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

	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
REVENUES				
Taxes	$ 10,469,532	12,185,414	11,389,103	12,336,788
Franchises	789,343	886,159	818,000	883,000
Licenses	194,312	201,927	188,425	188,425
Services Charges / Fees	850,614	1,361,064	1,671,075	1,740,075
Interest & Use of Money	178,820	27,984	60,000	32,500
Other Agencies	302,488	515,690	407,535	815,116
Cost Reimbursements / Transfers	29,390	206,561	3,000	3,000
Other Revenues	63,006	169,020	8,250	21,000
Other Financing Sources	-	-	-	-
Total Revenues	$ 12,877,505	15,553,819	14,545,388	16,019,904
EXPENDITURES				
City Council	$ 29,202	31,365	30,385	30,385
City Manager	343,075	271,026	326,890	337,342
Finance Department	568,325	472,421	483,253	488,195
Personnel	11,664	28,434	35,500	35,500
Information Systems	178,735	408,582	205,400	250,400
City Attorney	230,301	167,130	200,000	200,000
Police Department	4,539,231	4,523,063	4,765,547	4,996,076
Police Department - Animal Control	196,612	178,199	198,217	226,801
Fire Department	2,153,259	2,567,289	2,858,811	3,234,705
Community Development - Planning	291,544	492,210	372,570	423,783
Community Development - Building	424,100	474,812	420,438	373,576
Public Works - Engineering	346,678	370,398	291,689	359,128
Public Works - Facilities	121,576	112,361	118,305	121,292
Public Works - Fleet Services	227,791	222,073	245,686	237,135
Public Works - Streets	496,521	474,231	488,506	515,610
Parks and Recreation - Swimming Pool	80,835	31,706	35,060	35,796
Parks and Recreation - Parks Maintenance	370,175	279,024	366,690	425,899
Parks and Recreation - Recreation	-	-	-	-
Non-Departmental	2,275,296	1,426,798	1,753,596	1,861,443
Debt Service	442,370	1,019,104	992,342	1,027,805
Appropriation for Contingency	-	250,000	250,000	250,000
Transfers Out	488,805	192,326	85,000	85,000
Total Expenditures	$ 13,816,095	$ 13,992,552	$ 14,523,885	$ 15,515,871
Excess / (Deficit) of Revenues over Expenditures	$ (938,590)	1,561,267	21,503	504,033
Reserve Transfer to Impact Fee Fund	-	-		
Beginning Fund Balance	$ 8,671,969	7,733,379	9,294,646	9,294,646
Ending Fund Balance	$ 7,733,379	9,294,646	9,316,149	9,798,679
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
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	3,226,248	3,708,778

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

Description		Actuals FY 2019-20	Actuals FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
Property Taxes	$	2,806,980	2,990,699	3,045,300	3,055,000
RPTTF Residual Property Tax Distributions		277,421	310,844	280,500	280,500
Property Tax in Lieu of MVLF		1,311,679	1,380,634	1,422,053	1,437,038
Sales Taxes		6,830,132	7,641,707	7,050,000	7,800,000
ERAF in Lieu of Sales Tax		-	-	-	-
Sales Tax Payment to Nevada County		(1,537,505)	(1,131,479)	(1,233,750)	(1,233,750)
Transient Occupancy Taxes		697,942	881,875	775,000	900,000
Real Estate Transfer Taxes		60,869	89,205	50,000	75,000
Property Tax Homeowners Exemption		22,014	21,929	-	23,000
Property Tax Payment to NCCFPD		-	-	-	-
TOTAL TAXES	**$**	**10,469,532**	**12,185,414**	**11,389,103**	**12,336,788**
Franchise - Gas & Electric	$	161,051	162,288	163,000	163,000
Franchise - Solid Waste		465,273	495,547	490,000	500,000
Franchise - Cable TV		163,019	228,324	165,000	220,000
TOTAL FRANCHISES	**$**	**789,343**	**886,159**	**818,000**	**883,000**
Business Licenses	$	191,394	201,894	185,925	185,925
Business License Penalties		2,918	33	2,500	2,500
TOTAL LICENSES	**$**	**194,312**	**201,927**	**188,425**	**188,425**
Planning Department Fees / Permits	$	50,446	102,579	65,000	130,000
Building Department Fees / Permits		250,965	339,917	250,000	250,000
Code Enforcement Penalties		34,746	-	-	-
Fire Department Fees / Permits		99,987	560,256	958,650	948,650
Fire Department Assessments		248,920	253,492	245,000	250,000
Public Works / Engineering Fees / Permits		16,558	15,290	14,000	13,500
Animal Shelter Fees / Other Revenues		35,160	35,881	71,000	71,000
Police Department Fees / Other Revenues		71,905	30,359	34,175	36,675
Parks Department Fees		41,927	23,290	33,250	40,250
TOTAL SERVICE CHARGES / FEES	**$**	**850,614**	**1,361,064**	**1,671,075**	**1,740,075**

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

Description		Actuals FY 2019-20	Actuals FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
Interest Earnings	$	178,820	27,984	60,000	32,500
Unrealized Gain / (Loss) on Investments		-	-	-	-
TOTAL INTEREST & USE OF MONEY	**$**	**178,820**	**27,984**	**60,000**	**32,500**
Motor Vehicle License Fees	$	10,178	9,436	10,000	9,500
Beverage Recycling Program		5,000	4,361	5,000	5,000
Public Safety - Proposition 172		113,776	109,853	140,035	140,035
Public Safety Grants		24,232	211,791	147,000	147,000
FEMA Grants		-	-	-	-
COPS Grant - AB 3229		125,000	100,000	100,000	332,495
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**	**407,535**	**815,116**
Expense Reimbursements	$	26,390	206,561	-	-
Transfer In from Gas Tax Fund		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**	**8,250**	**21,000**
TOTAL OTHER FINANCING SOURCES	**$**	**-**	**-**	**-**	**-**
TOTAL GENERAL FUND	**$**	**12,877,505**	**15,553,819**	**14,545,388**	**16,019,904**

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

Departmental Expenditure Account Detail

		Actual FY 2019-20		Actual FY 2020-21		Adopted Budget FY 2021-22		Mid-Year Budget FY 2021-22
City Administration								
City Council - 101								
Personal Services	$	18,192	$	20,007	$	18,085	$	18,085
Services and Supplies		11,010		11,358		12,300		12,300
Cost Allocation		-		-		-		-
Capital Outlay		-		-		-		-
Total:	**$**	**29,202**		**31,365**		**30,385**		**30,385**
City Manager - 102								
Personal Services	$	324,958		242,210		306,345		316,797
Services and Supplies		18,117		28,816		20,545		20,545
Cost Allocation		-		-		-		-
Capital Outlay		-		-		-		-
Total:	**$**	**343,075**		**271,026**		**326,890**		**337,342**
Finance Department - 104								
Personal Services	$	361,451		364,725		436,953		441,895
Services and Supplies		206,874		107,696		46,300		46,300
Cost Allocation		-		-		-		-
Capital Outlay		-		-		-		-
Total:	**$**	**568,325**		**472,421**		**483,253**		**488,195**
Personnel - 103								
Personal Services	$	-		-		-		-
Services and Supplies		11,664		28,434		35,500		35,500
Cost Allocation		-		-		-		-
Capital Outlay		-		-		-		-
Total:	**$**	**11,664**		**28,434**		**35,500**		**35,500**
Information Services - 105								
Personal Services	$	-		-		-		-
Services and Supplies		207,893		271,498		259,000		334,000
Cost Allocation		(83,157)		-		(103,600)		(133,600)
Capital Outlay		53,999		137,084		50,000		50,000
Total:	**$**	**178,735**		**408,582**		**205,400**		**250,400**

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

Departmental Expenditure Account Detail

		Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
City Attorney - 106					
Personal Services	$	-	-	-	-
Services and Supplies		230,301	167,130	200,000	200,000
Cost Allocation		-	-	-	-
Capital Outlay		-	-	-	-
Total:	**$**	**230,301**	**167,130**	**200,000**	**200,000**
Public Safety					
Police - 201					
Personal Services	$	3,617,025	3,403,108	3,704,075	3,909,604
Services and Supplies		910,280	1,093,970	1,056,472	1,081,472
Capital Outlay		11,926	25,985	5,000	5,000
Total:	**$**	**4,539,231**	**4,523,063**	**4,765,547**	**4,996,076**
Police - Animal Control - 202					
Personal Services	$	136,804	149,257	163,517	189,601
Services and Supplies		59,808	28,942	34,700	37,200
Capital Outlay		-	-	-	-
Total:	**$**	**196,612**	**178,199**	**198,217**	**226,801**
Fire - 203					
Personal Services	$	1,587,994	1,979,554	2,275,261	2,595,155
Services and Supplies		565,265	587,735	583,550	639,550
Capital Outlay		-	-	-	-
Total:	**$**	**2,153,259**	**2,567,289**	**2,858,811**	**3,234,705**
Community Development					
Planning - 301					
Personal Services	$	254,429	319,847	328,370	339,583
Services and Supplies		37,115	172,363	44,200	84,200
Capital Outlay		-	-	-	-
Total:	**$**	**291,544**	**492,210**	**372,570**	**423,783**

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

Departmental Expenditure Account Detail

		Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
Building - 302					
Personal Services		$ 350,916	361,010	353,688	246,826
Services and Supplies		73,184	113,802	66,750	126,750
Capital Outlay		-	-	-	-
	Total:	**$ 424,100**	**474,812**	**420,438**	**373,576**
Public Works					
Engineering - 401					
Personal Services		$ 327,768	350,213	279,689	347,128
Services and Supplies		18,910	20,185	12,000	12,000
Capital Outlay		-	-	-	-
	Total:	**$ 346,678**	**370,398**	**291,689**	**359,128**
Facilities - 404					
Personal Services		$ 74,628	73,144	74,205	77,192
Services and Supplies		46,948	39,217	44,100	44,100
Capital Outlay		-	-	-	-
	Total:	**$ 121,576**	**112,361**	**118,305**	**121,292**
Fleet Services - 403					
Personal Services		$ 145,307	149,354	179,686	171,135
Services and Supplies		82,484	72,719	66,000	66,000
Capital Outlay		-	-	-	-
	Total:	**$ 227,791**	**222,073**	**245,686**	**237,135**
Streets - 402					
Personal Services		$ 379,815	343,974	376,006	403,110
Services and Supplies		116,706	130,257	112,500	112,500
Capital Outlay		-	-	-	-
	Total:	**$ 496,521**	**474,231**	**488,506**	**515,610**

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

Departmental Expenditure Account Detail

		Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
Parks and Recreation					
Swimming Pool - 502					
Personal Services	$	30,729	16,067	13,710	14,446
Services and Supplies		50,106	15,639	21,350	21,350
Capital Outlay		-	-	-	-
Total:	**$**	**80,835**	**31,706**	**35,060**	**35,796**
Parks Maintenance - 501 / 504					
Personal Services	$	190,540	202,763	191,690	193,899
Services and Supplies		179,635	76,261	175,000	232,000
Capital Outlay		-	-	-	-
Total:	**$**	**370,175**	**279,024**	**366,690**	**425,899**
Recreation - *XX (In Parks FY 2020-21 Amended)*					
Personal Services	$	-	-	-	-
Services and Supplies		-	-	-	-
Capital Outlay		-	-	-	-
Total:	**$**	**-**	**-**	**-**	**-**
Non-Departmental / Other					
Non-Departmental - 601					
Personal Services	$	1,136,908	440,487	389,888	455,249
Services and Supplies		1,091,399	1,140,468	993,708	1,036,194
Cost Allocation		-	-	-	-
Appropriation for Contingency		6,366	95,843	250,000	250,000
Reimbursable Costs		40,623	-	-	-
Capital Outlay		-	-	370,000	370,000
Total:	**$**	**2,275,296**	**1,676,798**	**2,003,596**	**2,111,443**

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

Departmental Expenditure Account Detail

	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
Debt Service - 5275				
Facility Improvements	-	-	-	-
Pension Obligation Bonds	$ 360,633	908,914	904,191	904,191
Opterra Solar / Backhoe Leases	81,737	110,190	88,151	123,614
Total:	**$ 442,370**	**1,019,104**	**992,342**	**1,027,805**
Transfers Out - 5899				
Capital Projects - Fund 180	$ 488,805	192,326	85,000	85,000
Vehicle Replacement - Fund 310	-	-	-	-
Fire Reserve Fund - Fund 121	-	-	-	-
Dorsey Marketplace - 6208 *(Reimbursed)*	-	-	-	-
Total:	**$ 488,805**	**192,326**	**85,000**	**85,000**
Total Appropriations - General Fund	**$ 13,816,095**	**$ 13,992,552**	**$ 14,523,885**	**$ 15,515,871**

Total Personal Services:	**$ 8,937,464**	**$ 8,415,720**	**$ 9,091,168**	**$ 9,719,705**
Total Services and Supplies:	**3,917,699**	**4,106,490**	**3,783,975**	**4,141,961**
Total Cost Allocations:	**(83,157)**	**-**	**(103,600)**	**(133,600)**
Total Capital Outlay:	**65,925**	**163,069**	**425,000**	**425,000**
Total Debt Service:	**442,370**	**1,019,104**	**992,342**	**1,027,805**
Total Reimbursable Costs:	**40,623**	**-**	**-**	**-**
Total Transfers Out:	**488,805**	**192,326**	**85,000**	**85,000**
Total Appropriation For Contingency:	**6,366**	**95,843**	**250,000**	**250,000**

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

		Actuals FY 2019-20	Actuals FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
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	15,000
Miscellaneous Revenues		15,658	25	10,000	10,000
Proceeds of Debt		-	-	-	-
Transfers In From Other Funds		-	-	-	-
	$	2,553,708	2,598,831	2,295,000	2,295,000
Expenditures:					
Administration - Personal Services	$	179,380	154,301	184,009	218,419
Administration - Non-Personal Services		185,431	195,826	190,000	190,000
Plant - Personal Services		193,217	179,566	169,497	169,405
Plant - Non-Personal Services		586,749	455,248	580,000	580,000
Distribution - Personal Services		226,642	183,765	209,532	220,466
Distribution - Non-Personal Services		165,953	152,723	140,000	140,000
CalPERS UAAL Payment		85,895	11,136	11,500	11,500
Workers Compensation Expenses		24,177	11,376	35,000	35,000
Debt Service		329,064	329,547	470,750	470,750
Information Technology Cost Allocation		41,579	-	51,800	51,800
Capital Outlay		108,281	1,172	-	-
Capital Expenses		2,349,351	114,845	1,875,000	1,875,000
Transfers Out - Capital Projects Fund		39,042	29,650	200,000	200,000
	$	4,514,761	1,819,155	4,117,088	4,162,340
Excess (deficit) of revenues over expenditures	$	(1,961,053)	779,676	(1,822,088)	(1,867,340)
Beginning Fund Balance	$	4,766,359	2,805,306	3,584,982	3,584,982
Ending Fund Balance	$	2,805,306	3,584,982	1,762,894	1,717,642
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	$	1,595,943	2,375,619	553,531	508,279

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

Capital Expenditure Detail

Capital Expenditures		Actuals FY 2019-20	Actuals FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
				-	-
Trf Capital 61430 - Financial System Replcmt	$	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	200,000
XXXX - Water Line Repl - Linden / Church		-	-	200,000	200,000
65170 - Treatment Plant Security		110,248	-	-	-
65210 - Water Systems Plan		18,283	-	10,000	10,000
65240 - Empire Water Tank		-	-	200,000	200,000
65280 - 2011 Water Line (Depot Street)		-	-	530,000	530,000
65300 - Jan/Hill Water Project		-	-	150,000	150,000
65330 - Water Treatment Plant Maintenance		356,750	54,105	210,000	210,000
65340 - Annual Water System Maintenance		137,590	60,727	400,000	400,000
65350 - Annual Flushing Program		578	-	100,000	100,000
65230 - Water Rate Impact Fee Study		-	-	75,000	75,000
65370 - Richardson St Line Replacement		1,725,902	13	-	-
	$	2,388,393	144,495	2,075,000	2,075,000

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

		Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
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	40,000
Expense Reimbursements		798	-	-	-
Gain on Sales of Assets		-	-	-	-
Transfers In From Other Funds		-	-	-	-
	$	7,585,891	7,112,954	5,095,000	5,095,000
Expenditures:					
Administration - Personal Services	$	204,500	182,033	232,850	277,248
Administration - Non-Personal Services		351,193	385,774	325,000	325,000
Plant - Personal Services		652,028	784,471	741,295	732,191
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	235,157
Collection - Non-Personal Services		134,014	90,433	80,000	80,000
CalPERS UAAL Payment		203,752	32,675	33,655	33,655
Workers Compensation Costs		39,124	28,994	85,000	85,000
Debt Service		1,301,860	1,448,310	1,626,435	1,626,435
Information Technology Cost Allocation		41,579	-	51,800	51,800
Other Expenses		-	-	-	-
Capital Outlay - Equipment		999,385	-	-	-
Capital Expenses		4,229,799	1,429,108	2,160,000	2,160,000
Transfers Out - Capital Projects Fund		234,137	29,650	-	-
	$	9,988,400	5,855,132	6,966,298	6,956,486
Excess (deficit) of revenues over expenditures	$	(2,402,509)	1,257,822	(1,871,298)	(1,861,486)
Beginning Fund Balance	$	8,351,260	5,948,751	7,206,573	7,206,573
Ending Fund Balance	$	5,948,751	7,206,573	5,335,275	5,345,087
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	580,974	590,786

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

Capital Expenditure Detail

Capital Expenditures		Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
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	60,000
66600 - WWTP Future Analysis		6,407	-	-	-
66690 - 2011 Sewer Line		1,154,085	-	-	-
66820 - Annual Sewer Maintenance		111,184	20,157	200,000	200,000
66890 - Annual WWTP Projects		62,681	154,261	1,300,000	1,300,000
66910 - GV Sewer System		-	-	-	-
66920 - Ocean Avenue Replacement		-	-	-	-
66960 - 2018 WWTP Improvements Project		2,568,480	1,247,245	50,000	50,000
66940 - Slate Creek Lift Station		5,991	7,445	450,000	450,000
XXXX - Lift Station Upgrades		-	-	-	-
XXXX - Sewer Rate Study		-	-	100,000	100,000
	$	4,463,937	1,458,758	2,160,000	2,160,000

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

		Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
Revenues:					
Measure N Sales Tax	$	-	-	-	-
Measure E Sales Tax		5,886,331	6,634,724	6,350,000	6,800,000
Fire Department Response Reimbursement		12,565	23,087	5,000	5,000
Interest Income		60,635	17,371	7,500	7,500
Other Income		15,556	5,790	-	-
	$	5,975,087	6,680,972	6,362,500	6,812,500
Expenditures:					
Police - Personal Services	$	1,040,810	1,442,142	1,387,890	1,444,845
Police - Non-Personal Services		30,219	46,818	187,500	187,500
Fire - Personal Services		882,415	902,742	1,180,229	1,208,751
Fire - Non-Personal Services		100,951	95,286	172,894	172,894
Public Works - Personal Services		-	-	-	-
Public Works - Non-Personal Services		4,208	20,433	-	
Safety - CalPERS UAAL Amortization		113,702	253,308	162,919	181,829
Safety - Liability Insurance		45,168	58,965	60,475	60,475
Safety - Worker's Compensation Costs		64,089	43,734	61,504	61,504
Police - Capital Outlay		227,748	129,937	270,000	265,000
Fire - Capital Outlay		796,883	265,298	273,913	273,913
Direct Capital Outlay - Streets & Parks		2,940,100	1,011,674	1,430,000	2,830,000
Transfers Out - Capital Projects Fund		2,287,583	916,780	2,520,000	2,520,000
Transfers Out - Gas Tax Fund		-	-	50,000	50,000
	$	8,533,876	5,187,117	7,757,324	9,256,711
Excess (deficit) of revenues over expenditures	$	(2,558,789)	1,493,855	(1,394,824)	(2,444,211)
Beginning Fund Balance	$	5,492,502	2,933,713	4,427,568	4,427,568
Ending Fund Balance	$	2,933,713	4,427,568	3,032,744	1,983,357

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

Capital Expenditure Detail

Capital Expenditures		Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
Police Capital - Vehicles / Buildout	$	80,243	118,900	200,000	195,000
Police Capital - Equipment		147,505	11,037	70,000	70,000
Fire Capital - Fire Truck		564,063	-	-	-
Fire Capital - Vehicles / Buildout		213,497	8,311	228,913	228,913
Fire Capital - Equipment / Radios		19,323	256,987	45,000	45,000
63910 - Police Dept. Radio Infrastructure		-	6,428	-	1,400,000
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	780,000	780,000
XXXX - Condon Parking Lot Improvement		-	-	650,000	650,000
Trf to Gas Tax 61220 - Annual Street Mtc		-	-	50,000	50,000
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	1,270,000	1,270,000
Trf to Capital 64140 - Measure E Parks		-	60,017	-	
Trf to Capital 64150 - Memorial Park Pool / Fac		-	10,048	800,000	800,000
Trf to Capital 63370 - Condon Connector		19,365	-	-	-
Trf to Capital 63420 - City Hall / GVPD Video		106,598	-	-	-
Trf to Capital 63440 - Mill Street Pkg Lot		-	-	200,000	200,000
Trf to Capital 63850 - Measure E Park Projects		2,161,620	-	-	
Trf to Capital 66006 - Slate Creek Drainage				200,000	200,000
Trf to Capital XXXX - HSIP Improvements		-	-	50,000	50,000
	$	6,252,314	2,323,689	4,543,913	5,938,913

FY 2021-22 Staff Allocations - Measure E Fund:

Police Department - 10.9 FTE
Fire Department - 10.2 FTE

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

		Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
Revenues:					
Section 2103 Apportionment	$	88,674	85,832	99,138	109,054
Section 2105 Apportionment		65,600	65,543	72,828	76,062
Section 2106 Apportionment		92,086	92,323	102,219	104,859
Section 2107 Apportionment		82,832	88,690	92,623	103,656
Section 2107.5 Apportionment		3,000	3,000	3,000	3,000
Road Repair / Accountability Act / Loan Repay		222,734	238,498	247,140	266,363
Proposition 42 Local Improvements		14,457	-	4,205	-
LTF / RSTP Funding (NCTC Pass-Through)		-	-	150,000	150,000
Transfers In - Measure E Fund		-	-	50,000	50,000
Interest Earnings		6,499	3,497	1,000	1,000
	$	575,882	577,383	822,153	863,994
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	675,000	675,000
	$	1,515,682	806,767	818,000	818,000
Excess (deficit) of revenues over expenditures	$	(939,800)	(229,384)	4,153	45,994
Beginning Fund Balance	$	1,263,817	324,017	94,633	94,633
Ending Fund Balance	$	324,017	94,633	98,786	140,627

Capital Expenditure Detail

		Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Final Budget FY 2021-22
Capital Expenditures					
Trf to Capital 61220 - Street Maintenance	$	39,850	122,296	100,000	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	25,000	25,000
Trf to Capital 63350 - Wolf Creek Trail		-	-	-	-
	$	1,412,682	631,620	675,000	675,000

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

		Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
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
	$	134,922	194,509	160,100	160,100
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
	$	185,209	160,484	156,000	156,000
Excess (deficit) of revenues over expenditures	$	(50,287)	34,025	4,100	4,100
Beginning Fund Balance	$	17,785	(32,502)	1,523	1,523
Ending Fund Balance	$	(32,502)	1,523	5,623	5,623

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

		Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
Revenues:					
Strike Team Revenues	$	3,767	131,212	-	95,000
Transfers In - General Fund (Residual)		-	-	-	-
Interest Earnings		1,960	825	1,000	1,500
	$	5,727	132,037	1,000	96,500
Expenditures:					
Fire Department Expenditures	$	22,635	27,359	5,000	50,000
	$	22,635	27,359	5,000	50,000
Excess (deficit) of revenues over expenditures	$	(16,908)	104,678	(4,000)	46,500
Beginning Fund Balance	$	99,142	82,234	186,912	186,912
Fund Balance Reserved - Nev. City Apparatus	$	-	-	-	15,000
Ending Fund Balance	$	82,234	186,912	182,912	218,412

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

Revenues:		Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
Local Drainage Impact Fees	$	10,903	38,625	-	6,478
Fire Services Impact Fees		23,233	64,197	-	10,110
Police Services Impact Fees		9,231	25,249	-	5,409
Admin / General Facilities Impact Fees		12,657	34,525	-	4,853
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	-	23,202
GV Transportation Improvement Impact Fees		78,447	231,586	-	33,589
GV Transportation Administrative Fees		3,320	6,137	-	339
Glenbrook Basin Traffic Impact Fees		-	1,388	-	1,829
McKnight Way Recapture Impact Fees		-	5,580	-	-
Interest Earnings		65,931	28,391	40,000	35,000
	$	279,221	650,120	40,000	120,809
Expenditures:					
Police Department Capital Outlay	$	-	-	-	-
Fire Department Capital Outlay		-	-	-	-
City Hall / Park Impvmts Capital Outlay		-	-	-	-
Transfers Out - General Fund		-	-	-	-
Net Transfers Out - Capital Projects Fund		310,683	-	-	1,120,000
	$	310,683	-	-	1,120,000
Excess (deficit) of revenues over expenditures	$	(31,462)	650,120	40,000	(999,191)
Beginning Fund Balance	$	2,990,501	2,959,039	3,609,159	3,609,159
Ending Fund Balance	$	2,959,039	3,609,159	3,649,159	2,609,968

Capital Expenditure Detail

Capital Expenditures		Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
Trf Capital 61030 - Ridge / SC / MR Drainage	$	-	-	-	-
Trf Capital 61100 - Storm Drain Plan		-	-	-	150,000
Trf Capital 63300 - East Main Street Impvmt		(2,943)	-	-	800,000
Trf Capital 63310 - Pickle Ball Courts		-	-	-	-
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	-	-	-
	$	310,683	-	-	1,120,000

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

Fund Balance Detail

Fund Balances		Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
Reserve for Parking In Lieu	$	73,001	75,152	75,152	75,152
Reserve for Local Circulation		458,439	471,951	471,951	471,951
Reserve for Local Drainage		223,219	279,872	279,872	120,344
Reserve for Police Services		10,526	45,736	45,736	51,145
Reserve for Fire Services		32,727	101,592	101,592	111,702
Reserve for Admin / General Facilties		23,315	71,759	71,759	76,612
Reserve for Regional Circulation		774,428	801,177	801,177	801,177
Reserve for Regional Drainage		149,762	153,994	153,994	-
Reserve for Parks and Recreation		275,232	266,011	266,011	289,213
Reserve for SMA Map Act Fees		33,576	39,292	39,292	39,292
Reserve for GVTIF		917,600	1,261,370	1,261,370	494,959
Reserve for GVTIF Administration		17,307	27,407	27,407	27,746
Reserve for Glenbrook Basin		3,691	5,032	5,032	6,861
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	27,588
	$	2,973,866	3,609,159	3,649,159	2,609,968

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

Revenues:	**Actual FY 2019-20**	**Actual FY 2020-21**	**Adopted Budget FY 2021-22**	**Mid-Year Budget FY 2021-22**
Federal Aid / FEMA	$ -	-	-	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	1,436,046	1,436,046
General Expense Reimbursements	2,855	5,146	-	-
Insurance Reimbursements / Payments	-	-	-	-
Interest Earnings	1,502	-	-	-
Transfers In - General Fund	488,805	192,326	85,000	85,000
Transfer In - Measure E Fund	2,287,583	916,780	2,520,000	2,520,000
Transfer In - Gas Tax Fund	1,412,683	631,620	675,000	675,000
Transfers In - Mitigation Fee Fund	310,683	-	-	1,120,000
Transfers In - Spl Proj Fund	88,959	1,324,385	-	-
Transfers In - Water Fund	39,042	29,650	200,000	200,000
Transfers In - Sewer Fund	234,137	29,650	-	-
Transfers In - Animal Shelter Fund	9,586	-	-	-
CDBG Funding	-	366,094	4,000,000	4,000,000
	$ 6,604,490	4,884,988	8,916,046	11,989,095

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

	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
Capital Projects Expenditures:				
61100 - Storm Drain Plan	$ -	-	-	150,000
61220 - 2009 Street Maintenance Projects	37,396	122,296	100,000	100,000
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	-	1,528,490
61410 - Public Education / Outreach Project	1,668	-	-	-
61420 - Pavement Mmgt 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	-	-
63240 - CABY Wolf Creek WS	-	-	-	-
63260 - Storm Damage / Repairs	58,782	206,259	-	-
63270 - Peabody Creek Restoration	500,101	53,415	-	-
63280 - 2021 Winter Storm Damage	-	-	-	420,000
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	271,000	271,000
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	475,000	475,000
63450 - McCourtney Road Ped Imp	-	2,004	640,046	640,046
63570 - Richardson Street Line Replacement	-	-	-	-
63630 - Annual Sidewalk Repairs / Maintenance	35,620	4,324	25,000	25,000
63740 - Florance Avenue Project	-	-	-	-
63750 - Playground Maintenance Projects	55	162	50,000	50,000
63770 - McKnight Analysis Project	-	-	-	-
63820 - Maston Creek Phase I	177	-	-	170,000
63850 - Measure E Street Rehabilitation	2,170,891	806,290	1,270,000	1,270,000
63900 - Aerial Survey Update	125,728	39,959	-	-
63970 - E Main Improvements	-	-	-	-
64130 - Minnie / Memorial Park Projects	-	-	-	-
64140 - Measure E Park Projects	-	60,016	-	-
64150 - CDBG Memorial Park Facility Impv	-	366,094	5,000,000	5,000,000
66005 - Mill Street Pedestrian Plaza	-	2,030	-	-
66950 - Wolf Creek Trail Phase I	-	-	-	-
XXXX - HSIP Improvements	-	-	300,000	300,000
XXXX - Slate Creek Drainage	-	-	200,000	200,000
	$ 5,561,517	3,391,974	8,916,046	11,984,536
Excess (deficit) of revenues over expenditures	$ 1,042,973	1,493,014	-	4,559
Beginning Fund Balance	$ (2,432,372)	(1,389,399)	103,615	103,615
Ending Fund Balance	$ (1,389,399)	103,615	103,615	108,174

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

		Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
Revenues:					
Intergovernmental Revenue	$	695,000	-	-	-
RTMF Reimbursements		-	124,000	-	152,606
Interest Earnings		35,805	5,038	500	500
	$	730,805	129,038	500	153,106
Expenditures:					
Streets Materials Costs	$	-	-	-	35,828
Purchase of Property		1,006,178	-	-	-
Captial Outlay - Parking Lot Construction		-	-	-	-
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	-	-
	$	1,095,137	1,324,385	-	35,828
Excess (deficit) of revenues over expenditures	$	(364,332)	(1,195,347)	500	117,278
Beginning Fund Balance	$	2,025,738	1,661,406	466,059	466,059
Ending Fund Balance	$	1,661,406	466,059	466,559	583,337

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

		Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
Revenues:					
Other Revenues	$	-	-	-	-
Interest Earnings		56	14	25	25
		56	14	25	25
Expenditures:					
Safety Expenditures	$	2,272	-	-	-
	$	2,272	-	-	-
Excess (deficit) of revenues over expenditures	$	(2,216)	14	25	25
Beginning Fund Balance	$	6,731	4,515	4,529	4,529
Ending Fund Balance	$	4,515	4,529	4,554	4,554

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

		Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
Revenues:					
Grant Revenues	$	172,759	120,424	199,665	188,640
Interest Earnings		-	-	-	-
	$	172,759	120,424	199,665	188,640
Expenditures:					
EPA Site Assessment Expenditures	$	163,691	121,841	199,665	174,070
	$	163,691	121,841	199,665	174,070
Excess (deficit) of revenues over expenditures	$	9,068	(1,417)	-	14,570
Beginning Fund Balance	$	(22,221)	(13,153)	(14,570)	(14,570)
Ending Fund Balance	$	(13,153)	(14,570)	(14,570)	-

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

		Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
Revenues:					
Transfers In - General Fund	$	-	-	-	-
Transfers In - Measure N Fund		-	-	-	-
Other Revenues - Surplus Sales		5,200	-	-	133,627
Interest Earnings		1,759	12	-	-
	$	6,959	12	-	133,627
Expenditures:					
Capital Outlay - Vehicle Replacement	$	-	-	-	105,494
Vehicle Lease Expenses		32,824	31,476	33,094	33,094
	$	32,824	31,476	33,094	138,588
Excess (deficit) of revenues over expenditures	$	(25,865)	(31,464)	(33,094)	(4,961)
Beginning Fund Balance	$	96,359	70,494	39,030	39,030
Ending Fund Balance	$	70,494	39,030	5,936	34,069

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

		Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
Revenues:					
Other Revenues	$	-	-	-	-
Interest Earnings		2,205	316	1,000	1,000
	$	2,205	316	1,000	1,000
Expenditures:					
Park Expenditures	$	-	-	-	-
	$	-	-	-	-
Excess (deficit) of revenues over expenditures	$	2,205	316	1,000	1,000
Beginning Fund Balance	$	99,204	101,409	101,725	102,725
Ending Fund Balance	$	101,409	101,725	102,725	103,725

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

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

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

		Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Mid-Year Budget FY 2021-22
Revenues:					
RPTTF Revenue	$	829,623	785,096	650,000	650,000
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		-	-	-	-
	$	5,667,477	809,848	662,500	662,500
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	774,526	1,019,152
Transfer to Speical Projects Fund (ROPS Ob.)		695,000	-	-	-
	$	1,507,027	1,093,113	824,526	1,069,152
Excess (deficit) of revenues over expenditures	$	4,160,450	(283,265)	(162,026)	(406,652)
Beginning Fund Balance	$	2,171,827	6,332,277	6,049,012	5,886,986
Ending Fund Balance	$	6,332,277	6,049,012	5,886,986	5,480,334