

# City of Grass Valley



GRASS VALLEY, NEVADA COUNTY.  
CALIFORNIA.  
1881

**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**

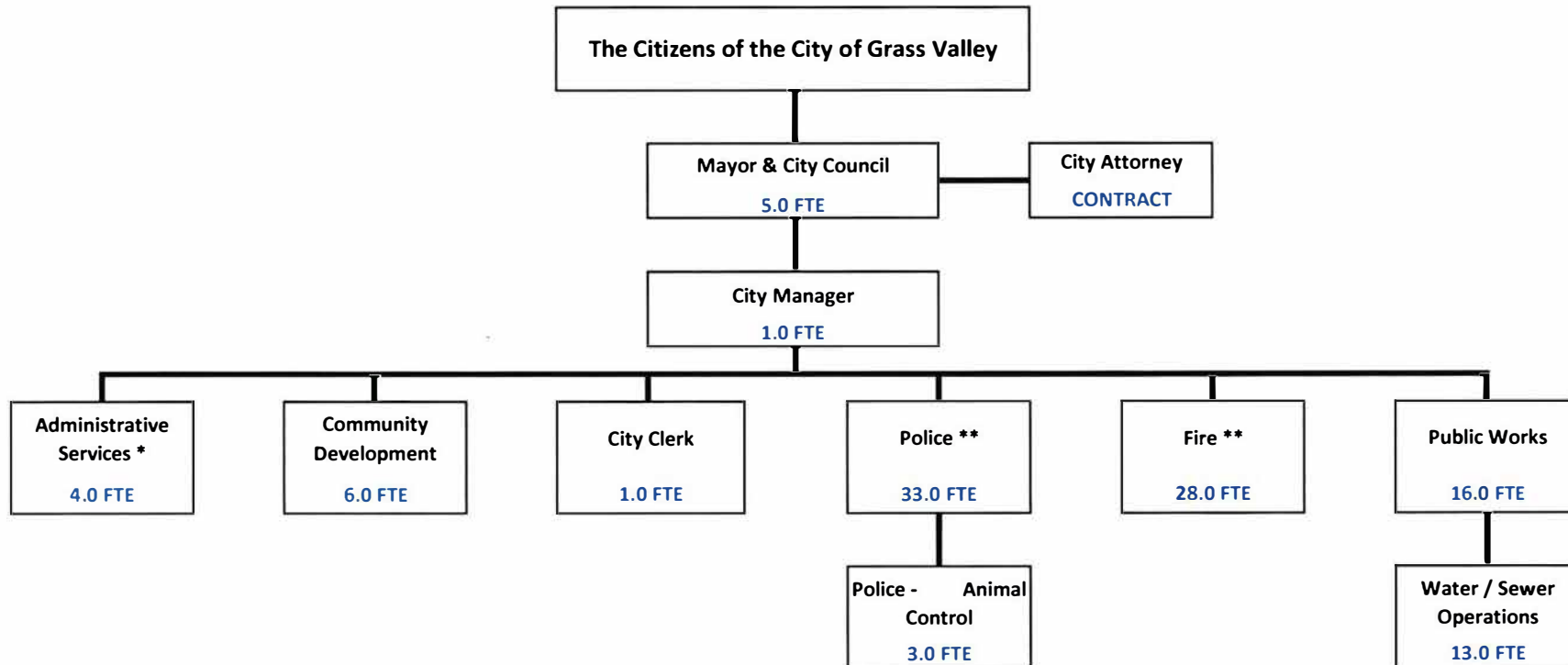
The City of Grass Valley dates from the California Gold Rush and was incorporated in 1860. Grass Valley is the largest city in the western region of Nevada County and is situated in the western foothills of the Sierra Nevada mountain range at roughly 2,500 feet elevation. It comprises of 4.7 square miles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

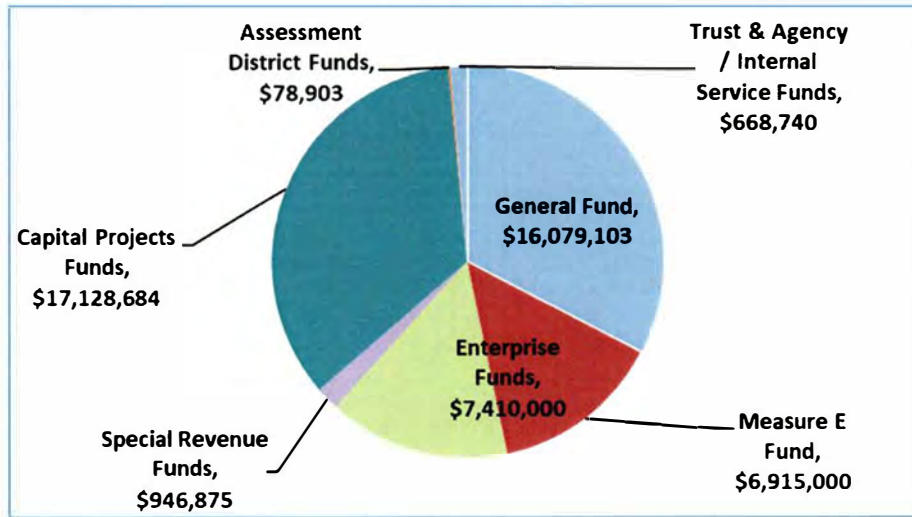
Although forecasts for revenues most impacted by the Pandemic (Sales Tax and Transient Occupancy Tax) have fully recovered from COVID Pandemic lows, factors including the ongoing recovery from the COVID-19 Pandemic, inflation levels not seen for 40 years and geo-political concerns all impact the City's 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.

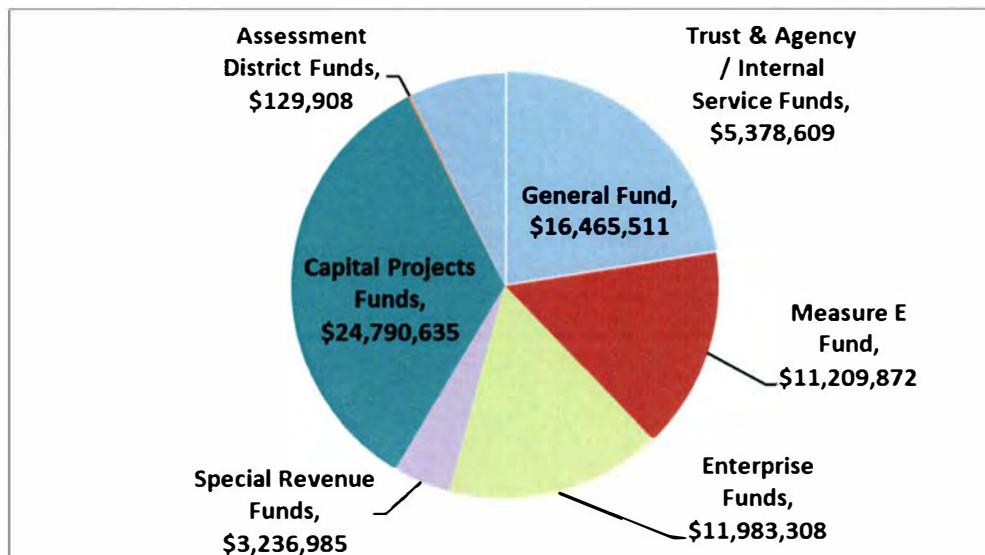
**Fiscal Year 2022-23 Budgeted Operating Revenues**  
**Total Revenues = \$49,227,305 (net of transfers = \$35,770,716)**



**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 than 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:

|                           | <b>Revenues</b> | <b>Expenditures</b> |
|---------------------------|-----------------|---------------------|
| 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:

|                           | <b>Revenues</b> | <b>Expenditures</b> |
|---------------------------|-----------------|---------------------|
| 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:

|                           | <b>Revenues</b> | <b>Expenditures</b> |
|---------------------------|-----------------|---------------------|
| 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:

|                           | <b>Revenues</b> | <b>Expenditures</b> |
|---------------------------|-----------------|---------------------|
| 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:

|                           | <b>Revenues</b> | <b>Expenditures</b> |
|---------------------------|-----------------|---------------------|
| 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:

|                           | <b>Revenues</b> | <b>Expenditures</b> |
|---------------------------|-----------------|---------------------|
| 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:

|                           | <b>Revenues</b> | <b>Expenditures</b> |
|---------------------------|-----------------|---------------------|
| 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:

|                           | <b>Revenues</b> | <b>Expenditures</b> |
|---------------------------|-----------------|---------------------|
| 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:

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

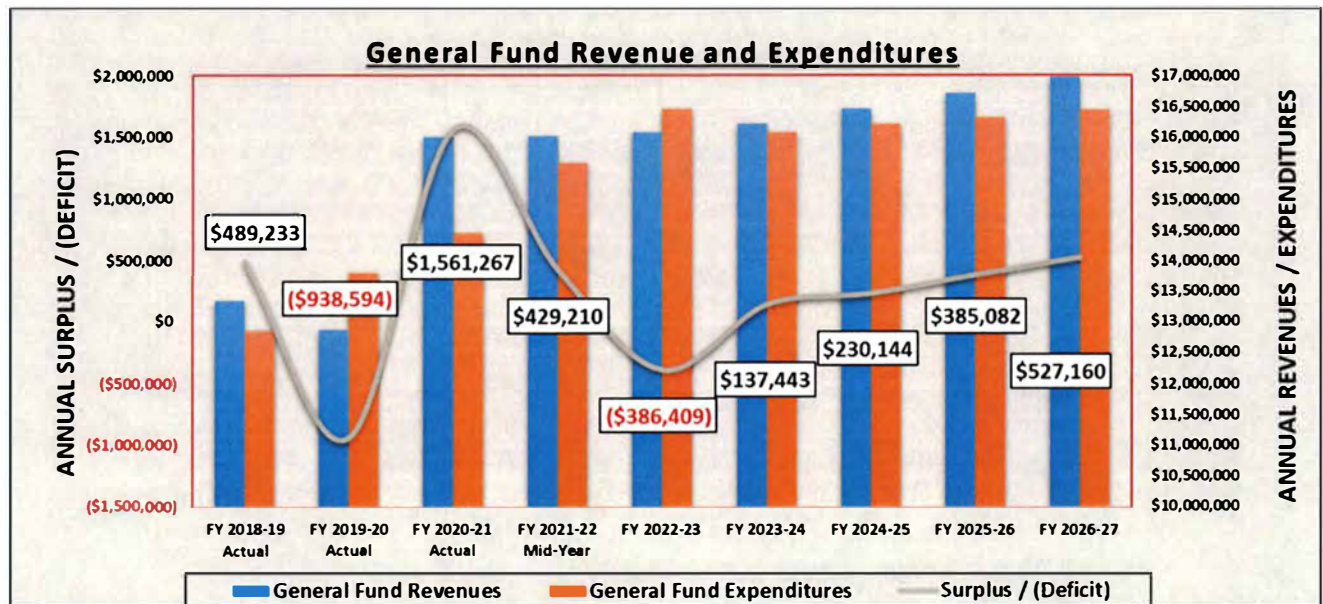
The Special Projects Fund accounts for capital projects funded by other specific revenue sources. For the coming fiscal year, revenues only include anticipated interest earnings in the fund. It should be mentioned that during FY 2021-22, the City issued debt in the amount of \$6 million to be used towards 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.

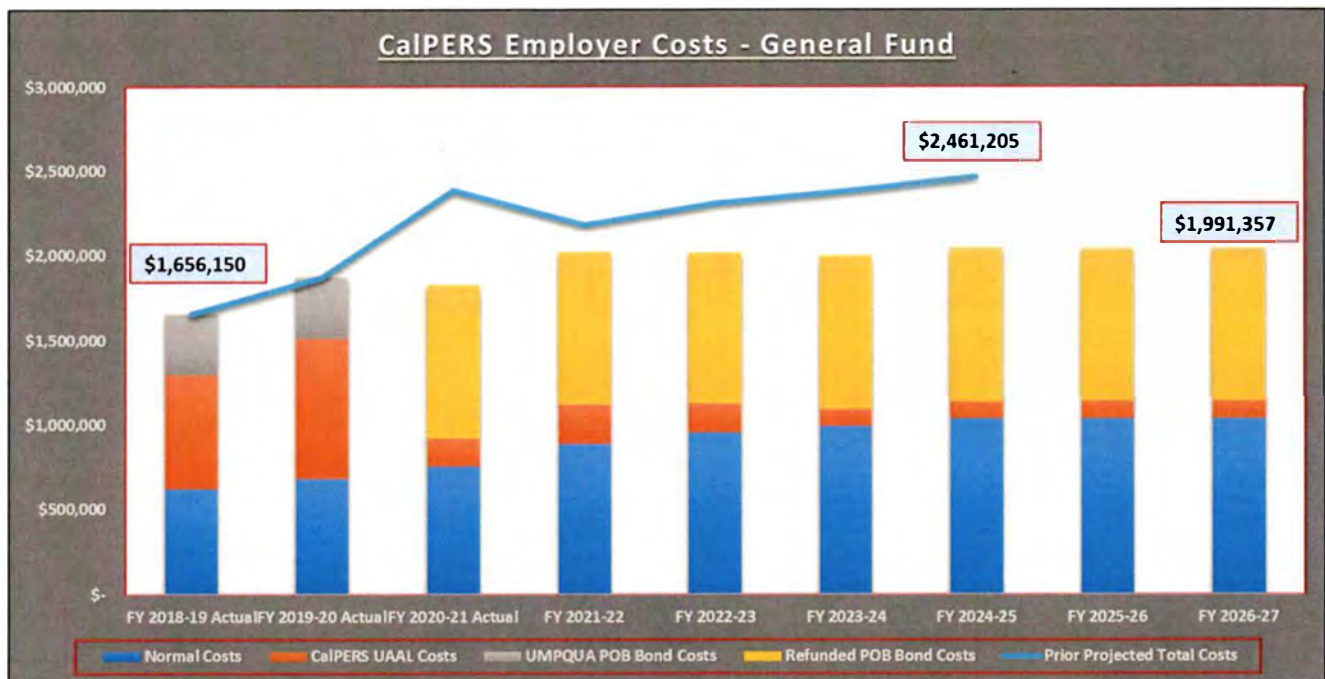
The Multi-year forecast is meant to serve as only one tool to measure fiscal sustainability into the future. The model below incorporates known cost drivers, including any negotiated salary increases, CalPERS retirement cost increases, annual appropriations for capital projects and recurring capital 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**

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

**CITY OF GRASS VALLEY  
FY 2022-23 FINAL BUDGET  
SCHEDULE OF FUNDS PRESENTED**

| <b>Fund</b> | <b>Description</b> |
|-------------|--------------------|
|-------------|--------------------|

***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**

| <b>Fund</b> | <b>Description</b> |
|-------------|--------------------|
|-------------|--------------------|

***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

| <b>Fund</b> | <b>Description</b> |
|-------------|--------------------|
|-------------|--------------------|

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***CDBG Block Grant Funds:***

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

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

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

|  | Total        | -----FY 2021-22 Estimated----- |              | Estimated    | ---FY 2022-23 Final Budget Update--- |               | Estimated    |
|--|--------------|--------------------------------|--------------|--------------|--------------------------------------|---------------|--------------|
| Fund - Description                                 | Fund Balance | Fiscal Year 2021-22 Estimated  |              | Fund Balance | Fiscal Year 2022-23                  |               | Fund Balance |
|  | 6/30/2021    | Revenues                       | Expenditures | 6/30/2022    | Revenues                             | Expenditures  | 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      |
| <b>Enterprise Funds</b>                            |              |                                |              |              |                                      |               |              |
| 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    |
| <b>Special Revenue Funds</b>                       |              |                                |              |              |                                      |               |              |
| 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        | -            | -                                    | -             | -            |
| <b>Capital Projects Funds</b>                      |              |                                |              |              |                                      |               |              |
| 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    |
| <b>Assessment District Funds</b>                   |              |                                |              |              |                                      |               |              |
| 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        |
| <b>Trust &amp; Agency / Internal Service Funds</b> |              |                                |              |              |                                      |               |              |
| 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                      | -----FY 2021-22 Estimated----- |                               | ---FY 2022-23 Final Budget Update--- |                     |           |              |              |
|---|--------------------------------|-------------------------------|--------------------------------------|---------------------|-----------|--------------|--------------|
|   | Total                          |                               | Estimated                            | Estimated           |           |              |              |
|   | Loans Receivable               | Fiscal Year 2021-22 Estimated | Loans Receivable                     | Fiscal Year 2022-23 |           |              |              |
|   | 6/30/2021                      | Revenues                      | Expenditures                         | 6/30/2022           | Revenues  | Expenditures | 6/30/2023    |
| 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<br>June 30, 2021 | Fiscal Year 2021-22 (Est.) |                    | Est. Fund Balance<br>June 30, 2022 | Fiscal Year 2022-23    |                     | Est. Fund Balance<br>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                            |
| <b>Total:</b>                                   | <b>\$ 35,328,221</b>          | <b>\$ 47,404,933</b>       | <b>38,768,904</b>  | <b>\$ 43,964,250</b>               | <b>\$ 49,227,305</b>   | <b>73,194,828</b>   | <b>\$ 19,996,727</b>               |
| LESS: Transfers:                                |                               | <b>\$ (2,291,553)</b>      | <b>(2,291,553)</b> |                                    | <b>\$ (13,456,589)</b> | <b>(13,456,589)</b> |                                    |
| <b>Total Operating Budget Net of Transfers:</b> |                               | <b>\$ 45,113,380</b>       | <b>36,477,351</b>  |                                    | <b>\$ 35,770,716</b>   | <b>59,738,239</b>   |                                    |



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

| <b>Fund</b>                  | <b>Capital Outlay / Project</b>        | <b>Outlay</b> | <b>Project</b> |
|------------------------------|--|---------------|----------------|
| <b><u>General Fund</u></b>   |  |               |                |
| - Information Services       | Information Technology Equipment       | \$ 50,000     |                |
| - Police                     | Police Equipment - Base Budget         | \$ 5,000      |                |
| - Non-Departmental           | Mill Street Pedestrian Plaza           |               | \$ 400,000     |
| <b><u>Measure E Fund</u></b> |  |               |                |
| - 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        |
| <b><u>Water Fund</u></b>     |  |               |                |
|                              | 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        |
| <b><u>Sewer Fund</u></b>     |  |               |                |
|                              | 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

| Fund                                       | Capital Outlay / Project              | Outlay       | Project       |
|--|---------------------------------------|--------------|---------------|
| <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       |
| <hr/>                                      |                                       |              |               |
| Citywide Capital Outlay / Projects Totals: |                                       | \$ 1,533,913 | \$ 25,855,635 |
| <hr/>                                      |                                       |              |               |
|  |                                       |              | \$ 27,389,548 |
| <hr/>                                      |                                       |              |               |

*Note: The information presented herein presents the fund in which the capital 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>REVENUES</b>                                  |                      |                      |                              |                               |
| 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                          | -                    | -                    | -                            | -                             |
| <b>Total Revenues</b>                            | <b>\$ 12,877,505</b> | <b>15,553,819</b>    | <b>16,019,904</b>            | <b>16,079,103</b>             |
| <b>EXPENDITURES</b>                              |                      |                      |                              |                               |
| 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                       |
| <b>Total Expenditures</b>                        | <b>\$ 13,816,095</b> | <b>\$ 13,992,552</b> | <b>\$ 15,590,691</b>         | <b>\$ 16,465,511</b>          |
| 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                     |
| <b>Less - Designated Reserves:</b>               |                      |                      |                              |                               |
| 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**

| <b>Description</b>                        | <b>Actuals<br/>FY 2019-20</b> | <b>Actuals<br/>FY 2020-21</b> | <b>Updated Budget<br/>FY 2021-22</b> | <b>Proposed Budget<br/>FY 2022-23</b> |
|---|-------------------------------|-------------------------------|--------------------------------------|---------------------------------------|
| 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 MVLF              | 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            | -                             | -                             | -                                    | -                                     |
| <b>TOTAL TAXES</b>                        | <b>\$ 10,469,532</b>          | <b>12,185,414</b>             | <b>12,336,788</b>                    | <b>12,722,153</b>                     |
| 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                               |
| <b>TOTAL FRANCHISES</b>                   | <b>\$ 789,343</b>             | <b>886,159</b>                | <b>883,000</b>                       | <b>910,000</b>                        |
| Business Licenses                         | \$ 191,394                    | 201,894                       | 185,925                              | 186,855                               |
| Business License Penalties                | 2,918                         | 33                            | 2,500                                | 2,500                                 |
| <b>TOTAL LICENSES</b>                     | <b>\$ 194,312</b>             | <b>201,927</b>                | <b>188,425</b>                       | <b>189,355</b>                        |
| 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                                |
| <b>TOTAL SERVICE CHARGES / FEES</b>       | <b>\$ 850,614</b>             | <b>1,361,064</b>              | <b>1,740,075</b>                     | <b>1,680,725</b>                      |

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

| <b>Description</b>                           | <b>Actuals<br/>FY 2019-20</b> | <b>Actuals<br/>FY 2020-21</b> | <b>Updated Budget<br/>FY 2021-22</b> | <b>Proposed Budget<br/>FY 2022-23</b> |
|--|-------------------------------|-------------------------------|--------------------------------------|---------------------------------------|
| Interest Earnings                            | \$ 178,820                    | 27,984                        | 32,500                               | 76,000                                |
| Unrealized Gain / (Loss) on Investments      | -                             | -                             | -                                    | -                                     |
| <b>TOTAL INTEREST &amp; USE OF MONEY</b>     | <b>\$ 178,820</b>             | <b>27,984</b>                 | <b>32,500</b>                        | <b>76,000</b>                         |
| 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                                 |
| <b>TOTAL FROM OTHER AGENCIES</b>             | <b>\$ 302,488</b>             | <b>515,690</b>                | <b>815,116</b>                       | <b>481,870</b>                        |
| 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       | -                             | -                             | -                                    | -                                     |
| <b>TOTAL COST REIMBURSEMENTS / TRANSFERS</b> | <b>\$ 29,390</b>              | <b>206,561</b>                | <b>3,000</b>                         | <b>3,000</b>                          |
| <b>TOTAL OTHER REVENUES</b>                  | <b>\$ 63,006</b>              | <b>169,020</b>                | <b>21,000</b>                        | <b>16,000</b>                         |
| <b>TOTAL OTHER FINANCING SOURCES</b>         | <b>\$ -</b>                   | <b>-</b>                      | <b>-</b>                             | <b>-</b>                              |
| <b>TOTAL GENERAL FUND</b>                    | <b>\$ 12,877,505</b>          | <b>15,553,819</b>             | <b>16,019,904</b>                    | <b>16,079,103</b>                     |

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

**Departmental Expenditure Account Detail**

|                                   | <b>Actual<br/>FY 2019-20</b> | <b>Actual<br/>FY 2020-21</b> | <b>Updated Budget<br/>FY 2021-22</b> | <b>Proposed Budget<br/>FY 2022-23</b> |
|-----------------------------------|------------------------------|------------------------------|--------------------------------------|---------------------------------------|
| <b><u>City Administration</u></b> |                              |                              |                                      |                                       |
| <b>City Council - 101</b>         |                              |                              |                                      |                                       |
| 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                    | -                            | -                            | -                                    | -                                     |
| <b>Total:</b>                     | <b>\$ 29,202</b>             | <b>31,365</b>                | <b>30,385</b>                        | <b>31,585</b>                         |
| <b>City Manager - 102</b>         |                              |                              |                                      |                                       |
| 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                    | -                            | -                            | -                                    | -                                     |
| <b>Total:</b>                     | <b>\$ 343,075</b>            | <b>271,026</b>               | <b>337,342</b>                       | <b>363,348</b>                        |
| <b>Finance Department - 104</b>   |                              |                              |                                      |                                       |
| 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                    | -                            | -                            | -                                    | -                                     |
| <b>Total:</b>                     | <b>\$ 568,325</b>            | <b>472,421</b>               | <b>488,195</b>                       | <b>545,141</b>                        |
| <b>Personnel - 103</b>            |                              |                              |                                      |                                       |
| Personal Services                 | \$ -                         | -                            | -                                    | -                                     |
| Services and Supplies             | 11,664                       | 28,434                       | 35,500                               | 30,500                                |
| Cost Allocation                   | -                            | -                            | -                                    | -                                     |
| Capital Outlay                    | -                            | -                            | -                                    | -                                     |
| <b>Total:</b>                     | <b>\$ 11,664</b>             | <b>28,434</b>                | <b>35,500</b>                        | <b>30,500</b>                         |
| <b>Information Services - 105</b> |                              |                              |                                      |                                       |
| 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                                |
| <b>Total:</b>                     | <b>\$ 178,735</b>            | <b>408,582</b>               | <b>250,400</b>                       | <b>295,127</b>                        |



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

**Departmental Expenditure Account Detail**

|                            | <u>Actual<br/>FY 2019-20</u> | <u>Actual<br/>FY 2020-21</u> | <u>Updated Budget<br/>FY 2021-22</u> | <u>Proposed Budget<br/>FY 2022-23</u> |
|----------------------------|------------------------------|------------------------------|--------------------------------------|---------------------------------------|
| <b>City Attorney - 106</b> |                              |                              |                                      |                                       |
| Personal Services          | \$ -                         | -                            | -                                    | -                                     |
| Services and Supplies      | 230,301                      | 167,130                      | 200,000                              | 225,000                               |
| Cost Allocation            | -                            | -                            | -                                    | -                                     |
| Capital Outlay             | -                            | -                            | -                                    | -                                     |
| <b>Total:</b>              | <b>\$ 230,301</b>            | <b>167,130</b>               | <b>200,000</b>                       | <b>225,000</b>                        |

**Public Safety**

|                       |                     |                  |                  |                  |
|-----------------------|---------------------|------------------|------------------|------------------|
| <b>Police - 201</b>   |                     |                  |                  |                  |
| 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            |
| <b>Total:</b>         | <b>\$ 4,539,231</b> | <b>4,523,063</b> | <b>4,995,895</b> | <b>5,234,198</b> |

|                                      |                   |                |                |                |
|--------------------------------------|-------------------|----------------|----------------|----------------|
| <b>Police - Animal Control - 202</b> |                   |                |                |                |
| Personal Services                    | \$ 136,804        | 149,257        | 189,601        | 225,028        |
| Services and Supplies                | 59,808            | 28,942         | 37,200         | 39,000         |
| Capital Outlay                       | -                 | -              | -              | -              |
| <b>Total:</b>                        | <b>\$ 196,612</b> | <b>178,199</b> | <b>226,801</b> | <b>264,028</b> |

|                       |                     |                  |                  |                  |
|-----------------------|---------------------|------------------|------------------|------------------|
| <b>Fire - 203</b>     |                     |                  |                  |                  |
| 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        | -                   | -                | -                | -                |
| <b>Total:</b>         | <b>\$ 2,153,259</b> | <b>2,567,289</b> | <b>3,309,706</b> | <b>3,420,592</b> |

**Community Development**

|                       |                   |                |                |                |
|-----------------------|-------------------|----------------|----------------|----------------|
| <b>Planning - 301</b> |                   |                |                |                |
| Personal Services     | \$ 254,429        | 319,847        | 339,583        | 366,271        |
| Services and Supplies | 37,115            | 172,363        | 84,200         | 64,200         |
| Capital Outlay        | -                 | -              | -              | -              |
| <b>Total:</b>         | <b>\$ 291,544</b> | <b>492,210</b> | <b>423,783</b> | <b>430,471</b> |

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

**Departmental Expenditure Account Detail**

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

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

Departmental Expenditure Account Detail

|  | <u>Actual<br/>FY 2019-20</u> | <u>Actual<br/>FY 2020-21</u> | <u>Updated Budget<br/>FY 2021-22</u> | <u>Proposed Budget<br/>FY 2022-23</u> |
|--|------------------------------|------------------------------|--------------------------------------|---------------------------------------|
| <b><u>Parks and Recreation</u></b>                   |                              |                              |                                      |                                       |
| <b>Swimming Pool - 502</b>                           |                              |                              |                                      |                                       |
| Personal Services                                    | \$ 30,729                    | 16,067                       | 14,446                               | 15,182                                |
| Services and Supplies                                | 50,106                       | 15,639                       | 21,350                               | 21,355                                |
| Capital Outlay                                       | -                            | -                            | -                                    | -                                     |
| <b>Total:</b>  | <b>\$ 80,835</b>             | <b>31,706</b>                | <b>35,796</b>                        | <b>36,537</b>                         |
| <b>Parks Maintenance - 501 / 504</b>                 |                              |                              |                                      |                                       |
| Personal Services                                    | \$ 190,540                   | 202,763                      | 193,899                              | 223,535                               |
| Services and Supplies                                | 179,635                      | 76,261                       | 232,000                              | 175,000                               |
| Capital Outlay                                       | -                            | -                            | -                                    | -                                     |
| <b>Total:</b>  | <b>\$ 370,175</b>            | <b>279,024</b>               | <b>425,899</b>                       | <b>398,535</b>                        |
| <b>Recreation - XX (In Parks FY 2020-21 Amended)</b> |                              |                              |                                      |                                       |
| Personal Services                                    | \$ -                         | -                            | -                                    | -                                     |
| Services and Supplies                                | -                            | -                            | -                                    | -                                     |
| Capital Outlay                                       | -                            | -                            | -                                    | -                                     |
| <b>Total:</b>  | <b>\$ -</b>                  | <b>-</b>                     | <b>-</b>                             | <b>-</b>                              |
| <b><u>Non-Departmental / Other</u></b>               |                              |                              |                                      |                                       |
| <b>Non-Departmental - 601</b>                        |                              |                              |                                      |                                       |
| 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                               |
| <b>Total:</b>  | <b>\$ 2,275,296</b>          | <b>1,676,798</b>             | <b>2,111,443</b>                     | <b>2,238,135</b>                      |

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

Departmental Expenditure Account Detail

|   | <u>Actual<br/>FY 2019-20</u> | <u>Actual<br/>FY 2020-21</u> | <u>Updated Budget<br/>FY 2021-22</u> | <u>Proposed Budget<br/>FY 2022-23</u> |
|---|------------------------------|------------------------------|--------------------------------------|---------------------------------------|
| <b>Debt Service - 5275</b>                  |                              |                              |                                      |                                       |
| 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                               |
| <b>Total:</b>                               | <b>\$ 442,370</b>            | <b>1,019,104</b>             | <b>1,027,805</b>                     | <b>1,026,621</b>                      |
| <b>Transfers Out - 5899</b>                 |                              |                              |                                      |                                       |
| 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)      | -                            | -                            | -                                    | -                                     |
| <b>Total:</b>                               | <b>\$ 488,805</b>            | <b>192,326</b>               | <b>85,000</b>                        | <b>135,000</b>                        |
| <b>Total Appropriations - General Fund</b>  | <b>\$ 13,816,095</b>         | <b>\$ 13,992,552</b>         | <b>\$ 15,590,691</b>                 | <b>\$ 16,465,511</b>                  |
| <b>Total Personal Services:</b>             | <b>\$ 8,937,464</b>          | <b>\$ 8,415,720</b>          | <b>\$ 9,794,525</b>                  | <b>\$ 10,390,280</b>                  |
| <b>Total Services and Supplies:</b>         | <b>3,917,699</b>             | <b>4,106,490</b>             | <b>4,141,961</b>                     | <b>4,372,028</b>                      |
| <b>Total Cost Allocations:</b>              | <b>(83,157)</b>              | <b>-</b>                     | <b>(133,600)</b>                     | <b>(163,418)</b>                      |
| <b>Total Capital Outlay:</b>                | <b>65,925</b>                | <b>163,069</b>               | <b>425,000</b>                       | <b>455,000</b>                        |
| <b>Total Debt Service:</b>                  | <b>442,370</b>               | <b>1,019,104</b>             | <b>1,027,805</b>                     | <b>1,026,621</b>                      |
| <b>Total Reimbursable Costs:</b>            | <b>40,623</b>                | <b>-</b>                     | <b>-</b>                             | <b>-</b>                              |
| <b>Total Transfers Out:</b>                 | <b>488,805</b>               | <b>192,326</b>               | <b>85,000</b>                        | <b>135,000</b>                        |
| <b>Total Appropriation For Contingency:</b> | <b>6,366</b>                 | <b>95,843</b>                | <b>250,000</b>                       | <b>250,000</b>                        |

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

|  | Actual<br>FY 2019-20  | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|-----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                       |                      |                              |                               |
| 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>              |
| <b>Expenditures:</b>                           |                       |                      |                              |                               |
| 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**

|  | Actual<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Capital Expenditures</b>                      |                      |                      |                              |                               |
| 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                        |
|  | <b>\$ 6,252,314</b>  | <b>2,323,689</b>     | <b>2,907,466</b>             | <b>6,998,913</b>              |

*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<br>FY 2019-20 | Actuals<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|-----------------------|-----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                       |                       |                              |                               |
| 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>              |
| <b>Expenditures:</b>                           |                       |                       |                              |                               |
| 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>              |
| <b>Reserved Fund Balance:</b>                  |                       |                       |                              |                               |
| Safe Drinking Water Loan Debt Svc. Reserve     | \$ 148,700            | 148,700               | 148,700                      | 148,700                       |
| Trustee Cash - Capital Leases Payable          | -                     | -                     | -                            | -                             |
| Pension Reserve                                | 75,000                | 75,000                | 75,000                       | 75,000                        |
| Working Capital Reserve                        | 325,000               | 325,000               | 325,000                      | 325,000                       |
| Water System Reinvestment Reserve              | 360,663               | 360,663               | 360,663                      | 360,663                       |
| Emergency Reserve                              | 300,000               | 300,000               | 300,000                      | 300,000                       |
| Connection Fee Capital Reserve                 | -                     | -                     | -                            | -                             |
| 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**

| <b>Capital Expenditures</b>                    | <b>Actuals<br/>FY 2019-20</b> | <b>Actuals<br/>FY 2020-21</b> | <b>Updated Budget<br/>FY 2021-22</b> | <b>Proposed Budget<br/>FY 2022-23</b> |
|--|-------------------------------|-------------------------------|--------------------------------------|---------------------------------------|
| 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                              | 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                            | -                                    | -                                     |
|  | <b>\$ 2,388,393</b>           | <b>144,495</b>                | <b>475,000</b>                       | <b>2,430,000</b>                      |

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

|  | Actual<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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                  | -                    | -                    | -                            | -                             |
|  | <u>\$ 7,585,891</u>  | <u>7,112,954</u>     | <u>5,095,000</u>             | <u>5,110,000</u>              |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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 UAAL 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               | -                            | -                             |
|  | <u>\$ 9,988,400</u>  | <u>5,855,132</u>     | <u>4,851,298</u>             | <u>7,478,540</u>              |
| 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                            | <u>\$ 5,948,751</u>  | <u>7,206,573</u>     | <u>7,450,275</u>             | <u>5,081,735</u>              |
| <b>Reserved Fund Balance:</b>                  |                      |                      |                              |                               |
| 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                       | <u>\$ 1,494,770</u>  | <u>2,452,272</u>     | <u>2,695,974</u>             | <u>327,434</u>                |

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

**Capital Expenditure Detail**

|   | Actual<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|---|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Capital Expenditures</b>                   |                      |                      |                              |                               |
| 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                        |
|   | <b>\$ 4,463,937</b>  | <b>1,458,758</b>     | <b>45,000</b>                | <b>3,035,000</b>              |

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

|  | Actual<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|---|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Capital Expenditures</b>               |                      |                      |                              |                               |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                  |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| Other Revenues                                 | \$ -                 | -                    | -                            | -                             |
| Interest Earnings                              | 56                   | 14                   | 25                           | 25                            |
|  | 56                   | 14                   | 25                           | 25                            |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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                        | 4,554                         |
| Ending Fund Balance                            | \$ 4,515             | 4,529                | 4,554                        | 4,579                         |



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

|  | Actual<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| Grant Revenues                                 | \$ 172,759           | 120,424              | 188,640                      | -                             |
| Interest Earnings                              | -                    | -                    | -                            | -                             |
|  | <u>\$ 172,759</u>    | <u>120,424</u>       | <u>188,640</u>               | <u>-</u>                      |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                 |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|---|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Capital Expenditures</b>                     |                      |                      |                              |                               |
| 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**

|  | Actual<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Fund Balances</b>                       |                      |                      |                              |                               |
| 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                        |
|  | <b>\$ 2,973,866</b>  | <b>3,609,159</b>     | <b>3,391,538</b>             | <b>1,292,949</b>              |

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

|  | Actual<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                      |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| Other Revenues                                 | \$ -                 | -                    | -                            | -                             |
| Interest Earnings                              | 2,205                | 316                  | 500                          | 1,000                         |
|  | <u>\$ 2,205</u>      | <u>316</u>           | <u>500</u>                   | <u>1,000</u>                  |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| Park Expenditures                              | \$ -                 | -                    | -                            | -                             |
|  | <u>\$ -</u>          | <u>-</u>             | <u>-</u>                     | <u>-</u>                      |
| Excess (deficit) of revenues over expenditures | \$ 2,205             | 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                                   |                      |                      |                              |                               |
| Other Revenues                                     | \$ -                 | -                    | -                            | -                             |
| Interest Earnings                                  | 354                  | 3                    | 125                          | -                             |
|  | 354                  | 3                    | 125                          | -                             |
| <b>Expenditures:</b>                               |                      |                      |                              |                               |
| 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)**

|   | Actual<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|---|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                            |                      |                      |                              |                               |
| 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                     |
|   | <u>\$ 6,604,490</u>  | <u>4,884,988</u>     | <u>8,238,709</u>             | <u>17,123,684</u>             |

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

|  | Actual<br>FY 2019-20  | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|-----------------------|----------------------|------------------------------|-------------------------------|
| <b>Capital Projects Expenditures:</b>          |                       |                      |                              |                               |
| 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 Street 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                      | -                             |
|  | <u>\$ 5,561,517</u>   | <u>3,391,974</u>     | <u>6,711,127</u>             | <u>18,790,635</u>             |
| 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                            | <u>\$ (1,389,399)</u> | <u>103,615</u>       | <u>1,631,197</u>             | <u>(35,754)</u>               |



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

|  | Actual<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                  |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                 |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                  |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                 |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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 | \$ 9,893             | 4,547                | 2,273                        | (960)                         |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                  |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                  |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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 | <u>\$ (16,353)</u>   | <u>17,873</u>        | <u>(5,180)</u>               | <u>(1,080)</u>                |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                    |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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 | <u>\$ (4,332)</u>    | <u>620</u>           | <u>(30)</u>                  | <u>(9,955)</u>                |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                    |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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 | <u>\$ (4,095)</u>    | <u>594</u>           | <u>372</u>                   | <u>(4,965)</u>                |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| Assessments                                    | \$ 800               | 500                  | 500                          | 500                           |
| Interest Earnings                              | 181                  | 28                   | 10                           | 10                            |
|  | <u>\$ 981</u>        | <u>528</u>           | <u>510</u>                   | <u>510</u>                    |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                  |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                    |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                 |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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 | <u>\$ 22,159</u>     | <u>(7,532)</u>       | <u>6,100</u>                 | <u>(13,900)</u>               |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                 |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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>                 |
| <br>   |                      |                      |                              |                               |
| Program Income / Cash Balance:                 | <u>\$ 15,343</u>     | <u>-</u>             | <u>-</u>                     | <u>-</u>                      |
| <br>   |                      |                      |                              |                               |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                 |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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>                 |
| <b>Program Income / Cash Balance:</b>          |                      |                      |                              |                               |
|  | <u>\$ 91,077</u>     | <u>-</u>             | <u>63,400</u>                | <u>63,400</u>                 |
| <b>Loan Receivable Balance:</b>                |                      |                      |                              |                               |
|  | <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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                 |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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>                |
| <b>Program Income / Cash Balance:</b>          |                      |                      |                              |                               |
|  | <u>\$ 81,944</u>     | <u>-</u>             | <u>130,835</u>               | <u>115,835</u>                |
| <b>Loan Receivable Balance:</b>                |                      |                      |                              |                               |
|  | <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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                 |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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>                      |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                  |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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>                  |
| <b>Program Income / Cash Balance:</b>          |                      |                      |                              |                               |
|  | <u>\$ 551</u>        | <u>515,628</u>       | <u>440,626</u>               | <u>440,626</u>                |
| <b>Loan Receivable Balance:</b>                |                      |                      |                              |                               |
|  | <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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Final Budget<br>FY 2021-22 |
|--|----------------------|----------------------|------------------------------|----------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                            |
| 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>              |
| <b>Expenditures:</b>                           |                      |                      |                              |                            |
| Loans Provided                                 | \$ -                 | -                    | -                            | -                          |
| Transfers Out                                  | -                    | -                    | -                            | -                          |
| Bad Debt Expense                               | -                    | -                    | -                            | -                          |
| Administrative Expenses                        | -                    | -                    | -                            | -                          |
|  | <u>\$ -</u>          | <u>-</u>             | <u>-</u>                     | <u>-</u>                   |
| Excess (deficit) of revenues over expenditures | <u>\$ 47,524</u>     | <u>48,184</u>        | <u>48,600</u>                | <u>49,100</u>              |
| <b>Program Income / Cash Balance:</b>          |                      |                      |                              |                            |
|  | <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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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>                      |
| <b>Program Income / Cash Balance:</b>          |                      |                      |                              |                               |
|  | <u>\$ -</u>          | <u>(3,824)</u>       | <u>-</u>                     | <u>-</u>                      |
| <b>Loan Receivable Balance:</b>                |                      |                      |                              |                               |
|  | <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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                  |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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>                  |
| <b>Program Income / Cash Balance:</b>          |                      |                      |                              |                               |
|  | <u>\$ 1,096</u>      | <u>-</u>             | <u>166,729</u>               | <u>167,479</u>                |
| <b>Loan Receivable Balance:</b>                |                      |                      |                              |                               |
|  | <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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                      |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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>                |
| <b>Program Income / Cash Balance:</b>          |                      |                      |                              |                               |
|  | <u>\$ (1,640)</u>    | <u>166,437</u>       | <u>159,173</u>               | <u>151,173</u>                |
| <b>Loan Receivable Balance:</b>                |                      |                      |                              |                               |
|  | <u>\$ -</u>          | <u>-</u>             | <u>-</u>                     | <u>-</u>                      |

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

|  | Actual<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                  |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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>                      |
| <b>Program Income / Cash Balance:</b>          |                      |                      |                              |                               |
|  | <u>\$ 66,213</u>     | <u>1,041</u>         | <u>178,558</u>               | <u>178,558</u>                |
| <b>Loan Receivable Balance:</b>                |                      |                      |                              |                               |
|  | <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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                  |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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>                  |
| <b>Program Income / Cash Balance:</b>          |                      |                      |                              |                               |
|  | <u>\$ 165,329</u>    | <u>161</u>           | <u>-</u>                     | <u>-</u>                      |
| <b>Loan Receivable Balance:</b>                |                      |                      |                              |                               |
|  | <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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Final Budget<br>FY 2021-22 |
|--|----------------------|----------------------|------------------------------|----------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                            |
| 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>                   |
| <b>Expenditures:</b>                           |                      |                      |                              |                            |
| 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>                   |
| <b>Program Income / Cash Balance:</b>          |                      |                      |                              |                            |
|  | <u>\$ 16,000</u>     | <u>-</u>             | <u>-</u>                     | <u>-</u>                   |
| <b>Loan Receivable Balance:</b>                |                      |                      |                              |                            |
|  | <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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| Grant Revenues                                 | \$ -                 | -                    | -                            | -                             |
| Loan Payoffs                                   | -                    | -                    | -                            | -                             |
| Transfers In                                   | -                    | -                    | -                            | -                             |
| Interest Earnings / Accrued Interest           | -                    | -                    | -                            | -                             |
|  | <u>\$ -</u>          | <u>-</u>             | <u>-</u>                     | <u>-</u>                      |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| Loans Provided                                 | \$ -                 | -                    | -                            | -                             |
| Transfers Out                                  | -                    | -                    | -                            | -                             |
| Bad Debt Expense                               | -                    | -                    | -                            | -                             |
| Administrative Expenses                        | -                    | -                    | -                            | -                             |
|  | <u>\$ -</u>          | <u>-</u>             | <u>-</u>                     | <u>-</u>                      |
| Excess (deficit) of revenues over expenditures | <u>\$ -</u>          | <u>-</u>             | <u>-</u>                     | <u>-</u>                      |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                      |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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>                      |
| <br>Program Income / Cash Balance:             | <br><u>\$ 1,071</u>  | <br><u>-</u>         | <br><u>-</u>                 | <br><u>-</u>                  |
| <br>Loan Receivable Balance:                   | <br><u>\$ 49,250</u> | <br><u>-</u>         | <br><u>-</u>                 | <br><u>-</u>                  |

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

|  | Actual<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                  |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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>                  |
| <b>Program Income / Cash Balance:</b>          |                      |                      |                              |                               |
|  | <u>\$ 3,232</u>      | <u>-</u>             | <u>3,000</u>                 | <u>6,000</u>                  |
| <b>Loan Receivable Balance:</b>                |                      |                      |                              |                               |
|  | <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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                      |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| Loans Provided                                 | \$ -                 | -                    | -                            | -                             |
| Transfers Out                                  | -                    | -                    | -                            | -                             |
| Bad Debt Expense                               | -                    | -                    | -                            | -                             |
| Administrative Expenses                        | -                    | -                    | -                            | -                             |
|  | <u>\$ -</u>          | <u>-</u>             | <u>-</u>                     | <u>-</u>                      |
| Excess (deficit) of revenues over expenditures | <u>\$ 1,275</u>      | <u>71,550</u>        | <u>-</u>                     | <u>-</u>                      |
| 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<br>FY 2019-20 | Actual<br>FY 2020-21 | Mid-Year Budget /<br>Year-End Estimate<br>FY 2021-22 | Final Budget<br>FY 2022-23 |
|--|----------------------|----------------------|--|----------------------------|
| <b>Revenues:</b>                               |                      |                      |  |                            |
| Grant Revenues                                 | \$ -                 | -                    | -  | -                          |
| Loan Payoffs                                   | -                    | -                    | -  | -                          |
| Transfers In                                   | -                    | -                    | -  | -                          |
| Interest Earnings / Accrued Interest           | -                    | -                    | -  | -                          |
|  | \$ -                 | -                    | -  | -                          |
| <b>Expenditures:</b>                           |                      |                      |  |                            |
| Loans Provided                                 | \$ -                 | -                    | -  | -                          |
| Transfers Out                                  | -                    | -                    | -  | -                          |
| Bad Debt Expense                               | -                    | -                    | -  | -                          |
| Administrative Expenses                        | -                    | -                    | -  | -                          |
|  | \$ -                 | -                    | -  | -                          |
| Excess (deficit) of revenues over expenditures | \$ -                 | -                    | -  | -                          |
| <b>Program Income / Cash Balance:</b>          |                      |                      |  |                            |
|  | \$ -                 | -                    | -  | -                          |
| Loan Receivable Balance:                       | \$ 110,000           | 110,000              | 110,000  | 110,000                    |

**City of Grass Valley**  
**Fiscal Year 2022-23 Proposed Budget**  
**CDBG Doris Drive Fund (Fund 250)**

|  | Actual<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                  |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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>                  |
| <b>Program Income / Cash Balance:</b>          |                      |                      |                              |                               |
|  | <u>\$ 3,455</u>      | <u>-</u>             | <u>3,209</u>                 | <u>6,418</u>                  |
| <b>Loan Receivable Balance:</b>                |                      |                      |                              |                               |
|  | <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<br>FY 2019-20 | Actual<br>FY 2020-21 | Updated Budget<br>FY 2021-22 | Proposed Budget<br>FY 2022-23 |
|--|----------------------|----------------------|------------------------------|-------------------------------|
| <b>Revenues:</b>                               |                      |                      |                              |                               |
| 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>                 |
| <b>Expenditures:</b>                           |                      |                      |                              |                               |
| 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>                  |
| <b>Program Income / Cash Balance:</b>          |                      |                      |                              |                               |
|  | <u>\$ 9,991</u>      | <u>-</u>             | <u>9,800</u>                 | <u>19,600</u>                 |
| <b>Loan Receivable Balance:</b>                |                      |                      |                              |                               |
|  | <u>\$ 359,901</u>    | <u>356,944</u>       | <u>353,944</u>               | <u>350,744</u>                |