	<u>\$ 99,204</u>	<u>101,411</u>	<u>103,411</u>	<u>104,411</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**Animal Shelter Fund (Fund 451)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Other Revenues	\$ -	-	-	-
Interest Earnings	911	353	250	125
	<u>\$ 911</u>	<u>353</u>	<u>250</u>	<u>125</u>
<b>Expenditures:</b>				
Police Expenditures	\$ -	14,492	-	-
Trf to Capital - 63420 - City Hall / GVPS Security	-	9,586	-	-
	<u>\$ -</u>	<u>24,078</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 911	(23,725)	250	125
Beginning Fund Balance	\$ 29,828	30,739	7,014	7,264
Ending Fund Balance	<u>\$ 30,739</u>	<u>7,014</u>	<u>7,264</u>	<u>7,389</u>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
Capital Projects Fund (Fund 300)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Federal Aid / FEMA	\$ -	-	50,000	-
Misc. Intergovernmental Revenue	86,966	-	-	-
RSTP Funding	-	826,682	390,000	-
LTF Funding - NCTC	-	125,000	-	-
Miscellaneous Grants	-	5,262	45,000	-
CARES Act Funding	-	52,948	105,898	-
PSPS Grant (Cal OES)	-	230,000	-	-
CMAQ / SRF / HSIP / ATP Misc Grant Revenues	19,437	502,910	64,400	1,436,046
General Expense Reimbursements	-	2,855	-	-
Insurance Reimbursements / Payments	307,980	-	-	-
Interest Earnings	(10,390)	-	-	-
Transfers In - General Fund	442,276	488,805	162,285	85,000
Transfer In - Measure E Fund	9,996	2,287,583	2,720,000	2,520,000
Transfer In - Gas Tax Fund	196,184	1,412,683	640,000	675,000
Transfers In - Mitigation Fee Fund	360,166	310,683	1,120,000	-
Transfers In - Spl Proj Fund	202,057	88,959	1,612,039	-
Transfers In - Water Fund	126,372	39,042	-	200,000
Transfers In - Sewer Fund	244,087	234,137	-	-
Transfers In - Animal Shelter Fund	-	9,586	-	-
CDBG Funding	-	-	-	4,000,000
	<u>\$ 1,985,131</u>	<u>6,617,135</u>	<u>6,909,622</u>	<u>8,916,046</u>
<b>Capital Projects Expenditures:</b>				
61100 - Storm Drain Plan	\$ -	-	150,000	-
61220 - 2009 Street Maintenance Projects	137,565	37,396	110,000	100,000
61330 - Annual Street Rehabilitation	240,733	1,470,046	895,000	550,000
61360 - Annual Storm Drain Maintenance	83,427	66,185	25,000	35,000
61370 - Annual Signal Maintenance	-	236	-	-
61380 - COVID-19 Expenditures	-	89,675	68,287	-
61390 - PSPS Grant Projects	-	-	35,907	-
61410 - Public Education / Outreach Project	7,791	1,668	-	-
61430 - Financial System Replacement	-	209,334	30,000	-
61450 - Memorial Park Pool Renovation	-	-	7,000	-
62610 - NCTC Planning	2,875	3,220	3,000	-
63240 - CABY Wolf Creek WS	-	-	-	-
63260 - Storm Damage / Repairs	788,109	58,782	5,576	-
63270 - Peabody Creek Restoration	4,792	500,101	50,000	-
63300 - E Main / Murphy Improvements	-	-	800,000	-
63310 - Pickle Ball Project	190,552	-	-	-
63340 - NE Sidewalk	500,763	4,882	-	-
63350 - Wolf Creek Trail Project Study Report	5,448	4,998	35,000	271,000
63360 - Wolf Creek Trail Phase I	636,102	584,310	-	-
63370 - Condon Connector	6,978	19,885	49,400	-
63380 - Grass Valley Entrance Sign	160,295	6,902	-	-
63400 - Condon Park Access	-	-	500,000	-
63420 - City Hall / GVPD Security^	366,736	161,184	-	-
63430 - South Auburn Parking Lot	106,346	-	-	-
63440 - Mill Street Parking Lot	6,033	11,440	292,500	475,000
63450 - McCourtney Road Ped Imp	8,964	-	10,000	640,046
63570 - Richardson Street Line Replacement	-	-	-	-
63630 - Annual Sidewalk Repairs / Maintenance	18,310	35,620	25,000	25,000
63740 - Florance Avenue Project	192,188	-	-	-
63750 - Playground Maintenance Projects	221,698	55	50,000	50,000
63770 - McKnight Analysis Project	3,177	-	-	-
63820 - Maston Creek Phase I	-	177	170,000	-
63850 - Measure E Street Rehabilitation	9,618	2,170,891	1,000,000	1,270,000
63900 - Aerial Survey Update	-	125,728	-	-
63970 - E Main Improvements	3,000	-	-	-
64130 - Minnie / Memorial Park Projects	-	-	580,000	-
64140 - Measure E Park Projects	-	-	640,000	-
64150 - CDBG Memorial Park Facility Impv	-	-	-	5,000,000
66950 - Wolf Creek Trail Phase I	60,886	-	-	-
XXXX - HSIP Improvements	-	-	-	300,000
XXXX - Slate Creek Drainage	-	-	-	200,000
	<u>\$ 3,762,386</u>	<u>5,562,715</u>	<u>5,531,670</u>	<u>8,916,046</u>
Excess (deficit) of revenues over expenditures	\$ (1,777,255)	1,054,420	1,377,952	-
Beginning Fund Balance	\$ (655,117)	(2,432,372)	(1,377,952)	-
Ending Fund Balance	<u>\$ (2,432,372)</u>	<u>(1,377,952)</u>	<u>-</u>	<u>-</u>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
Special Projects Fund (Fund 310)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Intergovernmental Revenue	\$ -	695,000	-	-
RTMF Reimbursements	123,354	-	-	-
Interest Earnings	62,181	25,000	10,000	500
	<u>\$ 185,535</u>	<u>720,000</u>	<u>10,000</u>	<u>500</u>
<b>Expenditures:</b>				
Streets Materials Costs	\$ 9,250	-	-	-
Purchase of Property	-	1,006,207	-	-
Capital Outlay - Parking Lot Construction	106,323	-	-	-
Trf to Capital 63260 - Storm Damage Repairs	-	-	1,319,539	-
Trf to Capital 63380 - Entrance Sign	91,974	75,223	-	-
Trf to Capital 63430 - South Auburn Pkg Lot	-	23	-	-
Trf to Capital 63440 - Mill Street Parking Lot	3,760	13,713	292,500	-
	<u>\$ 211,307</u>	<u>1,095,166</u>	<u>1,612,039</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (25,772)	(375,166)	(1,602,039)	500
Beginning Fund Balance	\$ 2,051,510	2,025,738	1,650,572	48,533
Ending Fund Balance	<u>\$ 2,025,738</u>	<u>1,650,572</u>	<u>48,533</u>	<u>49,033</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**Whispering Pines Improvement District - L&L Fund (Fund 210)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Assessments	\$ 23,155	23,710	24,997	25,397
Interest Earnings	971	750	500	65
	<u>\$ 24,126</u>	<u>24,460</u>	<u>25,497</u>	<u>25,462</u>
<b>Expenditures:</b>				
Personal Services	\$ 674	408	647	647
Operating Materials	-	-	-	-
Utilities	11,888	13,337	10,000	10,000
Outside Services	9,294	9,278	7,500	33,500
Other Expenditures	240	240	250	250
	<u>\$ 22,096</u>	<u>23,263</u>	<u>18,397</u>	<u>44,397</u>
Excess (deficit) of revenues over expenditures	\$ 2,030	1,197	7,100	(18,935)
Beginning Fund Balance	\$ 31,898	33,928	35,125	42,225
Ending Fund Balance	<u>\$ 33,928</u>	<u>35,125</u>	<u>42,225</u>	<u>23,290</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**Litton Business Park Improvement District - L&L Fund (Fund 211)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Assessments	\$ 5,331	5,459	5,628	5,717
Interest Earnings	709	400	300	40
	<u>\$ 6,040</u>	<u>5,859</u>	<u>5,928</u>	<u>5,757</u>
<b>Expenditures:</b>				
Personal Services	\$ 299	633	400	489
Operating Materials	-	-	-	-
Utilities	2,511	2,753	1,500	1,500
Outside Services	5,716	5,853	15,500	4,500
Other Expenditures	226	226	228	228
	<u>\$ 8,752</u>	<u>9,465</u>	<u>17,628</u>	<u>6,717</u>
Excess (deficit) of revenues over expenditures	\$ (2,712)	(3,606)	(11,700)	(960)
Beginning Fund Balance	\$ 23,738	21,026	17,420	5,720
Ending Fund Balance	<u>\$ 21,026</u>	<u>17,420</u>	<u>5,720</u>	<u>4,760</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**Morgan Ranch Improvement District - L&L Fund (Fund 212)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Assessments	\$ 23,132	23,685	24,415	24,803
Interest Earnings	154	150	30	30
	<u>\$ 23,286</u>	<u>23,835</u>	<u>24,445</u>	<u>24,833</u>
<b>Expenditures:</b>				
Personal Services	\$ 665	135	515	503
Operating Materials	-	-	-	-
Utilities	10,613	8,566	7,000	6,500
Outside Services	12,399	5,001	12,000	15,000
Other Expenditures	292	292	300	300
	<u>\$ 23,969</u>	<u>13,994</u>	<u>19,815</u>	<u>22,303</u>
Excess (deficit) of revenues over expenditures	\$ (683)	9,841	4,630	2,530
Beginning Fund Balance	\$ 6,627	5,944	15,785	20,415
Ending Fund Balance	<u>\$ 5,944</u>	<u>15,785</u>	<u>20,415</u>	<u>22,945</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**Ventana Sierra Improvement District (Fund 213)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Assessments	\$ 4,732	3,100	3,100	3,100
Interest Earnings	262	150	100	40
	<u>\$ 4,994</u>	<u>3,250</u>	<u>3,200</u>	<u>3,140</u>
<b>Expenditures:</b>				
Personal Services	\$ 494	228	490	490
Operating Materials	-	-	-	-
Utilities	2,488	2,410	2,000	1,800
Outside Services	1,596	1,643	2,000	2,000
Other Expenditures	110	110	110	110
	<u>\$ 4,688</u>	<u>4,391</u>	<u>4,600</u>	<u>4,400</u>
Excess (deficit) of revenues over expenditures	\$ 306	(1,141)	(1,400)	(1,260)
Beginning Fund Balance	\$ 8,753	9,059	7,918	6,518
Ending Fund Balance	<u>\$ 9,059</u>	<u>7,918</u>	<u>6,518</u>	<u>5,258</u>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
Scotia Pines Improvement District (Fund 214)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Assessments	\$ 3,655	3,740	3,855	3,917
Interest Earnings	344	100	-	-
	<u>\$ 3,999</u>	<u>3,840</u>	<u>3,855</u>	<u>3,917</u>
<b>Expenditures:</b>				
Personal Services	\$ 1,419	1,031	250	287
Operating Materials	-	-	-	-
Utilities	1,339	1,159	1,000	1,000
Outside Services	6,137	17,716	750	7,400
Other Expenditures	228	228	230	230
	<u>\$ 9,123</u>	<u>20,134</u>	<u>2,230</u>	<u>8,917</u>
Excess (deficit) of revenues over expenditures	<u>\$ (5,124)</u>	<u>(16,294)</u>	<u>1,625</u>	<u>(5,000)</u>
Beginning Fund Balance	\$ 11,393	6,269	(10,025)	(8,400)
Ending Fund Balance	<u>\$ 6,269</u>	<u>(10,025)</u>	<u>(8,400)</u>	<u>(13,400)</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**Morgan Ranch 2003-1 Improvement District - MA (Fund 215)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Assessments	\$ 2,128	1,800	1,200	1,200
Interest Earnings	650	400	100	300
	<u>\$ 2,778</u>	<u>2,200</u>	<u>1,300</u>	<u>1,500</u>
<b>Expenditures:</b>				
Personal Services	\$ 288	767	285	285
Operating Materials	-	-	-	-
Utilities	-	-	-	-
Outside Services	-	5,625	2,500	10,000
Other Expenditures	212	212	215	215
	<u>\$ 500</u>	<u>6,604</u>	<u>3,000</u>	<u>10,500</u>
Excess (deficit) of revenues over expenditures	\$ 2,278	(4,404)	(1,700)	(9,000)
Beginning Fund Balance	\$ 20,760	23,038	18,634	16,934
Ending Fund Balance	<u>\$ 23,038</u>	<u>18,634</u>	<u>16,934</u>	<u>7,934</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**Morgan Ranch West BAD (Fund 216)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Assessments	\$ 2,175	2,227	1,200	1,200
Interest Earnings	391	300	150	150
	<u>\$ 2,566</u>	<u>2,527</u>	<u>1,350</u>	<u>1,350</u>
<b>Expenditures:</b>				
Personal Services	\$ 288	768	315	315
Operating Materials	-	-	-	-
Utilities	-	-	-	-
Outside Services	-	5,625	2,500	8,670
Other Expenditures	213	213	215	215
	<u>\$ 501</u>	<u>6,606</u>	<u>3,030</u>	<u>9,200</u>
Excess (deficit) of revenues over expenditures	\$ 2,065	(4,079)	(1,680)	(7,850)
Beginning Fund Balance	\$ 12,307	14,372	10,293	8,613
Ending Fund Balance	<u>\$ 14,372</u>	<u>10,293</u>	<u>8,613</u>	<u>763</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**Morgan Ranch West Improvement District - L&L (Fund 217)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Assessments	\$ 1,478	800	500	500
Interest Earnings	212	150	100	10
	<u>\$ 1,690</u>	<u>950</u>	<u>600</u>	<u>510</u>
<b>Expenditures:</b>				
Personal Services	\$ -	329	180	180
Operating Materials	-	-	-	-
Utilities	98	111	100	100
Outside Services	-	-	-	3,500
Other Expenditures	213	213	220	220
	<u>\$ 311</u>	<u>653</u>	<u>500</u>	<u>4,000</u>
Excess (deficit) of revenues over expenditures	\$ 1,379	297	100	(3,490)
Beginning Fund Balance	\$ 6,646	8,025	8,322	8,422
Ending Fund Balance	<u>\$ 8,025</u>	<u>8,322</u>	<u>8,422</u>	<u>4,932</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**Ridge Meadows Improvement District - L&L (Fund 218)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Assessments	\$ 9,144	9,144	9,144	9,144
Interest Earnings	324	300	250	250
	<u>\$ 9,468</u>	<u>9,444</u>	<u>9,394</u>	<u>9,394</u>
<b>Expenditures:</b>				
Personal Services	\$ 620	536	524	524
Operating Materials	-	-	-	-
Utilities	647	633	550	550
Outside Services	-	7,393	7,500	12,000
Other Expenditures	219	219	220	220
	<u>\$ 1,486</u>	<u>8,781</u>	<u>8,794</u>	<u>13,294</u>
Excess (deficit) of revenues over expenditures	\$ 7,982	663	600	(3,900)
Beginning Fund Balance	\$ 8,387	16,369	17,032	17,632
Ending Fund Balance	<u>\$ 16,369</u>	<u>17,032</u>	<u>17,632</u>	<u>13,732</u>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
Ridge Meadows BAD (Fund 219)**

<b>Revenues:</b>	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
Assessments	\$ 3,997	3,997	3,997	3,997
Interest Earnings	143	150	100	100
	<u>\$ 4,140</u>	<u>4,147</u>	<u>4,097</u>	<u>4,097</u>
<b>Expenditures:</b>				
Personal Services	\$ 288	182	302	302
Operating Materials	-	-	-	-
Utilities	-	-	-	-
Outside Services	-	-	-	7,080
Other Expenditures	219	219	215	215
	<u>\$ 507</u>	<u>401</u>	<u>517</u>	<u>7,597</u>
Excess (deficit) of revenues over expenditures	\$ 3,633	3,746	3,580	(3,500)
Beginning Fund Balance	\$ 3,653	7,286	11,032	14,612
Ending Fund Balance	<u>\$ 7,286</u>	<u>11,032</u>	<u>14,612</u>	<u>11,112</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**Downtown Assessment District Fund (Fund 770)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Downtown Assessments	\$ 63,147	51,791	55,000	55,000
Interest Earnings	423	368	100	100
	<u>\$ 63,570</u>	<u>52,159</u>	<u>55,100</u>	<u>55,100</u>
<b>Expenditures:</b>				
DTA Community Contribution	\$ 65,400	30,000	56,821	60,000
Other Expenditures	-	-	-	-
	<u>\$ 65,400</u>	<u>30,000</u>	<u>56,821</u>	<u>60,000</u>
Excess (deficit) of revenues over expenditures	\$ (1,830)	22,159	(1,721)	(4,900)
Beginning Fund Balance	\$ 4,393	2,563	24,722	23,001
Ending Fund Balance	<u>\$ 2,563</u>	<u>24,722</u>	<u>23,001</u>	<u>18,101</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**Grass Valley Successor Agency Fund (Fund 780)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
RPTTF Revenue	1,081,387	829,623	650,000	650,000
Other Revenues	-		-	-
Interest Earnings	37,342	25,229	25,000	12,500
Transfer In from RORF Housing Fund	10,000	10,000	7,610	-
	<u>1,128,729</u>	<u>864,852</u>	<u>682,610</u>	<u>662,500</u>
<b>Expenditures:</b>				
Personal Services	47,843	61,165	35,000	35,000
Non-Personal Services	26,039	12,664	15,000	15,000
Debt Payments	734,775	536,938	597,672	774,526
Transfer to Speical Projects Fund (ROPS Ob.)	-	695,000	-	-
	<u>808,657</u>	<u>1,305,767</u>	<u>647,672</u>	<u>824,526</u>
Excess (deficit) of revenues over expenditures	<u>320,072</u>	<u>(440,915)</u>	<u>34,938</u>	<u>(162,026)</u>
Beginning Fund Balance	874,020	1,194,092	753,177	788,115
Ending Fund Balance	<u>1,194,092</u>	<u>753,177</u>	<u>788,115</u>	<u>626,089</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**02-HOME-0586 Fund (Fund 230)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Program Income Revenues	\$ -	15,343	29,536	-
Interest Earnings / Accrued Interest	68,942	65,000	50,000	50,000
	<u>\$ 68,942</u>	<u>80,343</u>	<u>79,536</u>	<u>50,000</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 68,942	80,343	79,536	50,000
<hr/>				
Program Income / Cash Balance:	<u>\$ -</u>	<u>15,343</u>	<u>44,879</u>	<u>44,879</u>
Loan Receivable Balance:	<u>\$ 4,270,278</u>	<u>4,287,200</u>	<u>4,307,664</u>	<u>4,357,664</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**09-HOME-6272 Fund (Fund 231)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	77,510	-	-
Interest Earnings / Accrued Interest	11,659	14,794	7,000	7,000
	<u>\$ 11,659</u>	<u>92,304</u>	<u>7,000</u>	<u>7,000</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 11,659</u>	<u>92,304</u>	<u>7,000</u>	<u>7,000</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ 91,077</u>	<u>85,304</u>	<u>91,077</u>	<u>91,077</u>
Loan Receivable Balance:	<u>\$ 472,511</u>	<u>398,437</u>	<u>405,437</u>	<u>412,437</u>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
12-HOME-8564 Fund (Fund 232)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	76,395	-	-
Interest Earnings / Accrued Interest	12,584	12,550	12,000	12,000
	<u>\$ 12,584</u>	<u>88,945</u>	<u>12,000</u>	<u>12,000</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Administrative Costs	-	1,834	15	-
Transfers Out to Other Funds	61,349	-	-	-
	<u>\$ 61,349</u>	<u>1,834</u>	<u>15</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ (48,765)</u>	<u>87,111</u>	<u>11,985</u>	<u>12,000</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ -</u>	<u>81,944</u>	<u>81,930</u>	<u>81,930</u>
Loan Receivable Balance:	<u>\$ 469,167</u>	<u>396,225</u>	<u>408,225</u>	<u>420,225</u>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
HOME Grant Fund (Fund 233)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Recapture / Re-Use Fees / Loan Payoffs	270,598	-	75,613	-
Interest Earnings / Accrued Interest	4,850	10,000	10,000	10,000
	<u>\$ 275,448</u>	<u>10,000</u>	<u>85,613</u>	<u>10,000</u>
<b>Expenditures:</b>				
Loans Provided	\$ 77,344	229,988	-	-
Transfers Out	-	-	-	-
Administrative Expenses	10,681	10,854	10,795	-
	<u>\$ 88,025</u>	<u>240,842</u>	<u>10,795</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 187,423</u>	<u>(230,842)</u>	<u>74,818</u>	<u>10,000</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ 262,446</u>	<u>29,323</u>	<u>93,932</u>	<u>93,932</u>
Loan Receivable Balance:	<u>\$ 607,191</u>	<u>849,983</u>	<u>784,370</u>	<u>794,370</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**99-HOME-0369 Fund (Fund 234)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loans Paid Off	74,853	-	63,117	-
Interest Earnings / Accrued Interest	6,061	5,000	5,000	5,000
	<u>\$ 80,914</u>	<u>5,000</u>	<u>68,117</u>	<u>5,000</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	78,908	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 78,908</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 2,006</u>	<u>5,000</u>	<u>68,117</u>	<u>5,000</u>
Program Income / Cash Balance:	<u>\$ -</u>	<u>551</u>	<u>63,668</u>	<u>63,668</u>
Loan Receivable Balance:	<u>\$ 411,815</u>	<u>412,514</u>	<u>367,514</u>	<u>372,514</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**00-HOME-0461 Fund (Fund 235)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	47,524	47,524	47,524	47,524
	<u>\$ 47,524</u>	<u>47,524</u>	<u>47,524</u>	<u>47,524</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	39,264	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 39,264</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 8,260</u>	<u>47,524</u>	<u>47,524</u>	<u>47,524</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 1,683,277</u>	<u>1,730,801</u>	<u>1,778,325</u>	<u>1,825,849</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**00-HOME-14968 Fund (Fund 236)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	500,000
Loan Payoffs	-	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>500,000</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	475,000
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	4,000	21,000
	<u>\$ -</u>	<u>-</u>	<u>4,000</u>	<u>496,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>(4,000)</u>	<u>4,000</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>475,000</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**04-STBG-1960 Fund (Fund 240)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	314	314	314	314
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	886	782	782	782
	<u>\$ 1,200</u>	<u>1,096</u>	<u>1,096</u>	<u>1,096</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	1,200	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 1,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>1,096</u>	<u>1,096</u>	<u>1,096</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ -</u>	<u>1,096</u>	<u>2,192</u>	<u>2,974</u>
Loan Receivable Balance:	<u>\$ 271,146</u>	<u>270,829</u>	<u>270,518</u>	<u>270,204</u>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
CDBG Fund (Fund 241)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	(16)	-	-	-
	<u>\$ (16)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Loans Provided		-	-	-
Transfers Out	\$ -	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	(6,960)	-
	<u>\$ -</u>	<u>-</u>	<u>(6,960)</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (16)	-	6,960	-
<hr/>				
Program Income / Cash Balance:	<u>\$ (1,640)</u>	<u>(1,640)</u>	<u>(8,591)</u>	<u>(8,591)</u>
Loan Receivable Balance:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
CDBG Revolving Fund (Fund 242)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	864	864	40,864
Transfers In	45,254	-	-	-
Interest Earnings / Accrued Interest	5,467	3,883	3,883	3,883
	<u>\$ 50,721</u>	<u>4,747</u>	<u>4,747</u>	<u>44,747</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	110,000
Bad Debt Expense	-	-	-	-
Administrative Expenses	10,718	10,083	1,500	1,500
	<u>\$ 10,718</u>	<u>10,083</u>	<u>1,500</u>	<u>111,500</u>
Excess (deficit) of revenues over expenditures	<u>\$ 40,003</u>	<u>(5,336)</u>	<u>3,247</u>	<u>(66,753)</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ 71,570</u>	<u>66,213</u>	<u>69,460</u>	<u>2,707</u>
Loan Receivable Balance:	<u>\$ 539,010</u>	<u>539,171</u>	<u>537,498</u>	<u>498,307</u>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
CDBG Revolving Loan Fund (Fund 243)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	30,022	98,942	64,560	10,000
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	7,919	7,500	7,000	7,000
	<u>\$ 37,941</u>	<u>106,442</u>	<u>71,560</u>	<u>17,000</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	170,000
Bad Debt Expense	-	-	-	-
Administrative Expenses	741	292	750	750
	<u>\$ 741</u>	<u>292</u>	<u>750</u>	<u>170,750</u>
Excess (deficit) of revenues over expenditures	<u>\$ 37,200</u>	<u>106,150</u>	<u>70,810</u>	<u>(153,750)</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ 60,875</u>	<u>165,329</u>	<u>229,139</u>	<u>4,579</u>
Loan Receivable Balance:	<u>\$ 279,794</u>	<u>181,697</u>	<u>117,137</u>	<u>107,137</u>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
CDBG Housing Fund (Fund 244)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	16,000	52,857	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	-	-	-	-
	<u>\$ -</u>	<u>16,000</u>	<u>52,857</u>	<u>-</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	65,000
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>65,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>16,000</u>	<u>52,857</u>	<u>(65,000)</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ -</u>	<u>16,000</u>	<u>68,857</u>	<u>3,857</u>
Loan Receivable Balance:	<u>\$ 73,060</u>	<u>57,060</u>	<u>-</u>	<u>-</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**86-STBG-217 Fund (Fund 245)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	2,339	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	53	-	-	-
	<u>\$ 2,392</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	2,392	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 2,392</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 37</u>	<u>37</u>	<u>37</u>	<u>37</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**91-STBG-467 Fund (Fund 246)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	1,600	806	49,426	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	409	400	350	-
	<u>\$ 2,009</u>	<u>1,206</u>	<u>49,776</u>	<u>-</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	1,600	-	-	50,000
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 1,600</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ 409</u>	<u>1,206</u>	<u>49,776</u>	<u>(50,000)</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ -</u>	<u>1,071</u>	<u>50,497</u>	<u>497</u>
Loan Receivable Balance:	<u>\$ 49,925</u>	<u>49,250</u>	<u>-</u>	<u>-</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**95-STBG-897 Fund (Fund 247)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	3,588	1,872	3,000	3,000
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	957	900	900	900
	<u>\$ 4,545</u>	<u>2,772</u>	<u>3,900</u>	<u>3,900</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	3,588	-	-	5,000
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 3,588</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ 957</u>	<u>2,772</u>	<u>3,900</u>	<u>(1,100)</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ -</u>	<u>3,232</u>	<u>6,000</u>	<u>1,832</u>
Loan Receivable Balance:	<u>\$ 28,007</u>	<u>25,501</u>	<u>22,501</u>	<u>19,501</u>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
97-STBG-1118 Fund (Fund 248)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	-	70,550	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	1,275	1,275	-	-
	<u>\$ 1,275</u>	<u>1,275</u>	<u>70,550</u>	<u>-</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	70,000
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>70,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ 1,275</u>	<u>1,275</u>	<u>70,550</u>	<u>(70,000)</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ -</u>	<u>-</u>	<u>70,550</u>	<u>550</u>
Loan Receivable Balance:	<u>\$ 69,292</u>	<u>70,571</u>	<u>-</u>	<u>-</u>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
99-STBG-1362 Fund (Fund 249)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<hr/>				
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 2021-22 Final Budget  
CDBG Doris Drive Fund (Fund 250)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	3,219	3,219	3,219	3,219
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	300	300	300	300
	<u>\$ 3,519</u>	<u>3,519</u>	<u>3,519</u>	<u>3,519</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	3,519	-	-	10,000
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ 3,519</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>3,519</u>	<u>3,519</u>	<u>(6,481)</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ -</u>	<u>3,455</u>	<u>6,974</u>	<u>493</u>
Loan Receivable Balance:	<u>\$ 43,769</u>	<u>40,517</u>	<u>37,298</u>	<u>37,298</u>

**City of Grass Valley**  
**Fiscal Year 2021-22 Final Budget**  
**Housing Rehab Fund (Fund 251)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	26,916	3,828	7,500	7,500
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	6,040	9,663	5,000	5,000
	<u>\$ 32,956</u>	<u>13,491</u>	<u>12,500</u>	<u>12,500</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	32,956	-	-	20,000
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	500	500
	<u>\$ 32,956</u>	<u>-</u>	<u>500</u>	<u>20,500</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>13,491</u>	<u>12,000</u>	<u>(8,000)</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ -</u>	<u>9,991</u>	<u>16,991</u>	<u>3,991</u>
Loan Receivable Balance:	<u>\$ 364,436</u>	<u>359,901</u>	<u>352,401</u>	<u>344,901</u>

**City of Grass Valley  
Fiscal Year 2021-22 Final Budget  
CDBG Parks Grant Fund (Fund 252)**

	Actual FY 2018-19	Actual FY 2019-20	Mid-Year Budget / Year-End Estimate FY 2020-21	Final Budget FY 2021-22
<b>Revenues:</b>				
Grant Revenues	\$ -	-	-	3,500,000
Loan Payoffs	-	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>3,500,000</u>
<b>Expenditures:</b>				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	3,500,000
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>3,500,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>