

RESOLUTION NO. 2022-48

A RESOLUTION ADOPTING THE GENERAL BUDGET OF THE
CITY OF GRASS VALLEY FOR FISCAL YEAR 2022-23

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 preliminary General Budget for the City of Grass Valley for the Fiscal Year 2022-23; 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 14, 2022 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 three (3) 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 2022-23", 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 2022-23 of the City of Grass Valley, effective July 1, 2022.
 - 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 14th day of June, 2022, by the following vote:

AYES: Council Member *Branstrom, Hodge, Arbuckle, + Mayor Aguilar*

NOES: ~~Council Member~~ *NONE*

ABSENT: Council Member *Ivy*

ABSTAINING: ~~Council Member~~ *NONE*



 Ben Aguilar, Mayor

ATTEST:



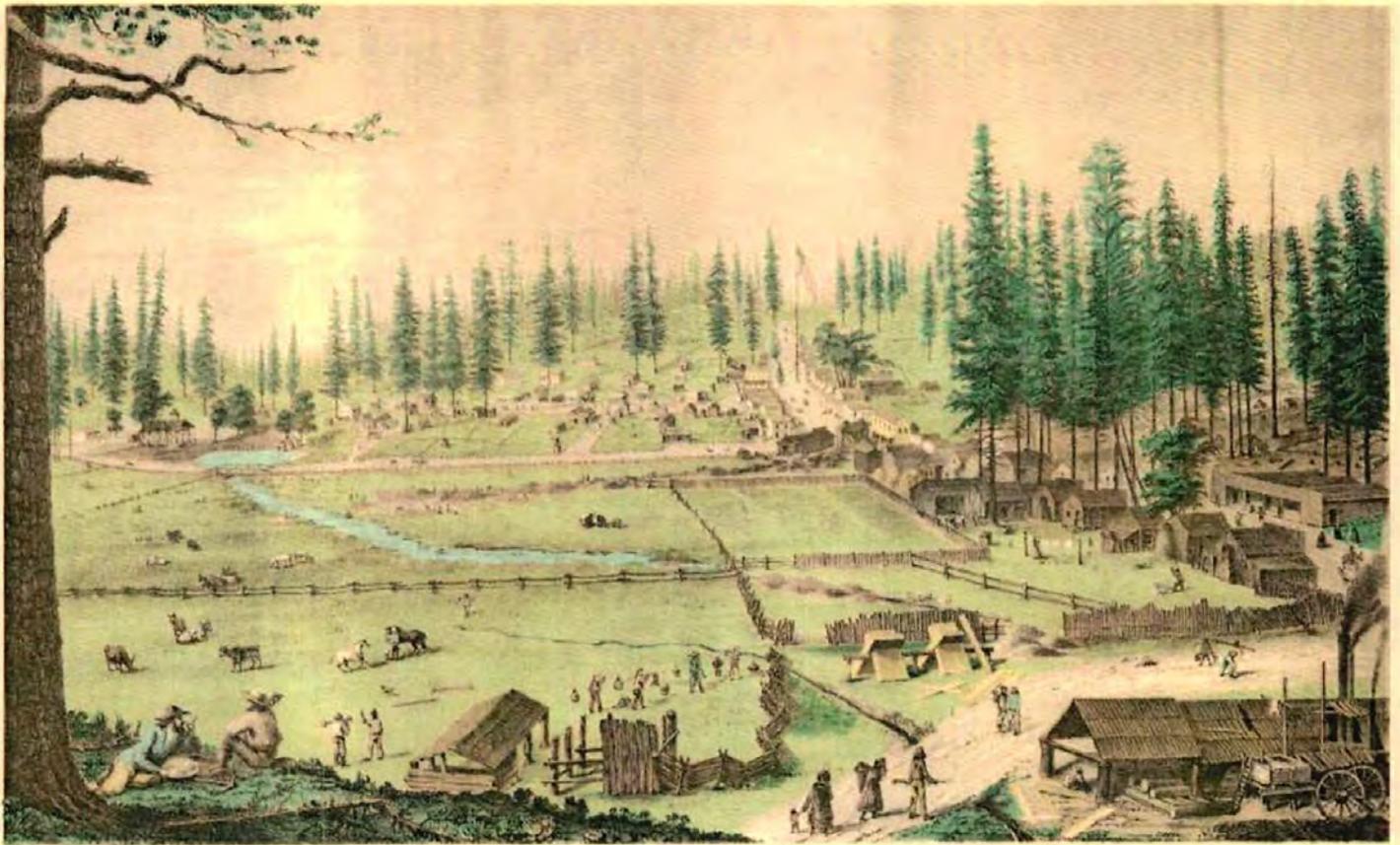
 Taylor Day, Deputy City Clerk

APPROVED AS TO FORM:



TCR Michael G. Colantuono, City Attorney

City of Grass Valley



GRASS VALLEY, NEVADA COUNTY.
CALIFORNIA.
1871

Fiscal Year 2022-23

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

Taylor Day – Deputy City Clerk

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

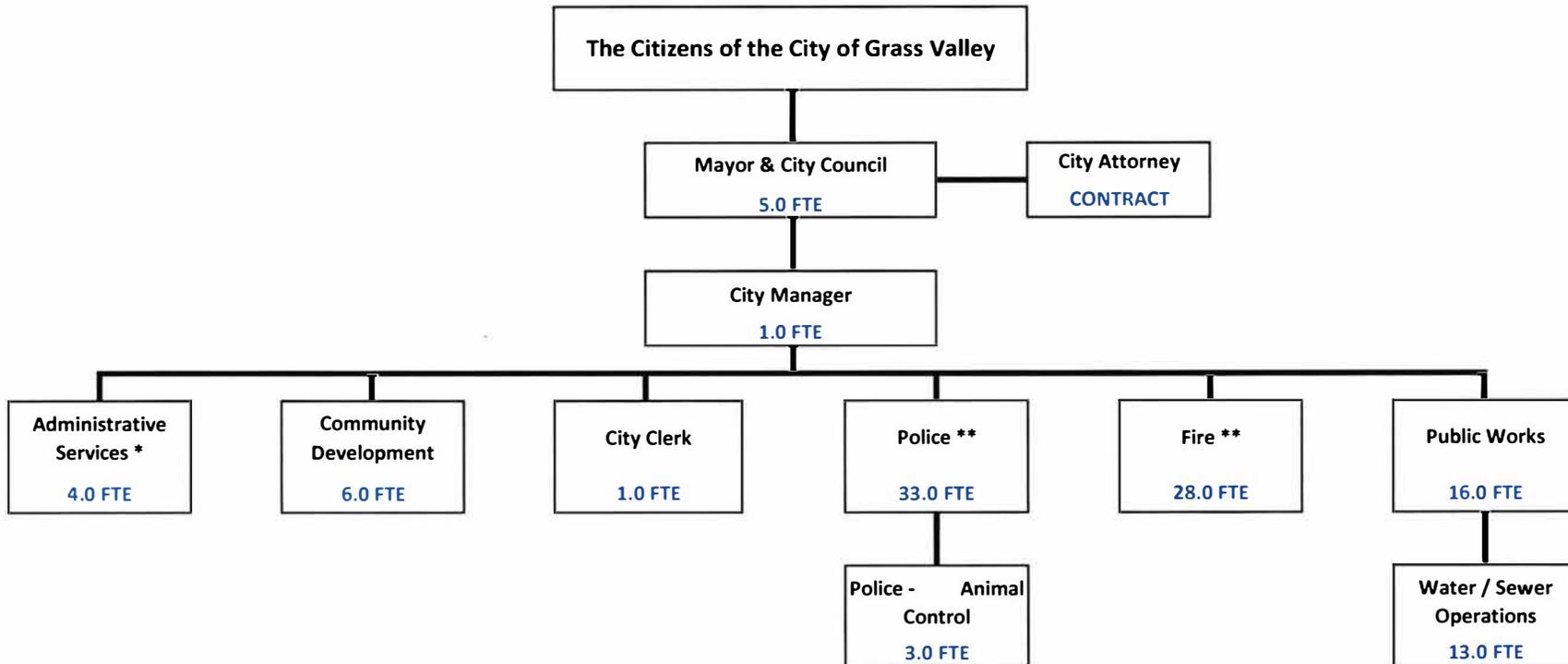
The City of Grass Valley dates from the California Gold Rush and was incorporated in 1860. Grass Valley is the largest city in the western region of Nevada County and is situated in the western foothills of the Sierra Nevada mountain range at roughly 2,500 feet elevation. It comprises of 4.7 square miles with a population of 13,617.

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 2022-23: 110.0 FTE

Frozen / De-Funded Positions (not included in above chart): 0.0 FTE

* Contracted Positions / Functions - Police:

- 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 2022-23 BUDGET OVERVIEW**

Following is a summary of the Fiscal Year 2022-23 Operating Budget, including a comparison with prior year estimated actuals and a discussion of any recommended changes. On May 19, 2022, the City Council adopted a Preliminary Budget for FY 2022-23 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.

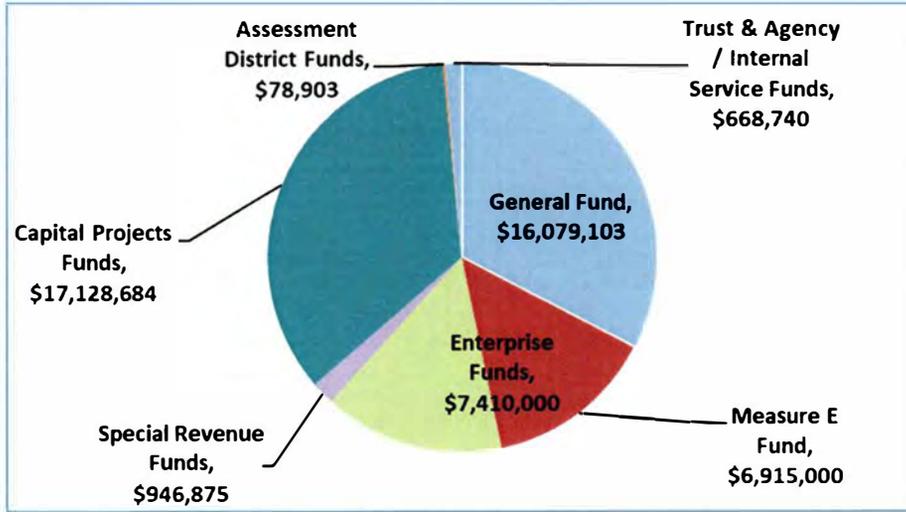
Although forecasts for revenues most impacted by the Pandemic (Sales Tax and Transient Occupancy Tax) have fully recovered from COVID Pandemic lows, factors including the ongoing recovery from the COVID-19 Pandemic, inflation levels not seen for 40 years and geo-political concerns all impact the City's current and future fiscal framework. As the economy continues to be impacted by these negative externalities, staff will periodically present updates to this budget after its final adoption in a manner similar to the updates provided during previous fiscal years.

Combined operating budget estimated revenues (net of transfers) for the 2022-23 fiscal year are \$35.8 million, compared to an estimated \$45.1 million for FY 2021-22. Total planned spending for FY 2022-23 is \$59.7 million, compared to \$36.5 million anticipated for FY 2021-22.

Citywide Revenues

Total estimated revenues for FY 2022-23 decrease by approximately \$9.3 million from the FY 2021-22 estimated actuals. This decrease in overall expected revenues can be wholly attributed one-time revenues received in FY 2021-22 related to \$6 million in debt proceeds for the citywide park improvements and \$4 million in anticipated CDBG grant / program income related to the Memorial Park Pool Improvement Project. These revenues are scheduled to be expended as part of the City's capital program during FY 2022-23, which exceeds \$27.3 million.

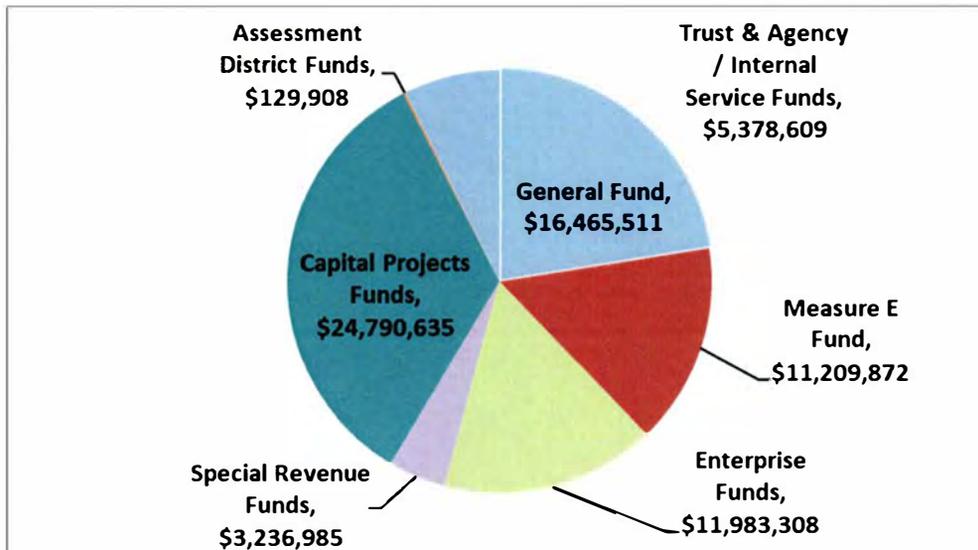
Fiscal Year 2022-23 Budgeted Operating Revenues
Total Revenues = \$49,227,305 (net of transfers = \$35,770,716)



Citywide Expenditures

Anticipated expenditures for FY 2022-23 are \$59.7 million (net of transfers), an increase of approximately \$24.0 million from the \$35.8 million anticipated by the end of FY 2021-22. A majority of the increase in overall expenditures can be attributed to the recommended \$27.4 million capital program - including the Mill Street Pedestrian Plaza, Sierra College Field Improvements, Memorial Park Facility and Pool Improvements, and Measure E Streets and Parks Projects. Additionally, it should be mentioned that all positions including those that are 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 consistent with the demand for services. Budgeted expenditures by fund type are show below:

Fiscal Year 2022-23 Budgeted Operating Expenditures
Total Expenditures = \$73,194,828 (net of transfers = \$59,738,239)



Taken as a whole, the above estimates indicate the City will be spending approximately \$24.0 million more that it will collect in revenue during the coming fiscal year, resulting in uses of carryover monies and 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 2022-23 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 2022-23 General Fund Final Budget:

	Revenues	Expenditures
FY 2021-22 Updated Budget	\$ 16,019,904	\$ 15,590,691
FY 2022-23 Final Budget	\$ 16,079,103	\$ 16,465,511

The FY 2022-23 General Fund Preliminary Budget reflects revenues of \$16,079,103 and expenditures of \$16,465,511. Expenditures are higher than revenues by \$386,408 primarily due to anticipated increases in revenues offset by increases in expenditures and a recommended use of reserves for the Mill Street Pedestrian Plaza Project previously approved by the City Council. Revenue and expenditure impacts to the City’s General Fund for FY 2022-23 are noted below.

FY 2022-23 budgeted revenue of \$16,079,103 reflects an approximate \$60,000 increase from revenues anticipated to be collected in FY 2021-22, 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 franchise fees related to garbage collections as rates increase;
- Increase in interest earnings based on the City’s active participation in the investment market as interest rates rise;
- Reductions for one-time cannabis permit-related planning fees collected in FY 2021-22;
- Slight reductions in development-related revenues to bring budgeted amounts in line with conservative expectations; and
- Reductions for one-time revenues received in FY 2021-22 for COPS Grant growth prior year payments and SB-2 / LEAP Planning Grants.

FY 2021-22 budgeted expenditures of \$16,465,511 reflects an approximate increase of \$875,000 from anticipated expenditures to be incurred in FY 2021-22, primarily due to:

- Funding provided for anticipated citywide labor increases;
- Increased costs for citywide information technology – IT services contract / licensing / hardware & software;
- Slightly higher anticipated legal costs related to the retainer and other legal activities;
- Higher fuel costs;
- Funding provided for police License Plate Reader (LPR) software and RIPA program costs;
- Higher costs for workers compensation and general liability insurance;
- Ongoing allocation of funding towards citywide multi-media advertising and consultants;
- Set-aside of \$400,000 of anticipated FY 2021-22 General Fund surplus (\$429,213) towards the reconfiguration of the former AT&T property (City Corporation Yard) (a total of \$750,000 will be set-aside for this purpose); and
- The inclusion of an Appropriation for Contingencies in the amount of \$250,000.

As part of the FY 2022-23 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 uses \$386,408 of reserves set aside over the prior two fiscal years to partially fund the Mill Street Pedestrian Plaza Project. Total General Fund reserves are anticipated to be approximately \$9.34 million at the end of FY 2022-23. Projected reserve levels as of June 30, 2023 are expected to include:

- **\$ 6,489,901 Designated Reserves (See Attachment A for list)**
- **2,847,550 Undesignated Reserves**

- **\$ 9,337,451 Total General Fund Reserves**

Measure E Fund

FY 2022-23 Measure E Fund Preliminary Budget:

	Revenues	Expenditures
FY 2021-22 Updated Budget	\$ 6,812,000	\$ 6,225,264
FY 2022-23 Final Budget	\$ 6,915,000	\$11,209,872

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 2022-23 budgeted revenue of \$6,915,000 reflects an approximate \$103,000 increase from FY 2021-22 estimated revenues of \$6,812,000, primarily due to recovery of sales tax collections as the economic impacts of the COVID-19 Crisis wane.

FY 2022-23 budgeted expenditures of \$11,209,872 reflects an approximate \$5.0 million increase from estimated expenditures for FY 2021-22 primarily due to the one-time use of carryover fund balance from FY 2021-22 towards streets and parks projects and fire apparatus. In addition to purchasing and outfitting a new fire truck (purchase authorized in a prior fiscal year), new projects anticipated to be funded by Measure E include the Condon Parking Lot Improvement, Bank Street Park Playground Upgrades, Sierra College Fields, Condon / Scotten Turf Replacements, Mill Street Pedestrian Plaza, and Memorial Park Pool and Facility upgrade (multiple funding sources), Mill Street Parking Lot and more than \$2 million allocated for Street Pavement Rehabilitation projects.

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. All positions allocated to Measure E are funded in the FY 2022-23 budget and assumed filled for the entirety of the fiscal year. City staff will meet with the Measure E Oversight Committee to review FY 2022-23 budget elements prior to the consideration of the Final Budget in June.

It is anticipated that the Measure E Fund will have approximately \$720,000 in Fund Balance on June 30, 2023. These funds may be appropriated for any Measure E related purpose in future fiscal years.

Water Fund

FY 2022-23 Water Fund Preliminary Budget:

	Revenues	Expenditures
FY 2021-22 Updated Budget	\$ 2,295,000	\$ 2,517,088
FY 2022-23 Final Budget	\$ 2,300,000	\$ 4,504,768

FY 2022-23 Water Fund revenues are currently projected slightly higher than prior year budgeted amounts, primarily as a result of higher anticipated interest earnings for FY 2022-23. FY 2022-23 Water Fund expenditures are recommended to be approximately \$2.0 million higher than those budgeted in the prior year primarily due to anticipated carryover of Water Fund capital projects. Any capital projects not fully completed by the end of FY 2021-22 are being carried over into FY 2022-23. It should be mentioned although a rate increase is not anticipated for FY 2022-23, the City will be completing 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 \$1.16 million in Fund Balance at the end of FY 2022-23, all of which is reserved for specific purposes. The \$1.16 million ending Fund Balance assumes all capital projects are completed by the end of the fiscal year.

Sewer Fund

FY 2022-23 Sewer Fund Preliminary Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2021-22 Updated Budget	\$ 5,095,000	\$ 4,851,298
FY 2022-23 Final Budget	\$ 5,110,000	\$ 7,478,540

FY 2022-23 Sewer Fund revenues are currently projected to be slightly higher than those budgeted in FY 2021-22, primarily due to an anticipated increase in interest earnings. FY 2022-23 Sewer Fund expenditures are recommended to be \$2.6 million higher than those budgeted in the prior year primarily due to the carryover of projects related to Annual 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 at the outset of 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 \$5.08 million in Fund Balance at the end of FY 2022-23, \$4.75 million of which is reserved for specific purposes. The \$5.08 million ending Fund Balance assumes all capital projects are completed by the end of the fiscal year.

Gas Tax Fund

FY 2022-23 Gas Tax Fund Preliminary Budget:

	Revenues	Expenditures
FY 2021-22 Updated Budget	\$ 828,994	\$ 723,000
FY 2022-23 Final Budget	\$ 734,250	\$ 853,000

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 2022-23 are expected to approximately \$95,000 lower than those anticipated to be received in FY 2021-22, due to elimination of the one-time pass through of NCTC funding received in FY 2021-22. Gas Tax Fund appropriations are anticipated to be \$130,000 higher in the upcoming fiscal year; and are recommended primarily for street maintenance, sidewalk, utility and project costs.

It is anticipated the Gas Tax Fund will have \$82,000 in fund balance remaining at the end of the 2022-23 fiscal year.

Traffic Safety Fund

FY 2022-23 Traffic Safety Fund Preliminary Budget:

	Revenues	Expenditures
FY 2021-22 Updated Budget	\$ 160,100	\$ 156,000
FY 2022-23 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 2022-23 are expected remain unchanged from those anticipated to be received in FY 2021-22. Traffic Safety Fund appropriations are also anticipated to remain unchanged from the prior year. It is anticipated the Traffic Safety Fund will have \$9,700 in fund balance remaining at the end of the 2022-23 fiscal year.

Development Impact Fee Fund

FY 2022-23 Development Impact Fee Fund Preliminary Budget:

	Revenues	Expenditures
FY 2021-22 Updated Budget	\$ 172,931	\$ 390,552
FY 2022-23 Final Budget	\$ 50,000	\$ 2,148,589

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 2022-23 only include interest earnings of \$50,000. Due to the unpredictability of collections of these fees, the budget will be periodically updated as the fiscal year progresses. At this time, the following projects are anticipated to be undertaken during FY 2022-23 using development impact fees: Mill Street Pedestrian Plaza, Storm Drain Plan, East Main Street Improvements, Mill Street Parking Lot and Matson Creek – Phase I. To the extent any projects anticipated during FY 2022-23 are not completed, the appropriations will likely be carried over into FY 2023-24.

The Development Impact Fee Fund is expected to have \$1.3 million in funds available for specific projects at the end of FY 2022-23.

Capital Projects Fund

FY 2022-23 Capital Projects Fund Preliminary Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2021-22 Updated Budget	\$ 8,238,709	\$ 6,711,127
FY 2022-23 Final Budget	\$17,123,684	\$18,790,635

The Capital Projects Fund accounts for the majority of non-enterprise Capital Projects 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 is estimated at \$17.12 million and expenditures are estimated at \$18.79 million for FY 2022-23. Projects were updated consistent with current cost and funding estimates. New and continuing projects accounted for the in the Capital Projects Fund include the Sierra College Field, East Main / Murphy Improvements, Mill Street Parking Lot, McCourtney Road Pedestrian Improvements, Bennett Street Bridge, Fuel Station Installation, CDBG Pool Project and Mill Street Pedestrian Plaza. As previously mentioned, funding for these projects comes from specific grant sources (CMAQ, ATP, ARPA funding, etc.) and transfers in from other funding sources (General Fund, Measure E, Gas Tax, Mitigation Fees, Special Projects, etc.).

Special Projects Fund

FY 2022-23 Special Projects Fund Preliminary Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2021-22 Updated Budget	\$ 6,565,622	\$ 35,828
FY 2022-23 Final Budget	\$ 5,000	\$ 6,000,000

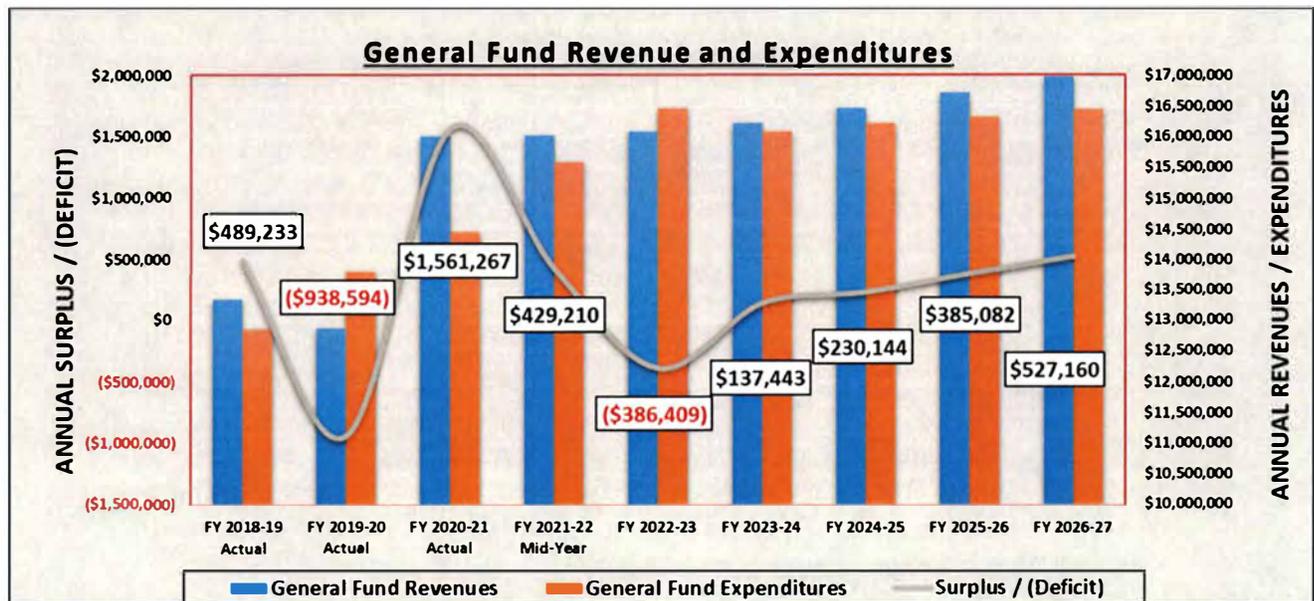
The Special Projects Fund accounts for capital projects funded by other specific revenue sources. For the coming fiscal year, revenues only include anticipated interest earnings in the fund. It should be mentioned that during FY 2021-22, the City issued debt in the amount of \$6 million to be used towards future park projects. The \$6 million has been received and is recommended for appropriation in FY 2022-23. At this time, there are no recommended projects for FY 2021-22.

The debt proceeds are recommended to be used towards the Sierra College Field and Condon & Scotten Turf Replacement Projects. It is anticipated that the Special Projects Fund will have just over \$1 million in fund balance on June 30, 2022 which may be used for future projects. anticipated to be collected in FY 2020-21, primarily due to:

General Fund Multi-Year Forecast

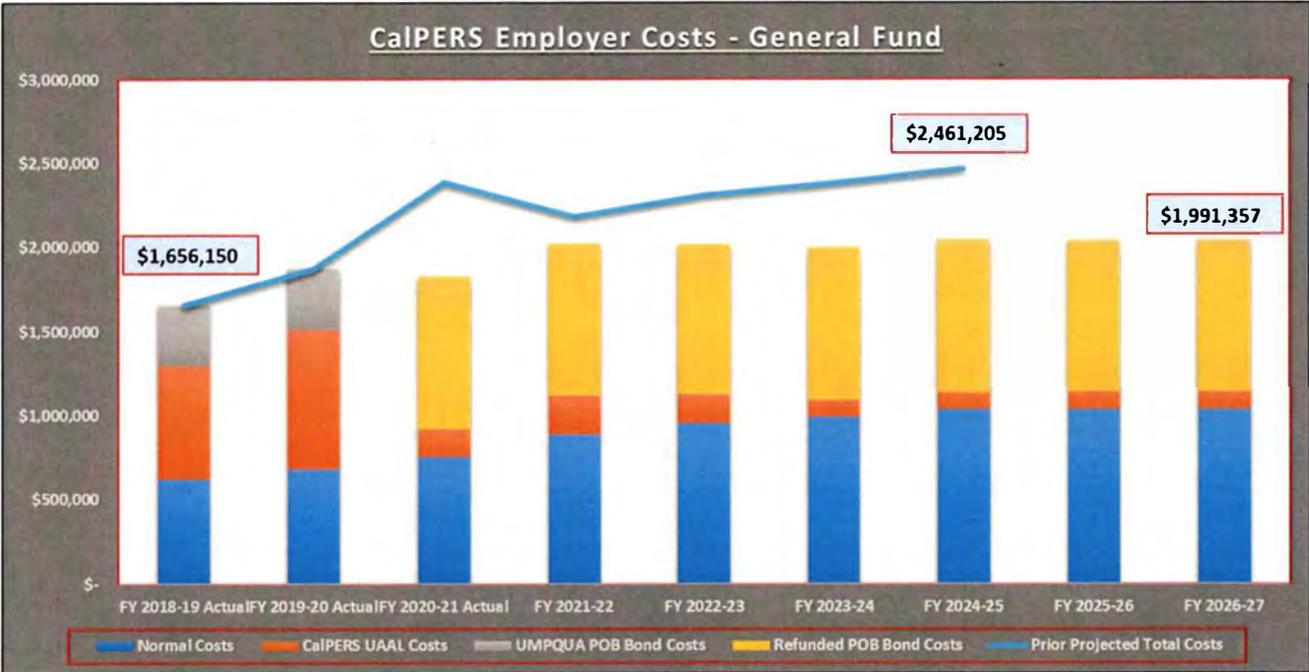
As a means to gauge the future ability to provide a consistent level of citywide services and programs, a Multi-Year Forecast has been developed for the City’s General Fund – the fund where the vast majority of non-enterprise services are accounted for.

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 deficit of \$386,409 is anticipated for FY 2022-23. As previously mentioned, this deficit is being recommended as a partial use of reserves added in FY 2020-21 (\$1.56 million) and expected to be added in FY 2021-22 (\$429,000) towards the Mill Street Pedestrian Plaza Project. All future years beginning in FY 2023-24 indicate a surplus is likely under the assumptions used to generate the activity in the forecast. These surpluses take 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 2023-24 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 \$2.0 million annually through FY 2026-27 (note: salary increases other than those approved by the City Council 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 2023-24, 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 21.1 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 \$3.6 million in ongoing annual costs related to Measure E staffing only would likely be required to be borne by the General Fund.

**CITY OF GRASS VALLEY
FISCAL YEAR 2022-23 FINAL BUDGET**

SCHEDULE OF FUNDS PRESENTED

Fund	Description
General Fund	Primary operating fund of the City; accounts for all activities except those legally or administratively required to be accounted for in other funds
Measure 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.
<i>Enterprise Funds:</i>	
Water Fund	Accounts for the operation, maintenance and capital activity of the City's water treatment and distribution system.
Sewer Fund	Accounts for the operation, maintenance and capital activity of the City's wastewater treatments plant and collections facilities.
<i>Special Revenue Funds:</i>	
Gas Tax Fund	Accounts for funds received and expended for street maintenance purposes as defined in Sections 2105, 2106, 2107 and 2107.5; 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 2022-23 FINAL BUDGET
SCHEDULE OF FUNDS PRESENTED

Fund	Description
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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 2022-23 FINAL BUDGET
SCHEDULE OF FUNDS PRESENTED

Fund	Description
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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 2022-23 FINAL BUDGET
SCHEDULE OF FUNDS PRESENTED

Fund	Description
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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

City of Grass Valley
Budgeted Funds Synopsis
Annual Operations and Fund Balance
Fiscal Year 2022-23 Final Budget Update

Fund - Description	Total Fund Balance 6/30/2021	-----FY 2021-22 Estimated-----		Estimated Fund Balance 6/30/2022	--FY 2022-23 Final Budget Update--		
		Fiscal Year 2021-22 Estimated Revenues	Expenditures		Fiscal Year 2022-23 Revenues	Expenditures	Estimated Fund Balance 6/30/2023
100 - General Fund	\$ 9,294,646	\$ 16,019,904	15,590,691	\$ 9,723,859	\$ 16,079,103	\$ 16,465,511	\$ 9,337,451
200 - Measure E Fund	4,427,568	6,812,500	6,225,264	5,014,804	6,915,000	11,209,872	719,932
Enterprise Funds							
500 - Water Enterprise Fund	\$ 3,584,982	\$ 2,295,000	2,517,088	\$ 3,362,894	\$ 2,300,000	4,504,768	\$ 1,158,126
510 - Sewer Enterprise Fund	7,206,573	5,095,000	4,851,298	7,450,275	5,110,000	7,478,540	5,081,735
Special Revenue Funds							
201 - Gas Tax Fund	\$ 94,633	\$ 828,994	723,000	\$ 200,627	\$ 734,250	\$ 853,000	\$ 81,877
202 - Traffic Safety Fund	1,523	160,100	156,000	5,623	160,100	156,000	9,723
203 - Fire Reserve Fund	186,912	98,123	50,000	235,035	1,500	50,000	186,535
204 - DUI Grant Fund	4,529	25	-	4,554	25	-	4,579
205 - EPA Site Grant Fund	(14,570)	188,640	174,070	-	-	-	-
206 - Developer Impact Fee Fund	3,609,159	172,931	390,552	3,391,538	50,000	2,148,589	1,292,949
225 - Vehicle Replacement Fund	39,030	134,189	143,823	29,396	-	29,396	-
450 - E. Daniels Park Fund	101,725	500	-	102,225	1,000	-	103,225
451 - Animal Shelter Fund	7,018	125	7,143	-	-	-	-
Capital Projects Funds							
300 - Capital Projects Fund	\$ 103,615	\$ 8,238,709	\$ 6,711,127	\$ 1,631,197	\$ 17,123,684	\$ 18,790,635	\$ (35,754)
310 - Special Projects Fund	466,059	6,565,622	35,828	6,995,853	5,000	6,000,000	1,000,853
Assessment District Funds							
210 - Whipering Pines Improvement Dist. L&L	\$ 38,548	\$ 24,990	21,396	\$ 42,142	\$ 27,534	\$ 44,154	\$ 25,522
211 - Litton Business Park Improvement Dist. L&L	5,422	5,757	4,176	7,003	6,219	8,179	5,043
212 - Morgan Ranch Improvement Dist. L&L	20,384	24,833	22,560	22,657	26,851	27,811	21,697
213 - Ventana Sierra Improvement Dist.	5,991	3,140	5,200	3,931	3,240	4,500	2,671
214 - Scotia Pines Improvement Dist.	7,793	3,917	9,097	2,613	4,234	5,314	1,533
215 - Morgan Ranch 2003-1 Improvement Dist. MA	19,325	580	610	19,295	545	10,500	9,340
216 - Morgan Ranch West BAD	10,871	900	528	11,243	785	5,750	6,278
217 - Morgan Ranch West Improvement Dist. L&L	8,281	510	663	8,128	510	4,000	4,638
218 - Ridge Meadows Improvement Dist. L&L	17,668	9,394	8,919	18,143	8,250	13,000	13,393
219 - Ridge Meadows BAD	14,334	1,950	719	15,565	735	6,700	9,600
Trust & Agency / Internal Service Funds							
770 - Downtown Assessment District Fund	\$ 17,190	\$ 56,100	50,000	\$ 23,290	\$ 56,100	70,000	\$ 9,390
780 - Grass Valley Successor Agency Fund	6,049,012	662,500	1,069,152	5,642,360	612,640	5,308,609	946,391

**City of Grass Valley
Budgeted Funds Synopsis
Annual Operations and Fund Balance
Fiscal Year 2022-23 Final Budget Update**

Fund - Description	Total Loans Receivable 6/30/2021	-----FY 2021-22 Estimated-----		Estimated Loans Receivable 6/30/2022	---FY 2022-23 Final Budget Update---		Estimated Loans Receivable 6/30/2023
		Fiscal Year 2021-22 Estimated Revenues	Expenditures		Fiscal Year 2022-23 Revenues	Expenditures	
CDBG & HOME Loan / Program Income Funds							
230 - 02-HOME-0586 Fund	\$ 4,290,378	\$ 50,000	-	\$ 4,340,378	\$ 50,000	-	\$ 4,390,378
231 - 09-HOME-6272 Fund	337,798	63,430	30	295,970	10,000	-	305,970
232 - 12-HOME-8564 Fund	406,559	149,659	130,835	281,059	12,000	15,000	293,059
233 - HOME Grant Fund	812,364	25,000	25,000	812,364	25,000	25,000	812,364
234 - 99-HOME-0369 Fund	312,109	5,000	75,002	387,109	5,000	-	392,109
235 - 00-HOME-0461 Fund	1,778,985	48,600	-	1,827,585	49,100	-	1,876,685
236 - 00-HOME-14968 Fund	-	3,824	-	-	500,000	500,000	475,000
240 - 04-STBG-1960 Fund	\$ 270,508	\$ 166,963	166,729	\$ 108,126	\$ 1,025	-	\$ 107,851
241 - CDBG Fund	-	-	7,277	-	-	8,000	-
242 - CDBG Revolving Fund	539,379	178,017	500	362,807	1,500	1,500	362,807
243 - CDBG Revolving Loan Fund	117,551	7,500	-	117,551	7,500	-	117,551
244 - CDBG Housing Fund	4,203	-	-	4,203	-	-	4,203
245 - 86-STBG-217 Fund	37	-	-	37	-	-	37
246 - 91-STBG-467 Fund	-	-	-	-	-	-	-
247 - 95-STBG-897 Fund	22,919	3,200	3,000	20,419	3,200	200	17,919
248 - 97-STBG-1118 Fund	-	-	-	-	-	-	-
249 - 99-STBG-1362 Fund	110,000	-	-	110,000	-	-	110,000
250 - CDBG Doris Drive Fund	37,231	3,400	191	34,031	3,400	191	34,012
251 - Housing Rehab Fund	356,944	10,000	200	353,944	10,000	200	350,744

Total Budget (Excluding CDBG & HOME):	Fund Balance June 30, 2021	Fiscal Year 2021-22 (Est.)		Est. Fund Balance June 30, 2022	Fiscal Year 2022-23		Est. Fund Balance June 30, 2023
		Revenues	Expenditures		Revenues	Expenditures	
General Fund	\$ 9,294,646	\$ 16,019,904	15,590,691	\$ 9,723,859	\$ 16,079,103	16,465,511	\$ 9,337,451
Measure E Fund	4,427,568	6,812,500	6,225,264	5,014,804	6,915,000	11,209,872	719,932
Enterprise Funds	10,791,555	7,390,000	7,368,386	10,813,169	7,410,000	11,983,308	6,239,861
Special Revenue Funds	4,029,959	1,583,627	1,644,588	3,968,998	946,875	3,236,985	1,678,888
Capital Projects Funds	569,674	14,804,331	6,746,955	8,627,050	17,128,684	24,790,635	965,099
Assessment District Funds	148,617	75,971	73,868	150,720	78,903	129,908	99,715
Trust & Agency Funds	6,066,202	718,600	1,119,152	5,665,650	668,740	5,378,609	955,781
Total:	\$ 35,328,221	\$ 47,404,933	38,768,904	\$ 43,964,250	\$ 49,227,305	73,194,828	\$ 19,996,727
LESS: Transfers:		\$ (2,291,553)	(2,291,553)		\$ (13,456,589)	(13,456,589)	
Total Operating Budget Net of Transfers:		\$ 45,113,380	36,477,351		\$ 35,770,716	59,738,239	

City of Grass Valley
Fiscal Year 2022-23 Final Budget
Capital Outlay / Projects Reconciliation

Fund	Capital Outlay / Project	Outlay	Project
<u>General Fund</u>			
- Information Services	Information Technology Equipment	\$ 50,000	
- Police	Police Equipment - Base Budget	\$ 5,000	
- Non-Departmental	Mill Street Pedestrian Plaza		\$ 400,000
<u>Measure E Fund</u>			
- Police	Police Vehicle Leases	\$ 175,000	
	Police Equipment - Vehicle Builds	50,000	
	Police Department Radio Infrastructure		\$ 500,000
- Fire	Fire Vehicle Leases	\$ 8,913	
	Fire Engine / Buildout	930,000	
	Fire Radios / Equipment	25,000	
	Utility Vehicles (3)	290,000	
- Parks	Measure E Parks Projects /Mtc		\$ 200,000
	Condon Parking Lot Improvement		200,000
	Bank Street Park Playground Upgrade		500,000
	Sierra College Fields		300,000
<u>Water Fund</u>			
	Water Line Replcmt - Linden / Church		\$ 300,000
	Empire Water Tank		200,000
	Water Line Project - Depot Street		530,000
	Jan/Hill Water Project		175,000
	Water Treatment Plant Maintenance		225,000
	Annual Water System Maintenance		400,000
	Annual Flushing Program		100,000
<u>Sewer Fund</u>			
	NPDES 2008-13 Project	\$ 60,000	
	Annual Sewer Maintenance		200,000
	Annual WWTP Projects		2,050,000
	2018 WWTP Improvements Project		50,000
	Slate Creek Lift Station Project		600,000
	Sewer Rate Study		75,000

City of Grass Valley
 Fiscal Year 2022-23 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>			
	Storm Drain Plan	\$	150,000
	Street Maintenance Projects		205,000
	Street Rehabilitation Projects		550,000
	Storm Drain Maintenance		35,000
	Sierra College Fields		3,000,000
	E Main / Murphy Improvements		800,000
	Wolf Creek Trail Project Study Report		120,000
	Mill Street Parking Lot		556,639
	McCourtney Road Pedestrian Impvmt		650,046
	Annual Sidewalk Repairs / Mtc		25,000
	Playground Maintenance Projects		50,000
	Bennett Street Bridge		110,000
	Matson Creek - Phase I		170,000
	Measure E Street Rehabilitation		2,035,000
	Fuel Station Installation		232,000
	Measure E Park Projects		3,230,000
	CDBG Memorial Park Facility Imprvmt		1,400,000
	Mill Street Pedestrian Plaza		5,171,950
	HSIP Improvements		300,000
	Citywide Captial Outlay / Projects Totals:	\$	1,533,913
		\$	25,855,635
		\$	27,389,548

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 2022-23 Proposed Budget
General Fund Revenue and Expenditure Detail

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
REVENUES				
Taxes	\$ 10,469,532	12,185,414	12,336,788	12,722,153
Franchises	789,343	886,159	883,000	910,000
Licenses	194,312	201,927	188,425	189,355
Services Charges / Fees	850,614	1,361,064	1,740,075	1,680,725
Interest & Use of Money	178,820	27,984	32,500	76,000
Other Agencies	302,488	515,690	815,116	481,870
Cost Reimbursements / Transfers	29,390	206,561	3,000	3,000
Other Revenues	63,006	169,020	21,000	16,000
Other Financing Sources	-	-	-	-
Total Revenues	\$ 12,877,505	15,553,819	16,019,904	16,079,103
EXPENDITURES				
City Council	\$ 29,202	31,365	30,385	31,585
City Manager	343,075	271,026	337,342	363,348
Finance Department	568,325	472,421	488,195	545,141
Personnel	11,664	28,434	35,500	30,500
Information Systems	178,735	408,582	250,400	295,127
City Attorney	230,301	167,130	200,000	225,000
Police Department	4,539,231	4,523,063	4,995,895	5,234,198
Police Department - Animal Control	196,612	178,199	226,801	264,028
Fire Department	2,153,259	2,567,289	3,309,706	3,420,592
Community Development - Planning	291,544	492,210	423,783	430,471
Community Development - Building	424,100	474,812	373,576	459,497
Public Works - Engineering	346,678	370,398	359,128	416,476
Public Works - Facilities	121,576	112,361	121,292	126,036
Public Works - Fleet Services	227,791	222,073	237,135	276,494
Public Works - Streets	496,521	474,231	515,610	512,190
Parks and Recreation - Swimming Pool	80,835	31,706	35,796	36,537
Parks and Recreation - Parks Maintenance	370,175	279,024	425,899	398,535
Parks and Recreation - Recreation	-	-	-	-
Non-Departmental	2,275,296	1,426,798	1,861,443	1,988,135
Debt Service	442,370	1,019,104	1,027,805	1,026,621
Appropriation for Contingency	-	250,000	250,000	250,000
Transfers Out	488,805	192,326	85,000	135,000
Total Expenditures	\$ 13,816,095	\$ 13,992,552	\$ 15,590,691	\$ 16,465,511
Excess / (Deficit) of Revenues over Expenditures	\$ (938,590)	1,561,267	429,213	(386,408)
Reserve Transfer to Impact Fee Fund	-	-	-	-
Beginning Fund Balance	\$ 8,671,969	7,733,379	9,294,646	9,723,859
Ending Fund Balance	\$ 7,733,379	9,294,646	9,723,859	9,337,451
Less - Designated Reserves:				
Construction Deposits	\$ 114,393	215,595	215,595	215,595
Police Department Property Deposits	69,430	63,409	63,409	63,409
Asset Forfeiture Funds	9,252	9,252	9,252	9,252
Narcotics Investigation	12,823	12,823	12,823	12,823
SMA Park Funds	-	-	-	-
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	22,394	14,232	14,232	14,232
Corporation Yard Remodel Reserve	-	-	400,000	400,000
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	\$ 1,730,497	3,204,745	3,233,958	2,847,550

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
General Fund Revenue Account Detail

Description	Actuals FY 2019-20	Actuals FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Property Taxes	\$ 2,806,980	2,990,699	3,055,000	3,145,900
RPTTF Residual Property Tax Distributions	277,421	310,844	280,500	286,110
Property Tax in Lieu of MVLFF	1,311,679	1,380,634	1,437,038	1,480,149
Sales Taxes	6,830,132	7,641,707	7,800,000	8,050,000
ERAF in Lieu of Sales Tax	-	-	-	-
Sales Tax Payment to Nevada County	(1,537,505)	(1,131,479)	(1,233,750)	(1,252,256)
Transient Occupancy Taxes	697,942	881,875	900,000	913,500
Real Estate Transfer Taxes	60,869	89,205	75,000	75,750
Property Tax Homeowners Exemption	22,014	21,929	23,000	23,000
Property Tax Payment to NCCFPD	-	-	-	-
TOTAL TAXES	\$ 10,469,532	12,185,414	12,336,788	12,722,153
Franchise - Gas & Electric	\$ 161,051	162,288	163,000	165,000
Franchise - Solid Waste	465,273	495,547	500,000	525,000
Franchise - Cable TV	163,019	228,324	220,000	220,000
TOTAL FRANCHISES	\$ 789,343	886,159	883,000	910,000
Business Licenses	\$ 191,394	201,894	185,925	186,855
Business License Penalties	2,918	33	2,500	2,500
TOTAL LICENSES	\$ 194,312	201,927	188,425	189,355
Planning Department Fees / Permits	\$ 50,446	102,579	130,000	65,000
Building Department Fees / Permits	250,965	339,917	250,000	235,000
Code Enforcement Penalties	34,746	-	-	-
Fire Department Fees / Permits	99,987	560,256	948,650	965,550
Fire Department Assessments	248,920	253,492	250,000	253,750
Public Works / Engineering Fees / Permits	16,558	15,290	13,500	13,500
Animal Shelter Fees / Other Revenues	35,160	35,881	71,000	71,000
Police Department Fees / Other Revenues	71,905	30,359	36,675	36,675
Parks Department Fees	41,927	23,290	40,250	40,250
TOTAL SERVICE CHARGES / FEES	\$ 850,614	1,361,064	1,740,075	1,680,725

**City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
General Fund Revenue Account Detail**

Description	Actuals FY 2019-20	Actuals FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Interest Earnings	\$ 178,820	27,984	32,500	76,000
Unrealized Gain / (Loss) on Investments	-	-	-	-
TOTAL INTEREST & USE OF MONEY	\$ 178,820	27,984	32,500	76,000
Motor Vehicle License Fees	\$ 10,178	9,436	9,500	9,500
Beverage Recycling Program	5,000	4,361	5,000	5,000
Public Safety - Proposition 172	113,776	109,853	140,035	154,870
Public Safety Grants	24,232	211,791	147,000	147,000
FEMA Grants	-	-	-	-
COPS Grant - AB 3229	125,000	100,000	332,495	160,000
SB-2 / LEAP Planning Grant	-	57,058	167,942	-
POST Reimbursements	17,041	12,094	7,644	-
Other State Reimbursements	-	4,000	4,000	4,000
ADA Disability (SB-1186 Fee)	7,261	7,097	1,500	1,500
TOTAL FROM OTHER AGENCIES	\$ 302,488	515,690	815,116	481,870
Expense Reimbursements	\$ 26,390	206,561	-	-
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	-	-	-	-
TOTAL COST REIMBURSEMENTS / TRANSFERS	\$ 29,390	206,561	3,000	3,000
TOTAL OTHER REVENUES	\$ 63,006	169,020	21,000	16,000
TOTAL OTHER FINANCING SOURCES	\$ -	-	-	-
TOTAL GENERAL FUND	\$ 12,877,505	15,553,819	16,019,904	16,079,103

**City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
General Fund**

Departmental Expenditure Account Detail

	<u>Actual FY 2019-20</u>	<u>Actual FY 2020-21</u>	<u>Updated Budget FY 2021-22</u>	<u>Proposed Budget FY 2022-23</u>
<u>City Administration</u>				
City Council - 101				
Personal Services	\$ 18,192	\$ 20,007	\$ 18,085	\$ 18,085
Services and Supplies	11,010	11,358	12,300	13,500
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	\$ 29,202	31,365	30,385	31,585
City Manager - 102				
Personal Services	\$ 324,958	242,210	316,797	342,648
Services and Supplies	18,117	28,816	20,545	20,700
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	\$ 343,075	271,026	337,342	363,348
Finance Department - 104				
Personal Services	\$ 361,451	364,725	441,895	473,841
Services and Supplies	206,874	107,696	46,300	71,300
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	\$ 568,325	472,421	488,195	545,141
Personnel - 103				
Personal Services	\$ -	-	-	-
Services and Supplies	11,664	28,434	35,500	30,500
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	\$ 11,664	28,434	35,500	30,500
Information Services - 105				
Personal Services	\$ -	-	-	-
Services and Supplies	207,893	271,498	334,000	408,545
Cost Allocation	(83,157)	-	(133,600)	(163,418)
Capital Outlay	53,999	137,084	50,000	50,000
Total:	\$ 178,735	408,582	250,400	295,127

**City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
General Fund**

Departmental Expenditure Account Detail

	<u>Actual FY 2019-20</u>	<u>Actual FY 2020-21</u>	<u>Updated Budget FY 2021-22</u>	<u>Proposed Budget FY 2022-23</u>
City Attorney - 106				
Personal Services	\$ -	-	-	-
Services and Supplies	230,301	167,130	200,000	225,000
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	\$ 230,301	167,130	200,000	225,000
<u>Public Safety:</u>				
Police - 201				
Personal Services	\$ 3,617,025	3,403,108	3,909,423	4,066,198
Services and Supplies	910,280	1,093,970	1,081,472	1,163,000
Capital Outlay	11,926	25,985	5,000	5,000
Total:	\$ 4,539,231	4,523,063	4,995,895	5,234,198
Police - Animal Control - 202				
Personal Services	\$ 136,804	149,257	189,601	225,028
Services and Supplies	59,808	28,942	37,200	39,000
Capital Outlay	-	-	-	-
Total:	\$ 196,612	178,199	226,801	264,028
Fire - 203				
Personal Services	\$ 1,587,994	1,979,554	2,670,156	2,774,967
Services and Supplies	565,265	587,735	639,550	645,625
Capital Outlay	-	-	-	-
Total:	\$ 2,153,259	2,567,289	3,309,706	3,420,592
<u>Community Development</u>				
Planning - 301				
Personal Services	\$ 254,429	319,847	339,583	366,271
Services and Supplies	37,115	172,363	84,200	64,200
Capital Outlay	-	-	-	-
Total:	\$ 291,544	492,210	423,783	430,471

**City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
General Fund**

Departmental Expenditure Account Detail

	<u>Actual FY 2019-20</u>	<u>Actual FY 2020-21</u>	<u>Updated Budget FY 2021-22</u>	<u>Proposed Budget FY 2022-23</u>
Building - 302				
Personal Services	\$ 350,916	361,010	246,826	392,747
Services and Supplies	73,184	113,802	126,750	66,750
Capital Outlay	-	-	-	-
Total:	\$ 424,100	474,812	373,576	459,497
<u>Public Works</u>				
Engineering - 401				
Personal Services	\$ 327,768	350,213	347,128	404,476
Services and Supplies	18,910	20,185	12,000	12,000
Capital Outlay	-	-	-	-
Total:	\$ 346,678	370,398	359,128	416,476
Facilities - 404				
Personal Services	\$ 74,628	73,144	77,192	81,936
Services and Supplies	46,948	39,217	44,100	44,100
Capital Outlay	-	-	-	-
Total:	\$ 121,576	112,361	121,292	126,036
Fleet Services - 403				
Personal Services	\$ 145,307	149,354	171,135	210,494
Services and Supplies	82,484	72,719	66,000	66,000
Capital Outlay	-	-	-	-
Total:	\$ 227,791	222,073	237,135	276,494
Streets - 402				
Personal Services	\$ 379,815	343,974	403,110	394,190
Services and Supplies	116,706	130,257	112,500	118,000
Capital Outlay	-	-	-	-
Total:	\$ 496,521	474,231	515,610	512,190

**City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
General Fund**

Departmental Expenditure Account Detail

	<u>Actual FY 2019-20</u>	<u>Actual FY 2020-21</u>	<u>Updated Budget FY 2021-22</u>	<u>Proposed Budget FY 2022-23</u>
<u>Parks and Recreation</u>				
Swimming Pool - 502				
Personal Services	\$ 30,729	16,067	14,446	15,182
Services and Supplies	50,106	15,639	21,350	21,355
Capital Outlay	-	-	-	-
Total:	\$ 80,835	31,706	35,796	36,537
Parks Maintenance - 501 / 504				
Personal Services	\$ 190,540	202,763	193,899	223,535
Services and Supplies	179,635	76,261	232,000	175,000
Capital Outlay	-	-	-	-
Total:	\$ 370,175	279,024	425,899	398,535
Recreation - XX (In Parks FY 2020-21 Amended)				
Personal Services	\$ -	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Total:	\$ -	-	-	-
<u>Non-Departmental / Other</u>				
Non-Departmental - 601				
Personal Services	\$ 1,136,908	440,487	455,249	400,682
Services and Supplies	1,091,399	1,140,468	1,036,194	1,187,453
Cost Allocation	-	-	-	-
Appropriation for Contingency	6,366	95,843	250,000	250,000
Reimbursable Costs	40,623	-	-	-
Capital Outlay	-	-	370,000	400,000
Total:	\$ 2,275,296	1,676,798	2,111,443	2,238,135

City of Grass Valley
 Fiscal Year 2022-23 Proposed Budget
 General Fund

Departmental Expenditure Account Detail

	<u>Actual FY 2019-20</u>	<u>Actual FY 2020-21</u>	<u>Updated Budget FY 2021-22</u>	<u>Proposed Budget FY 2022-23</u>
Debt Service - 5275				
Facility Improvements	-	-	-	-
Pension Obligation Bonds	\$ 360,633	908,914	904,191	890,326
Opterra Solar / Backhoe Leases	81,737	110,190	123,614	136,295
Total:	\$ 442,370	1,019,104	1,027,805	1,026,621
Transfers Out - 5899				
Capital Projects - Fund 180	\$ 488,805	192,326	85,000	135,000
Vehicle Replacement - Fund 310	-	-	-	-
Fire Reserve Fund - Fund 121	-	-	-	-
Dorsey Marketplace - 6208 (Reimbursed)	-	-	-	-
Total:	\$ 488,805	192,326	85,000	135,000
Total Appropriations - General Fund	\$ 13,816,095	\$ 13,992,552	\$ 15,590,691	\$ 16,465,511
Total Personal Services:	\$ 8,937,464	\$ 8,415,720	\$ 9,794,525	\$ 10,390,280
Total Services and Supplies:	3,917,699	4,106,490	4,141,961	4,372,028
Total Cost Allocations:	(83,157)	-	(133,600)	(163,418)
Total Capital Outlay:	65,925	163,069	425,000	455,000
Total Debt Service:	442,370	1,019,104	1,027,805	1,026,621
Total Reimbursable Costs:	40,623	-	-	-
Total Transfers Out:	488,805	192,326	85,000	135,000
Total Appropriation For Contingency:	6,366	95,843	250,000	250,000

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Measure E Fund (Fund 200)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Measure N Sales Tax	\$ -	-	-	-
Measure E Sales Tax	5,886,331	6,634,724	6,800,000	6,900,000
Fire Department Response Reimbursement	12,565	23,087	5,000	5,000
Interest Income	60,635	17,371	7,500	10,000
Other Income	15,556	5,790	-	-
	<u>\$ 5,975,087</u>	<u>6,680,972</u>	<u>6,812,500</u>	<u>6,915,000</u>
Expenditures:				
Police - Personal Services	\$ 1,040,810	1,442,142	1,444,845	1,552,828
Police - Non-Personal Services	30,219	46,818	187,500	188,475
Fire - Personal Services	882,415	902,742	1,208,751	1,336,292
Fire - Non-Personal Services	100,951	95,286	172,894	175,204
Public Works - Personal Services	-	-	-	-
Public Works - Non-Personal Services	4,208	20,433	-	-
Safety - CalPERS UAAL Amortization	113,702	253,308	181,829	161,805
Safety - Liability Insurance	45,168	58,965	60,475	82,711
Safety - Worker's Compensation Costs	64,089	43,734	61,504	59,644
Police - Capital Outlay	227,748	129,937	265,000	725,000
Fire - Capital Outlay	796,883	265,298	28,913	1,253,913
Debt Service - Parks Funding	-	-	-	654,000
Direct Capital Outlay - Streets & Parks	2,940,100	1,011,674	1,330,000	1,200,000
Transfers Out - Capital Projects Fund	2,287,583	916,780	1,268,553	3,820,000
Transfers Out - Gas Tax Fund	-	-	15,000	-
	<u>\$ 8,533,876</u>	<u>5,187,117</u>	<u>6,225,264</u>	<u>11,209,872</u>
Excess (deficit) of revenues over expenditures	<u>\$ (2,558,789)</u>	<u>1,493,855</u>	<u>587,236</u>	<u>(4,294,872)</u>
Beginning Fund Balance	\$ 5,492,502	2,933,713	4,427,568	5,014,804
Ending Fund Balance	<u>\$ 2,933,713</u>	<u>4,427,568</u>	<u>5,014,804</u>	<u>719,932</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Measure E Fund (Fund 200)

Capital Expenditure Detail

Capital Expenditures	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Police Capital - Vehicles / Buildout	\$ 80,243	118,900	195,000	175,000
Police Capital - Equipment	147,505	11,037	70,000	50,000
Fire Capital - Fire Truck	564,063	-	-	930,000
Fire Capital - Vehicles / Buildout	213,497	8,311	8,913	298,913
Fire Capital - Equipment / Radios	19,323	256,987	20,000	25,000
63910 - Police Dept. Radio Infrastructure	-	6,428	900,000	500,000
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	1,005,246	430,000	200,000
XXXX - Condon Parking Lot Improvement	-	-	-	200,000
XXXX - Bank Street Park Playground Upgrade	-	-	-	500,000
XXXX - Sierra College Fields	-	-	-	300,000
Trf to Gas Tax 61220 - Annual Street Mtc	-	-	15,000	105,000
Trf to Capital 61330 - Annual Street Rehab	-	38,726	-	-
Trf to Capital 61420 - Pavement Mgmt Plan	-	1,699	-	-
Trf to Capital 63850 - Measure E Street Projects	-	806,290	20,000	2,035,000
Trf to Capital 64140 - Measure E Parks	-	60,017	50,000	230,000
Trf to Capital 64150 - Memorial Park Pool / Fac	-	10,048	800,000	400,000
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	-	-	10,000	-
Trf to Capital 63850 - Measure E Park Projects	2,161,620	-	-	-
Trf to Capital 66005 - Mill Street Ped Plaza	-	-	150,000	1,000,000
Trf to Capital 66006 - Slate Creek Drainage	-	-	233,553	-
Trf to Capital 66007 - HSIP Improvements	-	-	5,000	50,000
	\$ 6,252,314	2,323,689	2,907,466	6,998,913

FY 2022-23 Staff Allocations - Measure E Fund:

Police Department - 10.9 FTE

Fire Department - 10.2 FTE

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Water Fund (Fund 500)

	Actuals FY 2019-20	Actuals FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Water User Fees	\$ 2,291,388	2,241,783	2,200,000	2,200,000
Water Connection Fees	118,660	184,881	20,000	20,000
Lease Revenues	47,390	45,707	50,000	50,000
Interest Earnings	80,612	126,435	15,000	20,000
Miscellaneous Revenues	15,658	25	10,000	10,000
Proceeds of Debt	-	-	-	-
Transfers In From Other Funds	-	-	-	-
	<u>\$ 2,553,708</u>	<u>2,598,831</u>	<u>2,295,000</u>	<u>2,300,000</u>
Expenditures:				
Administration - Personal Services	\$ 179,380	154,301	184,009	218,752
Administration - Non-Personal Services	185,431	195,826	190,000	190,000
Plant - Personal Services	193,217	179,566	169,497	186,266
Plant - Non-Personal Services	586,749	455,248	580,000	580,000
Distribution - Personal Services	226,642	183,765	209,532	248,861
Distribution - Non-Personal Services	165,953	152,723	140,000	140,000
CalPERS UAAL Payment	85,895	11,136	11,500	8,500
Workers Compensation Expenses	24,177	11,376	35,000	20,000
Debt Service	329,064	329,547	470,750	400,680
Information Technology Cost Allocation	41,579	-	51,800	81,709
Capital Outlay	108,281	1,172	-	-
Capital Expenses	2,349,351	114,845	275,000	1,930,000
Transfers Out - Capital Projects Fund	39,042	29,650	200,000	500,000
	<u>\$ 4,514,761</u>	<u>1,819,155</u>	<u>2,517,088</u>	<u>4,504,768</u>
Excess (deficit) of revenues over expenditures	\$ (1,961,053)	779,676	(222,088)	(2,204,768)
Beginning Fund Balance	\$ 4,766,359	2,805,306	3,584,982	3,362,894
Ending Fund Balance	<u>\$ 2,805,306</u>	<u>3,584,982</u>	<u>3,362,894</u>	<u>1,158,126</u>
Reserved Fund Balance:				
Safe Drinking Water Loan Debt Svc. Reserve	\$ 148,700	148,700	148,700	148,700
Trustee Cash - Capital Leases Payable	-	-	-	-
Pension Reserve	75,000	75,000	75,000	75,000
Working Capital Reserve	325,000	325,000	325,000	325,000
Water System Reinvestment Reserve	360,663	360,663	360,663	360,663
Emergency Reserve	300,000	300,000	300,000	300,000
Connection Fee Capital Reserve	-	-	-	-
Unobligated Fund Balance	<u>\$ 1,595,943</u>	<u>2,375,619</u>	<u>2,153,531</u>	<u>(51,237)</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Water Fund (Fund 500)

Capital Expenditure Detail

Capital Expenditures	Actuals FY 2019-20	Actuals FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Trf Capital 61430 - Financial System Replmt	\$ 17,167	29,650	-	-
Trf Capital 63420 - City Hall / PD Security	-	-	-	-
Trf Capital 63740 - Florence Avenue Project	-	-	-	-
Trf Capital 63900 - Aerial Survey Update	21,875	-	-	-
Trf Capital 64150 - Memorial Park CDBG Project	-	-	200,000	500,000
XXXX - Water Line Repl - Linden / Church	-	-	-	300,000
65170 - Treatment Plant Security	110,248	-	-	-
65210 - Water Systems Plan	18,283	-	-	-
65240 - Empire Water Tank	-	-	-	200,000
65280 - 2011 Water Line (Depot Street)	-	-	-	530,000
65300 - Jan/Hill Water Project	-	-	-	175,000
65330 - Water Treatment Plant Maintenance	356,750	54,105	-	225,000
65340 - Annual Water System Maintenance	137,590	60,727	200,000	400,000
65350 - Annual Flushing Program	578	-	-	100,000
65230 - Water Rate Impact Fee Study	-	-	75,000	-
65370 - Richardson St Line Replacement	1,725,902	13	-	-
	\$ 2,388,393	144,495	475,000	2,430,000

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Sewer Fund (Fund 510)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Wastewater Service Fees	\$ 4,823,616	4,792,139	4,750,000	4,750,000
Industrial Waste Permits	250,491	362,183	250,000	250,000
Sewer Connection Fees	155,347	428,155	50,000	50,000
Grants	2,210,005	1,513,809	-	-
Lease Agreement Revenues	-	-	-	-
Miscellaneous Revenues	32,422	-	5,000	5,000
Interest Earnings	113,212	16,668	40,000	55,000
Expense Reimbursements	798	-	-	-
Gain on Sales of Assets	-	-	-	-
Transfers In From Other Funds	-	-	-	-
	\$ 7,585,891	7,112,954	5,095,000	5,110,000
Expenditures:				
Administration - Personal Services	\$ 204,500	182,033	232,850	277,564
Administration - Non-Personal Services	351,193	385,774	325,000	325,000
Plant - Personal Services	652,028	784,471	741,295	629,159
Plant - Non-Personal Services	1,335,754	1,259,149	1,350,000	1,350,000
Collection - Personal Services	261,275	184,535	280,263	183,380
Collection - Non-Personal Services	134,014	90,433	80,000	80,000
CalPERS UAAAL Payment	203,752	32,675	33,655	17,000
Workers Compensation Costs	39,124	28,994	85,000	32,575
Debt Service	1,301,860	1,448,310	1,626,435	1,467,153
Information Technology Cost Allocation	41,579	-	51,800	81,709
Other Expenses	-	-	-	-
Capital Outlay - Equipment	999,385	-	-	-
Capital Expenses	4,229,799	1,429,108	45,000	3,035,000
Transfers Out - Capital Projects Fund	234,137	29,650	-	-
	\$ 9,988,400	5,855,132	4,851,298	7,478,540
Excess (deficit) of revenues over expenditures	\$ (2,402,509)	1,257,822	243,702	(2,368,540)
Beginning Fund Balance	\$ 8,351,260	5,948,751	7,206,573	7,450,275
Ending Fund Balance	\$ 5,948,751	7,206,573	7,450,275	5,081,735
Reserved Fund Balance:				
Bond Reserve	\$ 44,512	-	-	-
Trustee Cash - Leases and Other Debt	587,972	1,109,052	1,109,052	1,109,052
FHMA Debt Service Reserve	134,362	134,362	134,362	134,362
Glenbrook Sewer Improvement Reserve	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	-	-	-	-
Unobligated Fund Balance	\$ 1,494,770	2,452,272	2,695,974	327,434

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Sewer Fund (Fund 510)

Capital Expenditure Detail

<u>Capital Expenditures</u>	<u>Actual FY 2019-20</u>	<u>Actual FY 2020-21</u>	<u>Updated Budget FY 2021-22</u>	<u>Proposed Budget FY 2022-23</u>
Trf Capital 61430 - Financial System Replcmt	\$ 17,167	29,650	-	-
Trf Capital 63270 - Peabody Creek Restoration	15,000	-	-	-
Trf Capital 63740 - Florence Avenue Project	-	-	-	-
Trf Capital 63420 - WWTP Video Project	-	-	-	-
Trf Capital 63360 - Wolf Creek Trail Project	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	1,154,085	-	-	-
66820 - Annual Sewer Maintenance	111,184	20,157	5,000	200,000
66890 - Annual WWTP Projects	62,681	154,261	5,000	2,050,000
66910 - GV Sewer System	-	-	-	-
66920 - Ocean Avenue Replacement	-	-	-	-
66960 - 2018 WWTP Improvements Project	2,568,480	1,247,245	-	50,000
66940 - Slate Creek Lift Station	5,991	7,445	10,000	600,000
XXXX - Lift Station Upgrades	-	-	-	-
XXXX - Sewer Rate Study	-	-	25,000	75,000
	<u>\$ 4,463,937</u>	<u>1,458,758</u>	<u>45,000</u>	<u>3,035,000</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Gas Tax Fund (Fund 201)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Section 2103 Apportionment	\$ 88,674	85,832	109,054	126,658
Section 2105 Apportionment	65,600	65,543	76,062	82,971
Section 2106 Apportionment	92,086	92,323	104,859	114,131
Section 2107 Apportionment	82,832	88,690	103,656	113,351
Section 2107.5 Apportionment	3,000	3,000	3,000	3,000
Road Repair / Accountability Act / Loan Repay	222,734	238,498	266,363	293,139
Proposition 42 Local Improvements	14,457	-	-	-
LTF / RSTP Funding (NCTC Pass-Through)	-	-	150,000	-
Transfers In - Measure E Fund	-	-	15,000	-
Interest Earnings	6,499	3,497	1,000	1,000
	<u>\$ 575,882</u>	<u>577,383</u>	<u>828,994</u>	<u>734,250</u>
Expenditures:				
Capital Outlay - Street Sweeper	\$ -	-	-	-
Transfers Out - General Fund	3,000	-	3,000	3,000
Transfers Out - Traffic Safety Fund	100,000	175,147	140,000	140,000
Transfers Out - Capital Projects Fund	1,412,682	631,620	580,000	710,000
	<u>\$ 1,515,682</u>	<u>806,767</u>	<u>723,000</u>	<u>853,000</u>
Excess (deficit) of revenues over expenditures	\$ (939,800)	(229,384)	105,994	(118,750)
Beginning Fund Balance	\$ 1,263,817	324,017	94,633	200,627
Ending Fund Balance	<u>\$ 324,017</u>	<u>94,633</u>	<u>200,627</u>	<u>81,877</u>

Capital Expenditure Detail

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Capital Expenditures				
Trf to Capital 61220 - Street Maintenance	\$ 39,850	122,296	25,000	100,000
Trf to Capital 61300 - Dorsey Drive	-	-	-	-
Trf to Capital 61330 - Street Rehab	1,341,231	505,000	550,000	550,000
Trf to Capital 61370 - Signal Maintenance	236	-	-	-
Trf to Capital 63630 - Annual Sidewalks	31,365	4,324	5,000	25,000
Trf to Capital 63350 - Wolf Creek Trail	-	-	-	-
Trf to Capital XXXX - Bennet St Bridge	-	-	-	35,000
	<u>\$ 1,412,682</u>	<u>631,620</u>	<u>580,000</u>	<u>710,000</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Traffic Safety Fund (Fund 202)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Parking Citation Revenue	\$ 34,465	19,452	20,000	20,000
Transfer In - Gas Tax Fund	100,000	175,147	140,000	140,000
Expense Reimbursements	-	-	-	-
Interest Earnings	457	(90)	100	100
	<u>\$ 134,922</u>	<u>194,509</u>	<u>160,100</u>	<u>160,100</u>
Expenditures:				
Utilities Costs	\$ 118,503	108,076	125,000	125,000
Professional Services / Contracts	66,706	52,408	30,000	30,000
Parking Citations	-	-	1,000	1,000
	<u>\$ 185,209</u>	<u>160,484</u>	<u>156,000</u>	<u>156,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ (50,287)</u>	<u>34,025</u>	<u>4,100</u>	<u>4,100</u>
Beginning Fund Balance	\$ 17,785	(32,502)	1,523	5,623
Ending Fund Balance	<u>\$ (32,502)</u>	<u>1,523</u>	<u>5,623</u>	<u>9,723</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Fire Reserve Fund (Fund 203)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Strike Team Revenues	\$ 3,767	131,212	97,123	-
Transfers In - General Fund (Residual)	-	-	-	-
Interest Earnings	1,960	825	1,000	1,500
	<u>\$ 5,727</u>	<u>132,037</u>	<u>98,123</u>	<u>1,500</u>
Expenditures:				
Fire Department Expenditures	\$ 22,635	27,359	50,000	50,000
	<u>\$ 22,635</u>	<u>27,359</u>	<u>50,000</u>	<u>50,000</u>
Excess (deficit) of revenues over expenditures	\$ (16,908)	104,678	48,123	(48,500)
Beginning Fund Balance	\$ 99,142	82,234	186,912	235,035
Fund Balance Reserved - Nev. City Apparatus	\$ -	-	15,000	15,000
Ending Fund Balance	<u>\$ 82,234</u>	<u>186,912</u>	<u>220,035</u>	<u>171,535</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
DUI Grant Fund (Fund 204)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Other Revenues	\$ -	-	-	-
Interest Earnings	56	14	25	25
	<u>56</u>	<u>14</u>	<u>25</u>	<u>25</u>
Expenditures:				
Safety Expenditures	\$ 2,272	-	-	-
	<u>2,272</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (2,216)	14	25	25
Beginning Fund Balance	\$ 6,731	4,515	4,529	4,554
Ending Fund Balance	<u>\$ 4,515</u>	<u>4,529</u>	<u>4,554</u>	<u>4,579</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
EPA Site Grant Fund (Fund 205)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Grant Revenues	\$ 172,759	120,424	188,640	-
Interest Earnings	-	-	-	-
	<u>\$ 172,759</u>	<u>120,424</u>	<u>188,640</u>	<u>-</u>
Expenditures:				
EPA Site Assessment Expenditures	\$ 163,691	121,841	174,070	-
	<u>\$ 163,691</u>	<u>121,841</u>	<u>174,070</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 9,068	(1,417)	14,570	-
Beginning Fund Balance	\$ (22,221)	(13,153)	(14,570)	-
Ending Fund Balance	<u>\$ (13,153)</u>	<u>(14,570)</u>	<u>-</u>	<u>-</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Developer Impact Fee Fund (Fund 206)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Local Drainage Impact Fees	\$ 10,903	38,625	10,591	-
Fire Services Impact Fees	23,233	64,197	14,461	-
Police Services Impact Fees	9,231	25,249	7,143	-
Admin / General Facilities Impact Fees	12,657	34,525	7,246	-
Subdivision Map Act Fees	-	4,700	-	-
Regional Circulation Impact Fees	-	3,902	-	-
Regional Storm Drainage Impact Fees	-	-	-	-
Parks / Recreation Impact Fees	75,499	205,840	37,932	-
GV Transportation Improvement Impact Fees	78,447	231,586	53,300	-
GV Transportation Administrative Fees	3,320	6,137	529	-
Glenbrook Basin Traffic Impact Fees	-	1,388	1,729	-
McKnight Way Recapture Impact Fees	-	5,580	-	-
Interest Earnings	65,931	28,391	40,000	50,000
	<u>\$ 279,221</u>	<u>650,120</u>	<u>172,931</u>	<u>50,000</u>
Expenditures:				
Police Department Capital Outlay	\$ -	-	17,795	-
Fire Department Capital Outlay	-	-	103,829	-
Property Purchases	-	-	268,928	-
Transfers Out - General Fund	-	-	-	-
Net Transfers Out - Capital Projects Fund	310,683	-	-	2,148,589
	<u>\$ 310,683</u>	<u>-</u>	<u>390,552</u>	<u>2,148,589</u>
Excess (deficit) of revenues over expenditures	\$ (31,462)	650,120	(217,621)	(2,098,589)
Beginning Fund Balance	\$ 2,990,501	2,959,039	3,609,159	3,391,538
Ending Fund Balance	\$ 2,959,039	3,609,159	3,391,538	1,292,949

Capital Expenditure Detail

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Capital Expenditures				
Trf Capital 66005 - Mill Street Pedestrian Mall	\$ -	-	-	471,950
Trf Capital 61100 - Storm Drain Plan	-	-	-	150,000
Trf Capital 63300 - East Main Street Impvmt	(2,943)	-	-	800,000
Trf Capital 63440 - Mill Street Parking Lot	-	-	-	556,639
Trf Capital 63420 - City Hall / PD Security	45,000	-	-	-
Trf Capital 63750 - Playground Maintenance	-	-	-	-
Trf Capital 63770 - McKnight Analysis	-	-	-	-
Trf Capital 63970 - East Main Improvements	-	-	-	-
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>\$ 310,683</u>	<u>-</u>	<u>-</u>	<u>2,148,589</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Developer Impact Fee Fund (Fund 206)

Fund Balance Detail

Fund Balances	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Reserve for Parking In Lieu	\$ 73,001	75,152	75,152	75,152
Reserve for Local Circulation	458,439	471,951	471,951	1
Reserve for Local Drainage	223,219	279,872	290,463	140,463
Reserve for Police Services	10,526	45,736	35,084	35,084
Reserve for Fire Services	32,727	101,592	12,224	12,224
Reserve for Admin / General Facilities	23,315	71,759	79,005	79,005
Reserve for Regional Circulation	774,428	801,177	532,249	-
Reserve for Regional Drainage	149,762	153,994	153,994	-
Reserve for Parks and Recreation	275,232	266,011	303,943	303,943
Reserve for SMA Map Act Fees	33,576	39,292	39,292	39,292
Reserve for GVTIF	917,600	1,261,370	1,314,670	514,670
Reserve for GVTIF Administration	17,307	27,407	27,936	27,936
Reserve for Glenbrook Basin	3,691	5,032	6,761	6,761
Reserve for Glenbrook Basin Administration	102	268	268	268
Reserve for McKnight Recapture	10,050	15,958	15,958	15,958
Unobligated Fund Balance	(29,109)	(7,412)	32,588	42,192
	\$ 2,973,866	3,609,159	3,391,538	1,292,949

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Vehicle Replacement Fund (Fund 225)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Transfers In - General Fund	\$ -	-	-	-
Transfers In - Measure N Fund	-	-	-	-
Other Revenues - Surplus Sales	5,200	-	134,189	-
Interest Earnings	1,759	12	-	-
	<u>\$ 6,959</u>	<u>12</u>	<u>134,189</u>	<u>-</u>
Expenditures:				
Capital Outlay - Vehicle Replacement	\$ -	-	110,729	-
Vehicle Lease Expenses	32,824	31,476	33,094	29,396
	<u>\$ 32,824</u>	<u>31,476</u>	<u>143,823</u>	<u>29,396</u>
Excess (deficit) of revenues over expenditures	\$ (25,865)	(31,464)	(9,634)	(29,396)
Beginning Fund Balance	\$ 96,359	70,494	39,030	29,396
Ending Fund Balance	<u>\$ 70,494</u>	<u>39,030</u>	<u>29,396</u>	<u>-</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
E. Daniels Park Fund (Fund 450)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Other Revenues	\$ -	-	-	-
Interest Earnings	2,205	316	500	1,000
	<u>\$ 2,205</u>	<u>316</u>	<u>500</u>	<u>1,000</u>
Expenditures:				
Park Expenditures	\$ -	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 2,205	316	500	1,000
Beginning Fund Balance	\$ 99,204	101,409	101,725	102,225
Ending Fund Balance	<u>\$ 101,409</u>	<u>101,725</u>	<u>102,225</u>	<u>103,225</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Animal Shelter Fund (Fund 451)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Other Revenues	\$ -	-	-	-
Interest Earnings	354	3	125	-
	354	3	125	-
Expenditures:				
Police Expenditures	\$ 14,492	-	7,143	-
Trf to Capital - 63420 - City Hall / GVPS Security	9,586	-	-	-
	\$ 24,078	-	7,143	-
Excess (deficit) of revenues over expenditures	\$ (23,724)	3	(7,018)	-
Beginning Fund Balance	\$ 30,739	7,015	7,018	-
Ending Fund Balance	\$ 7,015	7,018	-	-

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Capital Projects Fund (Fund 300)

Revenues:	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Federal Aid / FEMA	\$ -	-	1,533,049	1,533,049
Misc. Intergovernmental Revenue	-	-	420,000	-
RSTP Funding	826,682	240,000	-	-
LTF Funding - NCTC	125,000	-	-	-
Miscellaneous Grants	5,262	532,645	-	-
CARES Act Funding	-	158,846	-	-
PSPS Grant (Cal OES)	230,000	-	-	-
CMAQ / SRF / HSIP / ATP Misc Grant Revenues	541,711	457,846	152,107	1,277,046
General Expense Reimbursements	2,855	5,146	-	-
Insurance Reimbursements / Payments	-	-	-	-
Interest Earnings	1,502	-	-	-
Transfers In - General Fund	488,805	192,326	85,000	135,000
Transfer In - Measure E Fund	2,287,583	916,780	1,268,553	3,820,000
Transfer In - Gas Tax Fund	1,412,683	631,620	580,000	710,000
Transfers In - Mitigation Fee Fund	310,683	-	-	2,148,589
Transfers In - Spl Proj Fund	88,959	1,324,385	-	6,000,000
Transfers In - Water Fund	39,042	29,650	200,000	500,000
Transfers In - Sewer Fund	234,137	29,650	-	-
Transfers In - Animal Shelter Fund	9,586	-	-	-
CDBG Funding	-	366,094	4,000,000	1,000,000
	\$ 6,604,490	4,884,988	8,238,709	17,123,684

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Capital Projects Fund (Fund 300)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Capital Projects Expenditures:				
61100 - Storm Drain Plan	\$ -	-	-	150,000
61220 - 2009 Street Maintenance Projects	37,396	122,296	25,000	205,000
61330 - Annual Street Rehabilitation	1,470,046	783,426	550,000	550,000
61360 - Annual Storm Drain Maintenance	66,185	46,379	35,000	35,000
61370 - Annual Signal Maintenance	236	-	-	-
61380 - COVID-19 Expenditures	89,675	156,214	-	-
61390 - PSPS Grant Projects	-	43,324	-	-
61400 - ARPA Expenditures	-	4,559	-	-
61410 - Public Education / Outreach Project	1,668	-	-	-
61420 - Pavement Mgmt Plan	-	1,699	-	-
61430 - Financial System Replacement	209,334	163,124	-	-
61450 - Memorial Park Pool Renovation	-	10,048	-	-
62610 - NCTC Planning	3,220	5,707	-	-
XXXX - Sierra College Field	-	-	-	3,000,000
63260 - Storm Damage / Repairs	58,782	206,259	-	-
63270 - Peabody Creek Restoration	500,101	53,415	-	-
63280 - 2021 Winter Storm Damage	-	-	502,574	-
63300 - E Main / Murphy Improvements	-	-	-	800,000
63310 - Pickle Ball Project	-	-	-	-
63340 - NE Sidewalk	4,882	-	-	-
63350 - Wolf Creek Trail Project Study Report	4,998	49,129	75,000	120,000
63360 - Wolf Creek Trail Phase I	583,112	-	-	-
63370 - Condon Connector	19,885	461,327	-	-
63380 - Grass Valley Entrance Sign	6,902	-	-	-
63400 - Condon Park Access	-	-	-	-
63420 - City Hall / GVPD Security^	161,184	-	-	-
63430 - South Auburn Parking Lot	-	-	-	-
63440 - Mill Streert Parking Lot	11,440	4,189	10,000	556,639
63450 - McCourtney Road Ped Imp	-	2,004	-	650,046
63570 - Richardson Street Line Replacement	-	-	-	-
63630 - Annual Sidewalk Repairs / Maintenance	35,620	4,324	5,000	25,000
63740 - Florance Avenue Project	-	-	-	-
63750 - Playground Maintenance Projects	55	162	50,000	50,000
XXXX - Bennett Street Bridge	-	-	-	110,000
63820 - Maston Creek Phase I	177	-	-	170,000
63850 - Measure E Street Rehabilitation	2,170,891	806,290	20,000	2,035,000
63900 - Aerial Survey Update	125,728	39,959	-	-
63970 - E Main Improvements	-	-	-	-
XXXX - Fuel Station Installation	-	-	-	232,000
64140 - Measure E Park Projects	-	60,016	50,000	3,230,000
64150 - CDBG Memorial Park Facility Impv	-	366,094	5,000,000	1,400,000
66005 - Mill Street Pedestrian Plaza	-	2,030	150,000	5,171,950
66950 - Wolf Creek Trail Phase I	-	-	-	-
66007 - HSIP Improvements	-	-	5,000	300,000
66006 - Slate Creek Drainage	-	-	233,553	-
	\$ 5,561,517	3,391,974	6,711,127	18,790,635
Excess (deficit) of revenues over expenditures	\$ 1,042,973	1,493,014	1,527,582	(1,666,951)
Beginning Fund Balance	\$ (2,432,372)	(1,389,399)	103,615	1,631,197
Ending Fund Balance	\$ (1,389,399)	103,615	1,631,197	(35,754)

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Special Projects Fund (Fund 310)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Intergovernmental Revenue	\$ 695,000	-	404,523	-
RTMF Reimbursements	-	124,000	152,606	-
Debt Proceeds - Park Projects	-	-	6,003,493	-
Interest Earnings	35,805	5,038	5,000	5,000
	<u>\$ 730,805</u>	<u>129,038</u>	<u>6,565,622</u>	<u>5,000</u>
Expenditures:				
Streets Materials Costs	\$ -	-	35,828	-
Purchase of Property	1,006,178	-	-	-
Capital Outlay - Parking Lot Construction	-	-	-	-
Trf to Capital XXXX - Sierra College Field	-	-	-	3,000,000
Trf to Capital 64140 - Condon & Scotten Turf	-	-	-	3,000,000
Trf to Capital 63260 - Storm Damage Repairs	-	1,320,196	-	-
Trf to Capital 63380 - Entrance Sign	75,223	-	-	-
Trf to Capital 63430 - South Auburn Pkg Lot	23	-	-	-
Trf to Capital 63440 - Mill Street Parking Lot	13,713	4,189	-	-
	<u>\$ 1,095,137</u>	<u>1,324,385</u>	<u>35,828</u>	<u>6,000,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ (364,332)</u>	<u>(1,195,347)</u>	<u>6,529,794</u>	<u>(5,995,000)</u>
Beginning Fund Balance	\$ 2,025,738	1,661,406	466,059	6,995,853
Ending Fund Balance	<u>\$ 1,661,406</u>	<u>466,059</u>	<u>6,995,853</u>	<u>1,000,853</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Whispering Pines Improvement District - L&L Fund (Fund 210)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Assessments	\$ 23,710	24,702	24,840	27,454
Interest Earnings	750	159	150	80
	<u>\$ 24,460</u>	<u>24,861</u>	<u>24,990</u>	<u>27,534</u>
Expenditures:				
Personal Services	\$ 408	536	647	604
Operating Materials	-	-	-	-
Utilities	13,337	13,128	13,000	12,500
Outside Services	9,278	7,476	7,500	30,800
Other Expenditures	240	241	249	250
	<u>\$ 23,263</u>	<u>21,381</u>	<u>21,396</u>	<u>44,154</u>
Excess (deficit) of revenues over expenditures	\$ 1,197	3,480	3,594	(16,620)
Beginning Fund Balance	\$ 33,871	35,068	38,548	42,142
Ending Fund Balance	<u>\$ 35,068</u>	<u>38,548</u>	<u>42,142</u>	<u>25,522</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Litton Business Park Improvement District - L&L Fund (Fund 211)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Assessments	\$ 5,459	5,628	5,717	6,179
Interest Earnings	400	46	40	40
	<u>\$ 5,859</u>	<u>5,674</u>	<u>5,757</u>	<u>6,219</u>
Expenditures:				
Personal Services	\$ 633	622	250	499
Operating Materials	-	-	-	-
Utilities	2,753	1,834	2,500	2,100
Outside Services	5,853	15,020	1,200	5,350
Other Expenditures	226	226	226	230
	<u>\$ 9,465</u>	<u>17,702</u>	<u>4,176</u>	<u>8,179</u>
Excess (deficit) of revenues over expenditures	<u>\$ (3,606)</u>	<u>(12,028)</u>	<u>1,581</u>	<u>(1,960)</u>
Beginning Fund Balance	\$ 21,056	17,450	5,422	7,003
Ending Fund Balance	<u>\$ 17,450</u>	<u>5,422</u>	<u>7,003</u>	<u>5,043</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Morgan Ranch Improvement District - L&L Fund (Fund 212)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Assessments	\$ 23,685	24,475	24,803	26,811
Interest Earnings	202	97	30	40
	<u>\$ 23,887</u>	<u>24,572</u>	<u>24,833</u>	<u>26,851</u>
Expenditures:				
Personal Services	\$ 135	346	350	311
Operating Materials	-	-	-	-
Utilities	8,566	8,015	10,000	7,500
Outside Services	5,001	11,463	12,000	19,700
Other Expenditures	292	201	210	300
	<u>\$ 13,994</u>	<u>20,025</u>	<u>22,560</u>	<u>27,811</u>
Excess (deficit) of revenues over expenditures	<u>\$ 9,893</u>	<u>4,547</u>	<u>2,273</u>	<u>(960)</u>
Beginning Fund Balance	\$ 5,944	15,837	20,384	22,657
Ending Fund Balance	<u>\$ 15,837</u>	<u>20,384</u>	<u>22,657</u>	<u>21,697</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Ventana Sierra Improvement District (Fund 213)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Assessments	\$ 3,100	3,127	3,100	3,200
Interest Earnings	178	16	40	40
	<u>\$ 3,278</u>	<u>3,143</u>	<u>3,140</u>	<u>3,240</u>
Expenditures:				
Personal Services	\$ 228	1,238	490	290
Operating Materials	-	-	-	-
Utilities	2,410	2,055	2,500	2,100
Outside Services	1,643	1,604	2,000	2,000
Other Expenditures	110	201	210	110
	<u>\$ 4,391</u>	<u>5,098</u>	<u>5,200</u>	<u>4,500</u>
Excess (deficit) of revenues over expenditures	<u>\$ (1,113)</u>	<u>(1,955)</u>	<u>(2,060)</u>	<u>(1,260)</u>
Beginning Fund Balance	\$ 9,059	7,946	5,991	3,931
Ending Fund Balance	<u>\$ 7,946</u>	<u>5,991</u>	<u>3,931</u>	<u>2,671</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Scotia Pines Improvement District (Fund 214)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Assessments	\$ 3,740	3,768	3,917	4,234
State Reimbursements - Other	-	17,717	-	-
Interest Earnings	42	39	-	-
	<u>\$ 3,782</u>	<u>21,524</u>	<u>3,917</u>	<u>4,234</u>
Expenditures:				
Personal Services	\$ 1,031	848	287	314
Operating Materials	-	-	-	-
Utilities	1,159	1,021	1,200	700
Outside Services	17,717	1,554	7,400	4,070
Other Expenditures	228	228	210	230
	<u>\$ 20,135</u>	<u>3,651</u>	<u>9,097</u>	<u>5,314</u>
Excess (deficit) of revenues over expenditures	\$ (16,353)	17,873	(5,180)	(1,080)
Beginning Fund Balance	\$ 6,273	(10,080)	7,793	2,613
Ending Fund Balance	<u>\$ (10,080)</u>	<u>7,793</u>	<u>2,613</u>	<u>1,533</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Morgan Ranch 2003-1 Improvement District - MA (Fund 215)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Assessments	\$ 1,800	1,200	480	480
Interest Earnings	473	53	100	65
	<u>\$ 2,273</u>	<u>1,253</u>	<u>580</u>	<u>545</u>
Expenditures:				
Personal Services	\$ 768	401	400	285
Operating Materials	-	-	-	-
Utilities	-	-	-	-
Outside Services	5,625	20	-	10,000
Other Expenditures	212	212	210	215
	<u>\$ 6,605</u>	<u>633</u>	<u>610</u>	<u>10,500</u>
Excess (deficit) of revenues over expenditures	\$ (4,332)	620	(30)	(9,955)
Beginning Fund Balance	\$ 23,037	18,705	19,325	19,295
Ending Fund Balance	<u>\$ 18,705</u>	<u>19,325</u>	<u>19,295</u>	<u>9,340</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Morgan Ranch West BAD (Fund 216)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Assessments	\$ 2,227	1,200	750	750
Interest Earnings	284	28	150	35
	<u>\$ 2,511</u>	<u>1,228</u>	<u>900</u>	<u>785</u>
Expenditures:				
Personal Services	\$ 768	401	315	275
Operating Materials	-	-	-	-
Utilities	-	-	-	-
Outside Services	5,625	20	-	5,260
Other Expenditures	213	213	213	215
	<u>\$ 6,606</u>	<u>634</u>	<u>528</u>	<u>5,750</u>
Excess (deficit) of revenues over expenditures	\$ (4,095)	594	372	(4,965)
Beginning Fund Balance	\$ 14,372	10,277	10,871	11,243
Ending Fund Balance	<u>\$ 10,277</u>	<u>10,871</u>	<u>11,243</u>	<u>6,278</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Morgan Ranch West Improvement District - L&L (Fund 217)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Assessments	\$ 800	500	500	500
Interest Earnings	181	28	10	10
	<u>\$ 981</u>	<u>528</u>	<u>510</u>	<u>510</u>
Expenditures:				
Personal Services	\$ 329	267	325	180
Operating Materials	-	-	-	-
Utilities	111	100	125	100
Outside Services	-	20	-	3,500
Other Expenditures	213	213	213	220
	<u>\$ 653</u>	<u>600</u>	<u>663</u>	<u>4,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ 328</u>	<u>(72)</u>	<u>(153)</u>	<u>(3,490)</u>
Beginning Fund Balance	\$ 8,025	8,353	8,281	8,128
Ending Fund Balance	<u>\$ 8,353</u>	<u>8,281</u>	<u>8,128</u>	<u>4,638</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Ridge Meadows Improvement District - L&L (Fund 218)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Assessments	\$ 9,144	9,268	9,144	8,000
Interest Earnings	326	72	250	250
	<u>\$ 9,470</u>	<u>9,340</u>	<u>9,394</u>	<u>8,250</u>
Expenditures:				
Personal Services	\$ 536	797	650	350
Operating Materials	-	-	-	-
Utilities	633	720	550	620
Outside Services	7,393	6,994	7,500	11,800
Other Expenditures	219	219	219	230
	<u>\$ 8,781</u>	<u>8,730</u>	<u>8,919</u>	<u>13,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ 689</u>	<u>610</u>	<u>475</u>	<u>(4,750)</u>
Beginning Fund Balance	\$ 16,369	17,058	17,668	18,143
Ending Fund Balance	<u>\$ 17,058</u>	<u>17,668</u>	<u>18,143</u>	<u>13,393</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Ridge Meadows BAD (Fund 219)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Assessments	\$ 3,997	4,052	1,850	700
Interest Earnings	196	55	100	35
	<u>\$ 4,193</u>	<u>4,107</u>	<u>1,950</u>	<u>735</u>
Expenditures:				
Personal Services	\$ 182	613	500	285
Operating Materials	-	-	-	-
Utilities	-	-	-	-
Outside Services	-	20	-	6,200
Other Expenditures	219	219	219	215
	<u>\$ 401</u>	<u>852</u>	<u>719</u>	<u>6,700</u>
Excess (deficit) of revenues over expenditures	\$ 3,792	3,255	1,231	(5,965)
Beginning Fund Balance	\$ 7,287	11,079	14,334	15,565
Ending Fund Balance	<u>\$ 11,079</u>	<u>14,334</u>	<u>15,565</u>	<u>9,600</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Downtown Assessment District Fund (Fund 770)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Downtown Assessments	\$ 51,791	59,200	56,000	56,000
Interest Earnings	368	89	100	100
	<u>\$ 52,159</u>	<u>59,289</u>	<u>56,100</u>	<u>56,100</u>
Expenditures:				
DTA Community Contribution	\$ 30,000	66,821	50,000	70,000
Other Expenditures	-	-	-	-
	<u>\$ 30,000</u>	<u>66,821</u>	<u>50,000</u>	<u>70,000</u>
Excess (deficit) of revenues over expenditures	\$ 22,159	(7,532)	6,100	(13,900)
Beginning Fund Balance	\$ 2,563	24,722	17,190	23,290
Ending Fund Balance	<u>\$ 24,722</u>	<u>17,190</u>	<u>23,290</u>	<u>9,390</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Grass Valley Successor Agency Fund (Fund 780)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
RPTTF Revenue	\$ 829,623	785,096	650,000	600,140
Other Revenues	7,168	10,000	-	-
Interest Earnings	28,061	14,752	12,500	12,500
Proceeds from Debt - Net	4,802,625	-	-	-
Transfer In from RORF Housing Fund	-	-	-	-
	<u>\$ 5,667,477</u>	<u>809,848</u>	<u>662,500</u>	<u>612,640</u>
Expenditures:				
Personal Services	\$ 61,465	61,935	35,000	35,000
Non-Personal Services	12,664	9,118	15,000	15,000
Debt Payments	737,898	1,022,060	1,019,152	5,258,609
Transfer to Speical Projects Fund (ROPS Ob.)	695,000	-	-	-
	<u>\$ 1,507,027</u>	<u>1,093,113</u>	<u>1,069,152</u>	<u>5,308,609</u>
Excess (deficit) of revenues over expenditures	<u>\$ 4,160,450</u>	<u>(283,265)</u>	<u>(406,652)</u>	<u>(4,695,969)</u>
Beginning Fund Balance	\$ 2,171,827	6,332,277	6,049,012	5,642,360
Ending Fund Balance	<u>\$ 6,332,277</u>	<u>6,049,012</u>	<u>5,642,360</u>	<u>946,391</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
02-HOME-0586 Fund (Fund 230)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Program Income Revenues	\$ 15,343	29,536	-	-
Interest Earnings / Accrued Interest	65,000	3,177	50,000	50,000
	<u>\$ 80,343</u>	<u>32,713</u>	<u>50,000</u>	<u>50,000</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 80,343</u>	<u>32,713</u>	<u>50,000</u>	<u>50,000</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ 15,343</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 4,287,200</u>	<u>4,290,378</u>	<u>4,340,378</u>	<u>4,390,378</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
09-HOME-6272 Fund (Fund 231)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	77,510	56,000	52,629	-
Interest Earnings / Accrued Interest	14,794	11,576	10,801	10,000
	<u>\$ 92,304</u>	<u>67,576</u>	<u>63,430</u>	<u>10,000</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Administrative Expenses	-	-	30	-
	<u>\$ -</u>	<u>-</u>	<u>30</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 92,304</u>	<u>67,576</u>	<u>63,400</u>	<u>10,000</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ 91,077</u>	<u>-</u>	<u>63,400</u>	<u>63,400</u>
Loan Receivable Balance:	<u>\$ 398,437</u>	<u>337,798</u>	<u>295,970</u>	<u>305,970</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
12-HOME-8564 Fund (Fund 232)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	76,395	-	125,500	-
Interest Earnings / Accrued Interest	12,550	10,334	24,159	12,000
	<u>\$ 88,945</u>	<u>10,334</u>	<u>149,659</u>	<u>12,000</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Administrative Costs	1,834	15	-	-
Transfers Out to Other Funds	-	-	18,824	15,000
	<u>\$ 1,834</u>	<u>15</u>	<u>18,824</u>	<u>15,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ 87,111</u>	<u>10,319</u>	<u>130,835</u>	<u>(3,000)</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ 81,944</u>	<u>-</u>	<u>130,835</u>	<u>115,835</u>
Loan Receivable Balance:	<u>\$ 396,225</u>	<u>406,559</u>	<u>281,059</u>	<u>293,059</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
HOME Grant Fund (Fund 233)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Grant Revenues	\$ -	-	-	-
Recapture / Re-Use Fees / Loan Payoffs	-	57,238	-	-
Transfers In			15,000	15,000
Interest Earnings / Accrued Interest	10,000	48,403	10,000	10,000
	<u>\$ 10,000</u>	<u>105,641</u>	<u>25,000</u>	<u>25,000</u>
Expenditures:				
Loans Provided	\$ 229,988	-	-	-
Transfers Out	-	-	-	-
Administrative Expenses	10,854	14,855	25,000	25,000
	<u>\$ 240,842</u>	<u>14,855</u>	<u>25,000</u>	<u>25,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ (230,842)</u>	<u>90,786</u>	<u>-</u>	<u>-</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ 29,323</u>	<u>1,095</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 849,983</u>	<u>812,364</u>	<u>812,364</u>	<u>812,364</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
99-HOME-0369 Fund (Fund 234)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Grant Revenues	\$ -	-	-	-
Loans Paid Off	-	100,405	-	-
Transfers In	-	379,374	-	-
Interest Earnings / Accrued Interest	5,000	35,849	5,000	5,000
	<u>\$ 5,000</u>	<u>515,628</u>	<u>5,000</u>	<u>5,000</u>
Expenditures:				
Loans Provided	\$ -	-	75,000	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	2	-
	<u>\$ -</u>	<u>-</u>	<u>75,002</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 5,000</u>	<u>515,628</u>	<u>(70,002)</u>	<u>5,000</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ 551</u>	<u>515,628</u>	<u>440,626</u>	<u>440,626</u>
Loan Receivable Balance:	<u>\$ 412,514</u>	<u>312,109</u>	<u>387,109</u>	<u>392,109</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
00-HOME-0461 Fund (Fund 235)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Final Budget FY 2021-22
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	47,524	48,184	48,600	49,100
	<u>\$ 47,524</u>	<u>48,184</u>	<u>48,600</u>	<u>49,100</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 47,524</u>	<u>48,184</u>	<u>48,600</u>	<u>49,100</u>
Program Income / Cash Balance:				
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 1,730,801</u>	<u>1,778,985</u>	<u>1,827,585</u>	<u>1,876,685</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
00-HOME-14968 Fund (Fund 236)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Grant Revenues	\$ -	-	-	500,000
Loan Payoffs	-	-	-	-
Transfers In	-	-	3,824	-
Interest Earnings / Accrued Interest	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>3,824</u>	<u>500,000</u>
Expenditures:				
Loans Provided	\$ -	-	-	475,000
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	3,824	-	25,000
	<u>\$ -</u>	<u>3,824</u>	<u>-</u>	<u>500,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>(3,824)</u>	<u>3,824</u>	<u>-</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ -</u>	<u>(3,824)</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>475,000</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
04-STBG-1960 Fund (Fund 240)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	314	321	162,092	275
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	782	879	4,871	750
	<u>\$ 1,096</u>	<u>1,200</u>	<u>166,963</u>	<u>1,025</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	1,984	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	312	234	-
	<u>\$ -</u>	<u>2,296</u>	<u>234</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 1,096</u>	<u>(1,096)</u>	<u>166,729</u>	<u>1,025</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ 1,096</u>	<u>-</u>	<u>166,729</u>	<u>167,479</u>
Loan Receivable Balance:	<u>\$ 270,829</u>	<u>270,508</u>	<u>108,126</u>	<u>107,851</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
CDBG Fund (Fund 241)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	15,565	-	-
Transfers In	-	526,655	-	-
Interest Earnings / Accrued Interest	-	13	13	-
	<u>\$ -</u>	<u>542,233</u>	<u>13</u>	<u>-</u>
Expenditures:				
Loans Provided	-	-	-	-
Transfers Out	\$ -	366,094	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	8,062	7,277	8,000
	<u>\$ -</u>	<u>374,156</u>	<u>7,277</u>	<u>8,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>168,077</u>	<u>(7,264)</u>	<u>(8,000)</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ (1,640)</u>	<u>166,437</u>	<u>159,173</u>	<u>151,173</u>
Loan Receivable Balance:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
CDBG Revolving Fund (Fund 242)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	864	-	176,572	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	3,883	3,945	1,445	1,500
	<u>\$ 4,747</u>	<u>3,945</u>	<u>178,017</u>	<u>1,500</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	69,349	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	10,083	988	500	1,500
	<u>\$ 10,083</u>	<u>70,337</u>	<u>500</u>	<u>1,500</u>
Excess (deficit) of revenues over expenditures	<u>\$ (5,336)</u>	<u>(66,392)</u>	<u>177,517</u>	<u>-</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ 66,213</u>	<u>1,041</u>	<u>178,558</u>	<u>178,558</u>
Loan Receivable Balance:	<u>\$ 539,171</u>	<u>539,379</u>	<u>362,807</u>	<u>362,807</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
CDBG Revolving Loan Fund (Fund 243)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	98,942	65,147	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	7,500	3,004	7,500	7,500
	<u>\$ 106,442</u>	<u>68,151</u>	<u>7,500</u>	<u>7,500</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	231,477	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	292	208	-	-
	<u>\$ 292</u>	<u>231,685</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 106,150</u>	<u>(163,534)</u>	<u>7,500</u>	<u>7,500</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ 165,329</u>	<u>161</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 181,697</u>	<u>117,551</u>	<u>117,551</u>	<u>117,551</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
CDBG Housing Fund (Fund 244)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Final Budget FY 2021-22
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	16,000	52,857	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	-	-	-	-
	<u>\$ 16,000</u>	<u>52,857</u>	<u>-</u>	<u>-</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	68,857	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>68,857</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 16,000</u>	<u>(16,000)</u>	<u>-</u>	<u>-</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ 16,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 57,060</u>	<u>4,203</u>	<u>4,203</u>	<u>4,203</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
86-STBG-217 Fund (Fund 245)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<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 2022-23 Proposed Budget
91-STBG-467 Fund (Fund 246)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	806	49,250	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	400	176	-	-
	<u>\$ 1,206</u>	<u>49,426</u>	<u>-</u>	<u>-</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	50,497	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>50,497</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 1,206</u>	<u>(1,071)</u>	<u>-</u>	<u>-</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ 1,071</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 49,250</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
95-STBG-897 Fund (Fund 247)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	1,872	2,582	2,500	2,500
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	900	730	700	700
	<u>\$ 2,772</u>	<u>3,312</u>	<u>3,200</u>	<u>3,200</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	6,304	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	240	200	200
	<u>\$ -</u>	<u>6,544</u>	<u>200</u>	<u>200</u>
Excess (deficit) of revenues over expenditures	<u>\$ 2,772</u>	<u>(3,232)</u>	<u>3,000</u>	<u>3,000</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ 3,232</u>	<u>-</u>	<u>3,000</u>	<u>6,000</u>
Loan Receivable Balance:	<u>\$ 25,501</u>	<u>22,919</u>	<u>20,419</u>	<u>17,919</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
97-STBG-1118 Fund (Fund 248)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	70,571	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	1,275	979	-	-
	<u>\$ 1,275</u>	<u>71,550</u>	<u>-</u>	<u>-</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 1,275</u>	<u>71,550</u>	<u>-</u>	<u>-</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loan Receivable Balance:	<u>\$ 70,571</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
99-STBG-1362 Fund (Fund 249)

	Actual FY 2019-20	Actual FY 2020-21	Mid-Year Budget / Year-End Estimate FY 2021-22	Final Budget FY 2022-23
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	-	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<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 2022-23 Proposed Budget
CDBG Doris Drive Fund (Fund 250)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	3,219	3,285	3,200	3,200
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	300	234	200	200
	<u>\$ 3,519</u>	<u>3,519</u>	<u>3,400</u>	<u>3,400</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	6,783	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	191	191	191
	<u>\$ -</u>	<u>6,974</u>	<u>191</u>	<u>191</u>
Excess (deficit) of revenues over expenditures	<u>\$ 3,519</u>	<u>(3,455)</u>	<u>3,209</u>	<u>3,209</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ 3,455</u>	<u>-</u>	<u>3,209</u>	<u>6,418</u>
Loan Receivable Balance:	<u>\$ 40,517</u>	<u>37,231</u>	<u>34,031</u>	<u>34,012</u>

City of Grass Valley
Fiscal Year 2022-23 Proposed Budget
Housing Rehab Fund (Fund 251)

	Actual FY 2019-20	Actual FY 2020-21	Updated Budget FY 2021-22	Proposed Budget FY 2022-23
Revenues:				
Grant Revenues	\$ -	-	-	-
Loan Payoffs	3,828	2,957	3,000	3,200
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	9,663	7,098	7,000	6,800
	<u>\$ 13,491</u>	<u>10,055</u>	<u>10,000</u>	<u>10,000</u>
Expenditures:				
Loans Provided	\$ -	-	-	-
Transfers Out	-	19,854	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	192	200	200
	<u>\$ -</u>	<u>20,046</u>	<u>200</u>	<u>200</u>
Excess (deficit) of revenues over expenditures	<u>\$ 13,491</u>	<u>(9,991)</u>	<u>9,800</u>	<u>9,800</u>
<hr/>				
Program Income / Cash Balance:	<u>\$ 9,991</u>	<u>-</u>	<u>9,800</u>	<u>19,600</u>
Loan Receivable Balance:	<u>\$ 359,901</u>	<u>356,944</u>	<u>353,944</u>	<u>350,744</u>