Council Meeting Date: May 17, 2012  Date Prepared: May 11, 2012

Prepared by: Daniel C. Holler, City Administrator

Title: FY12-13 Budget Workshop

Agenda: Administrative

Recommended Motion: Provide staff direction on preliminary FY12/13 budget in preparation of the Administrative budget for public hearing in June.

Background Information: The City Council will be provided an update on the preparation of the preliminary FY12/13 budget for comment and to give staff direction for completion of the Administrative budget. The primary focus will be on the City’s General Fund and the other larger key funds. The proposed preliminary budget incorporates changes implemented over the past year, employee agreement and direction aimed at having a balanced budget for hearing in June. Staff has continued to work through budgetary projections and review of initial financial information in preparation of the FY12-13 budget. Some minor changes will most likely still come forward prior to the June hearing. This will be the first budget since the elimination the Redevelopment Agency. The City continues to face a limiting financial condition. There are uncertainties in the economy and in the State budget which may impact the City’s financial planning. Direction from the Council will assist in finalizing the Administrative Budget, for a tentative public hearing on June 26, 2012.

Funds Available: N/A  Account #: 

Reviewed by:

City Administrator

Agenda Item #: /
To: City Council

From: Daniel C. Holler, City Administrator

Date: May 11, 2012

RE: Preliminary General Budget for Fiscal Year 2012-13

Overview
Staff has prepared a preliminary administrative budget for Fiscal Year 2012-13 (FY12/13) referred to as the “General Budget” for the City. The administrative proposed budget will need to be complete by May 31 and a final budget adopted by the end of June 2012. The overall General Budget includes a number of different funds, each with its’ own set of accounts, restrictions and requirements. In developing the budget, the primary focus is on only a few of the funds with the majority of time spent on the General Fund. The other core funds include Water and Sewer, Development Services, Capital Projects, Gas Tax, Fire Assessment and the Successor Agency which has replaced the Redevelopment Agency. City staff has been working through the budget process with a goal to balance the base operating budget within the General Fund. The preliminary budget maintains a minimum level of service with little or no ability to respond to expanded service demands or requests. The Budget does not include any significant funding for non-enterprise fund capital projects, equipment replacement or technology upgrades. These funding shortfalls will be discussed in more detail as part of this report. While the focus at this time is on the funds noted above, the Administrative budget will incorporate all of the City’s Funds.

Factors that impact the budget but which were not fully known at adoption time included the State Budget, updates to sales and property tax estimates and final employee negotiations. This is also the first full year without redevelopment the impact of which is still being worked through. Certain assumptions were made in each of these areas in preparation of the budget. This initial report will focus on the City’s General Fund. Additional information will be provided on other key funds for discussion as part of the budget workshop.

General Fund
The preliminary FY12/13 General Fund budget has an operating deficit of $23,957. An operating deficit (or surplus) is determined by simply comparing current revenues with current expenditures. In certain funds, the operational element will be balanced (operating revenue equal to operating expenses) but will show a deficit through the planned use of reserves. For example, this is true of the enterprise funds and the Successor Agency as reserves are used for projects or debt payments. Detailed information on the General Fund budget is provided in Attachment A.
In comparison the adopted budget for FY11/12 (last fiscal year) had a deficit of $229,064. The final budget for FY10/11 had a deficit of $51,342, with a surplus of $98,391 in FY09/10. For FY11/12 the deficit will be reduced, but will not be fully eliminated. The deficits have been due to more than anticipated drops in revenues and the cost of employee retirements. The remaining deficit for FY12/13 will be eliminated.

Overall staff has been able to manage the budget well given the uncertainty of the economic conditions we are working with. The ending fund balance as shown for the General Fund is $2,363,324. This is based on the FY11/12 budget and the deficit based on the adopted budget. It is anticipated that the fund will increase by at least $150,000, as the deficit is reduced. The fund balance will be adjusted with the adopted budget and again with the actual numbers from FY11/12. Actions are taken throughout the year that impact the budget such as the acceptance of grants, change in personnel costs (retirements, vacancies etc.), updated revenue estimates and line item expenditure adjustments that reflect actual vs. budgeted expenses.

Attachment A provides comparative information on the General Fund from FY07/08 through the FY12/13 preliminary budget.

As with past budgets, sales tax and property tax comprise 66% of the Fund’s revenues, with another 10% coming from in lieu motor vehicle license fees. The following chart provides an overview by major revenue category for the General Fund.

<table>
<thead>
<tr>
<th>Revenues:</th>
<th>Amount</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor Vehicle License Fees</td>
<td>1,040,125</td>
<td>10.36%</td>
</tr>
<tr>
<td>Misc. Revenue</td>
<td>45,500</td>
<td>0.45%</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>4,428,400</td>
<td>44.13%</td>
</tr>
<tr>
<td>Franchise Fees</td>
<td>454,000</td>
<td>4.52%</td>
</tr>
<tr>
<td>TOT/Business Taxes</td>
<td>738,000</td>
<td>7.35%</td>
</tr>
<tr>
<td>Service Charges</td>
<td>441,100</td>
<td>4.40%</td>
</tr>
<tr>
<td>Cost Allocation</td>
<td>175,000</td>
<td>1.74%</td>
</tr>
<tr>
<td>Enterprise Fund Admin</td>
<td>362,721</td>
<td>3.61%</td>
</tr>
<tr>
<td>Transfer In</td>
<td>129,000</td>
<td>1.29%</td>
</tr>
<tr>
<td>Property Tax</td>
<td>2,221,815</td>
<td>22.14%</td>
</tr>
<tr>
<td>Total</td>
<td>10,035,661</td>
<td>100.00%</td>
</tr>
</tbody>
</table>

The allocation across major appropriation categories is similar to the past couple of years. The following chart provides an overview by major appropriation category for the General Fund. Departmental detail is provided in Attachment A.
General Fund appropriations by expenditure category are similar to past few years with 75% allocated to personnel costs (See Attachment A). Services and supplies account for 22% with 2% for debt service and only .75% for capital funds. The lack of capital funding is a growing concern.
**Employee Levels**

The number of City employees has been declining for the several years and continues with the preliminary FY12/13 Budget. The following chart provides an overview by Department of the Full-Time Equivalent Employees (FTE) by Department, with a breakout for the General Fund.

<table>
<thead>
<tr>
<th>FTE BY DEPARTMENT</th>
<th>Funded 2010/11</th>
<th>Funded 2011/12</th>
<th>Funded 2012/13</th>
<th>Gen. Fund FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>City Administrator &amp; City Clerk</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
<td>1.80</td>
</tr>
<tr>
<td>Admin. Services - Finance</td>
<td>5.80</td>
<td>5.80</td>
<td>4.80</td>
<td>4.48</td>
</tr>
<tr>
<td>Admin. Services - Human Resources</td>
<td>1.00</td>
<td>0.50</td>
<td>0.94</td>
<td>0.94</td>
</tr>
<tr>
<td>Community Development</td>
<td>8.00</td>
<td>8.00</td>
<td>6.35</td>
<td>2.05</td>
</tr>
<tr>
<td>Fire</td>
<td>15.38</td>
<td>15.43</td>
<td>14.43</td>
<td>12.18</td>
</tr>
<tr>
<td>Police</td>
<td>34.60</td>
<td>32.20</td>
<td>29.20</td>
<td>29.20</td>
</tr>
<tr>
<td>Animal Control</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
</tr>
<tr>
<td>Engineering</td>
<td>6.00</td>
<td>7.00</td>
<td>6.00</td>
<td>2.94</td>
</tr>
<tr>
<td>Water and Wastewater</td>
<td>16.00</td>
<td>16.00</td>
<td>17.00</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td><strong>107.08</strong></td>
<td><strong>105.48</strong></td>
<td><strong>97.27</strong></td>
<td><strong>88.66</strong></td>
</tr>
</tbody>
</table>

The above chart reflects funded positions. A number of employees are charged across departments and funds. There are additional “authorized” positions within the City, but not funded, which are not listed here. In some cases, we also “under-fill” positions to allow for employee training, future advancement and cost savings. The total employee count is down from a high of approximately 133 in FY06/07. The reduction in employees has impacted service levels and the City’s capability to respond to new demands for service and in many instances to meet expected services. This is reflected in the response times for public safety calls, the closure of City Hall, the appearance of public facilities, time lag in responding to roadway or utility repairs, and being proactive in code enforcement and similar programs. While a number of creative solutions have been implemented and employees have taken on more and new tasks, the current staffing level is limiting City services.

The City has not looked to add employees in the General Fund for the past several years and continues to see a shifting of employee costs out of the General Fund where possible. To address core service levels new revenue sources will be required. In the short term (1 year) this is limited to voter approved tax increases with the most likely one being a sales tax. In the near term (2-3 years) there is the potential for expanded retail opportunities that will result in a net increase in revenue, but is tied to the longer term need and that is a growing economy with primary job creation. City employee associations have raised the potential of a ¼ cent sales tax measure for supporting public safety. The Fire Department is down staff and lacks funding for major equipment replacement (i.e. fire engines). The Police Department is down staff, has eliminated all but grant funded special enforcement units (i.e. traffic, SIT, Drug Task Force) and we are also facing unfunded equipment and vehicle replacement needs. The City also has a substantial backlog of road repair work, facility maintenance and equipment replacement needs. A ¼ cent sales tax is estimated to
generate between $1.2 and $1.3 Million. Such a measure would go a long way in re-establishing some of the City’s core service areas.

**Services and Supplies**

As with employee levels the operational cost of running a department continues to be stretched. Generally, outside of contractual increases departments are maintaining or reducing operating costs. Appropriations have gone up only $22,000 from last year, driven by increased insurance costs. With tighter budgets, the flexibility in operating costs is reduced again making it difficult to respond to unknown needs or emergency events.

The Operations and Materials budget request by department is basically a rollover budget. There is little room for reductions with these budgets. For the past few years the savings in one area has been used to meet unplanned expenditures in another area. This year departments were requested to “hold the line” on services and supplies (or “O & M”), which basically continued reductions made over the last couple of years. Each year various discretionary items are reviewed and discussed at the staff level. This includes the City’s “Community Contributions” for economic development, which were reduced over the past couple of years similar to reductions in other City Departments. The Budget does include $30,000 for this purpose which is the same as FY2011/12 year. The funds were distributed equally between the Downtown Grass Valley Association; Nevada County Economic Resource Council and the Grass Valley/Nevada County Chamber of Commerce. Each organization is again requesting funding. The allocation of these funds is a matter of Council policy. There has been discussion to use these funds to partner/leverage Nevada County’s similar allocation ($125,000). Staff has also had discussions with an interested party for funding a more traditional visitor’s welcome center. The concept of leveraging these funds for a shared location for one or all of the above has also been considered. The co-location of some of the functions does have merit, but may require additional funding or a reduction in funds allocated to each of the entities. The funds could also be simply cut to balance the City’s operating budget.

However, from a longer term investment strategy, the concept of funding a location that could serve some or all of the entities and provide an enhanced level of a visitor/welcome center should be given more consideration. A decision on the final distribution of the funds does not need to be made at this time for the budget to proceed. There is time to further explore the concept. The threshold question is the retention of the funding in the budget.

**Capital Expenditure**

The allocation of General Fund revenues for capital purchases has all but been eliminated. This type of reduction is not unique to Grass Valley as the reduction in capital expenditures tends to lessen impacts on direct service delivery provide by employees. However, given the fiscal crisis faced by the City over the past few years the elimination of capital funding was necessary. As the City begins to see some level of stability in the minimum services with the General Fund, there needs to be a renewed effort and understanding of the City’s capital needs.
The Budget includes only $75,000. This is made up of $25,000 for vehicle replacement ISF (Internal Service Fund), $25,000 for technology ISF, and $25,000 for the facilities (i.e. parks, sidewalks, drainage, city hall). The City will be facing some significant expense demands in these areas in the coming years. The replacement of a fire engine will be close to $500,000. We have three over the next 3-7 years. Two police vehicles are due for replacement, with an ongoing program of 1-2 per year needed. The allocation of $25,000 a year for technology is the minimum needed, with a one time “catch” up need of approximately $150,000. The public works related vehicles and equipment have similar needs. Excluding the larger pieces of equipment, a minimum allocation of $200,000 a year is necessary to fund a replacement program, but will not make up for the current short fall.

The capital facility investment needs are separate and greater. As presented in the recent preliminary Capital Improvement Program (CIP) there are a number of unfunded projects, ranging from simple carpet replacement in City facilities to significant drainage improvements. Without a new revenue source, the City has limited ability to allocate additional funds to capital projects without further reductions in basic core services. City Staff working with the Council will need to continue to look for smaller creative solutions to meeting these needs. However, should the current economic conditions persist additional difficult decisions will need to be made regarding core operating services verses capital needs.

Summary
Achieving a preliminary balanced General Fund is achievable. This will provide for a base level of operations, albeit very tight. Any negative changes in the projected revenues or additional cost increases will place greater pressure on the budget. Additional information on other funds will be presented as part of the budget workshop. Based on Council comments and direction, staff will prepare a final Administrative General Budget for public hearing in June.

Respectfully,

Daniel C. Holler
City Administrator

Attachments
### CITY OF GRASS VALLEY

#### General Fund Proposed Budget by Major Category - FY12-13

<table>
<thead>
<tr>
<th>Department</th>
<th>Salaries</th>
<th>Benefits</th>
<th>O &amp; M</th>
<th>Debt</th>
<th>Capital*</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>City Council</td>
<td>$16,800</td>
<td>$2,159</td>
<td>6,260</td>
<td></td>
<td></td>
<td>$25,219</td>
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<tr>
<td>Human Resources</td>
<td>59,063</td>
<td>7,590</td>
<td>7,750</td>
<td></td>
<td></td>
<td>74,402</td>
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<tr>
<td>City Admin / Clerk</td>
<td>192,126</td>
<td>90,545</td>
<td>26,800</td>
<td></td>
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<td>309,471</td>
</tr>
<tr>
<td>City Attorney</td>
<td>102,000</td>
<td></td>
<td>102,000</td>
<td></td>
<td></td>
<td>204,000</td>
</tr>
<tr>
<td>Non-Departmental</td>
<td>980,000</td>
<td>204,468</td>
<td>75,000</td>
<td></td>
<td></td>
<td>1,259,468</td>
</tr>
<tr>
<td>Information Systems</td>
<td>3,000</td>
<td>1,039</td>
<td>78,700</td>
<td></td>
<td></td>
<td>82,739</td>
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<tr>
<td>Finance</td>
<td>277,045</td>
<td>129,598</td>
<td>30,650</td>
<td></td>
<td></td>
<td>437,293</td>
</tr>
<tr>
<td>Fire</td>
<td>903,785</td>
<td>525,940</td>
<td>242,750</td>
<td></td>
<td></td>
<td>1,672,475</td>
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<tr>
<td>Police</td>
<td>2,202,822</td>
<td>1,480,486</td>
<td>309,060</td>
<td></td>
<td></td>
<td>3,992,368</td>
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<tr>
<td>Animal Control</td>
<td>95,545</td>
<td>49,032</td>
<td>16,780</td>
<td></td>
<td></td>
<td>161,357</td>
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<tr>
<td>Planning</td>
<td>137,911</td>
<td>71,562</td>
<td>44,200</td>
<td></td>
<td></td>
<td>253,673</td>
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<tr>
<td>Engineering</td>
<td>253,950</td>
<td>131,940</td>
<td>26,520</td>
<td></td>
<td></td>
<td>412,411</td>
</tr>
<tr>
<td>Streets</td>
<td>246,207</td>
<td>132,772</td>
<td>156,550</td>
<td></td>
<td></td>
<td>535,529</td>
</tr>
<tr>
<td>Facilities</td>
<td>84,970</td>
<td>48,095</td>
<td>76,300</td>
<td></td>
<td></td>
<td>209,365</td>
</tr>
<tr>
<td>Fleet</td>
<td>108,718</td>
<td>54,134</td>
<td>32,800</td>
<td></td>
<td></td>
<td>195,652</td>
</tr>
<tr>
<td>Parks</td>
<td>117,717</td>
<td>89,023</td>
<td>73,350</td>
<td></td>
<td></td>
<td>280,090</td>
</tr>
<tr>
<td>Recreation/Pool/Other</td>
<td>25,440</td>
<td>8,329</td>
<td>22,100</td>
<td></td>
<td></td>
<td>55,869</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$4,725,099</strong></td>
<td><strong>$2,822,243</strong></td>
<td><strong>$2,232,570</strong></td>
<td><strong>$204,468</strong></td>
<td><strong>$75,000</strong></td>
<td><strong>$10,059,360</strong></td>
</tr>
</tbody>
</table>

*Amount is transferred out to other funds

#### General Fund by Major Category - Total $10,059,618

- **Salaries: 2.03%**
- **Benefits / Taxes: 0.75%**
- **Services and Supplies: 22.19%**
- **Debt Service: 46.97%**
- **Capital: 28.06%**
CITY OF GRASS VALLEY

General Fund Proposed Budget by Major Category - FY12-13
Revenues & Expenditures

GENERAL FUND BUDGETED REVENUES
FISCAL YEAR 2012/13

Enterprise Fund
Admin 3.61%
Cost Allocation
Reimbursement 1.74%
Service Charges 4.40%
TOT/Business Taxes 7.35%
Franchise Fees 4.52%
Property Tax 22.14%
Motor Vehicle License Fees 10.36%
Misc. Revenue 0.45%

Total: $10,035,661

GENERAL FUND BUDGETED EXPENDITURES
FISCAL YEAR 2012/13

Recreation/Pool/ Other 3.34%
Engineering 4.10%
Community Development 2.52%
Capital Outlay (Transfer) 0.75%
Non-Departmental 9.74%
Public Works 9.35%
Debt Service 2.03%
Police/Animal Control 41.29%
Fire 16.63%
General Government 10.25%

Total $10,059,618
## GENERAL FUND SUMMARY

### General Fund Revenues:

<table>
<thead>
<tr>
<th>Year</th>
<th>Audited</th>
<th>FY07-08</th>
<th>FY08-09</th>
<th>FY09-10</th>
<th>FY10-11</th>
<th>FY11-12</th>
<th>FY12-13</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>$8,644,856</td>
<td>$7,879,107</td>
<td>$7,114,146</td>
<td>$7,405,200</td>
<td>$7,433,765</td>
<td>$7,531,742</td>
<td>$7,494,380</td>
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<tr>
<td>Intergovernmental Revenue</td>
<td>1,117,197</td>
<td>1,186,992</td>
<td>1,207,521</td>
<td>1,177,125</td>
<td>1,162,125</td>
<td>1,124,665</td>
<td>1,150,125</td>
</tr>
<tr>
<td>Current Service Charges</td>
<td>745,711</td>
<td>732,268</td>
<td>699,942</td>
<td>572,848</td>
<td>631,561</td>
<td>628,644</td>
<td>457,187</td>
</tr>
<tr>
<td>Interest</td>
<td>100,033</td>
<td>25,924</td>
<td>18,651</td>
<td>35,000</td>
<td>30,000</td>
<td>9,103</td>
<td>25,000</td>
</tr>
<tr>
<td>Unrealized Gain (Loss) on Investments</td>
<td>44,232</td>
<td>0</td>
<td>2,483</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Miscellaneous Revenue</td>
<td>394,046</td>
<td>140,459</td>
<td>335,440</td>
<td>33,500</td>
<td>91,597</td>
<td>125,758</td>
<td>25,500</td>
</tr>
<tr>
<td>Total General Fund Revenues</td>
<td>11,596,841</td>
<td>10,587,865</td>
<td>9,896,098</td>
<td>9,769,933</td>
<td>9,895,248</td>
<td>9,916,054</td>
<td>9,906,661</td>
</tr>
</tbody>
</table>

### Appropriations:

#### General Government
- $2,023,588 (FY07-08)
- $2,293,413 (FY08-09)
- $2,007,530 (FY09-10)
- $1,835,183 (FY10-11)
- $2,024,014 (FY11-12)
- $1,925,995 (FY12-13)

#### Public Safety
- $6,917,924 (FY07-08)
- $6,483,114 (FY08-09)
- $5,876,050 (FY09-10)
- $5,814,208 (FY10-11)
- $5,944,844 (FY11-12)
- $6,019,663 (FY12-13)

#### Community Development
- $451,847 (FY07-08)
- $382,929 (FY08-09)
- $298,283 (FY09-10)
- $248,845 (FY10-11)
- $252,133 (FY11-12)
- $297,774 (FY12-13)

#### Public Works
- $1,500,371 (FY07-08)
- $1,248,029 (FY08-09)
- $1,168,772 (FY09-10)
- $1,391,584 (FY10-11)
- $1,421,392 (FY11-12)
- $1,206,951 (FY12-13)

#### Parks and Recreation
- $843,651 (FY07-08)
- $513,341 (FY08-09)
- $261,337 (FY09-10)
- $349,489 (FY10-11)
- $349,489 (FY11-12)
- $290,807 (FY12-13)

#### Capital Outlay
- $487,389 (FY07-08)
- $53,984 (FY08-09)
- $22,195 (FY09-10)
- $25,000 (FY10-11)
- $0 (FY11-12)
- $0 (FY12-13)

#### Debt Service - Principal & Interest
- $312,968 (FY07-08)
- $318,836 (FY08-09)
- $310,376 (FY09-10)
- $241,624 (FY10-11)
- $216,065 (FY11-12)
- $204,468 (FY12-13)

### Operating Transfers:

#### In:
- Gas Tax: $3,000 (FY07-08)
- Traffic Safety (Grant): $0 (FY08-09)
- Development Impact Fee (Fire): $25,923 (FY09-10)
- Fire Reserve Fund: $0 (FY10-11)
- Police Grants (State COPS): $118,037 (FY11-12)
- WHIS Maintenance Fund: $0 (FY12-13)
- Equipment Replacement: $1,265 (FY07-08)
- Elisabeth Daniels Park: $1,265 (FY08-09)
- Animal Shelter: $1,500 (FY09-10)
- Redevelopment Agency: $8,686 (FY10-11)

#### Out:
- Development Services: $481,000 (FY07-08)
- Capital Projects / Vehicle ISF: $12,196 (FY08-09)
- Technology ISF: $0 (FY09-10)
- Fire Special Assessment Fund: $0 (FY10-11)

### Change in Resources:

- ($1,333,605) (FY07-08)
- ($660,788) (FY08-09)
- 98,391 (FY09-10)
- ($259,398) (FY10-11)
- ($229,064) (FY11-12)
- ($23,719) (FY12-13)

### Reserve Adjustments:

#### Encumbrance Carryover:
- ($1,333,605) (FY07-08)
- ($660,788) (FY08-09)
- 98,391 (FY09-10)
- ($259,398) (FY10-11)
- ($229,064) (FY11-12)
- ($23,719) (FY12-13)

### Beginning Fund Balance:

- $3,420,768 (FY07-08)
- $3,235,790 (FY08-09)
- $2,567,525 (FY09-10)
- $2,665,916 (FY10-11)
- $2,665,916 (FY11-12)
- $2,614,574 (FY12-13)

### Ending Fund Balance:

- $3,235,790 (FY07-08)
- $2,567,525 (FY08-09)
- $2,665,916 (FY09-10)
- $2,406,518 (FY10-11)
- $2,614,574 (FY11-12)
- $2,361,791 (FY12-13)
## CITY OF GRASS VALLEY
## BUDGET FISCAL YEAR 2012/2013
## GENERAL FUND REVENUES

<table>
<thead>
<tr>
<th>GENERAL FUND REVENUES</th>
<th>FY08-09 AUDITED</th>
<th>FY09-10 AUDITED</th>
<th>FY10-11 ADOPTED BUDGET</th>
<th>FY10-11 AMENDED BUDGET</th>
<th>FY10-11 AUDITED</th>
<th>FY11-12 ADOPTED BUDGET</th>
<th>FY12-13 PROPOSED BUDGET</th>
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</thead>
<tbody>
<tr>
<td>Sec &amp; Unsec Prop Tax</td>
<td>$2,322,239</td>
<td>$2,353,568</td>
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<td>2,320,000</td>
<td>2,272,285</td>
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<tr>
<td>Property Tax Payment to NCCFPD</td>
<td>($36,727)</td>
<td>($33,666)</td>
<td>(30,600)</td>
<td>(30,600)</td>
<td>(30,605)</td>
<td>(27,645)</td>
<td>(24,640)</td>
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<tr>
<td>Supp Sec &amp; Unsec Tax</td>
<td>59,345</td>
<td>17,976</td>
<td>20,000</td>
<td>20,000</td>
<td>22,914</td>
<td>20,000</td>
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<tr>
<td>Prior Property Taxes</td>
<td>531</td>
<td>1,105</td>
<td>1,000</td>
<td>1,000</td>
<td>1,236</td>
<td>1,000</td>
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<td>Supplemental Prior Taxes</td>
<td>178</td>
<td>475</td>
<td>300</td>
<td>300</td>
<td>293</td>
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<td>Property Tax Transfers</td>
<td>30,472</td>
<td>30,896</td>
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<td>30,000</td>
<td>36,458</td>
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<td>Homeowners' Exemption</td>
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<td>229,587</td>
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<td>24,000</td>
<td>27,587</td>
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<td>3,504,658</td>
<td>3,595,100</td>
<td>3,606,065</td>
<td>3,699,442</td>
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<td>4,320,000</td>
<td>4,330,000</td>
<td>4,380,000</td>
<td>4,350,000</td>
<td>4,380,000</td>
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<td>Motor Vehicle Lic Fees</td>
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<td>46,724</td>
<td>60,000</td>
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<td>59,656</td>
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<td>In-Lieu Vehicle Lic Fees</td>
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<td>1,145,811</td>
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<td>74</td>
<td>125</td>
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<td>75</td>
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<td>Beverage Recycling Grant</td>
<td>8,382</td>
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<td>Booking Fee Reimbursement</td>
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<td>115</td>
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<tr>
<td>Federal Aid-OSF/EMA</td>
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<td>0</td>
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<td>Nevada County Quimby Revenue</td>
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<td>7,333</td>
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<td>Misc. Intergovernmental Revenues/Rts</td>
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<td>2,464</td>
<td>0</td>
<td>3,023</td>
<td>0</td>
<td>0</td>
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<tr>
<td>TOTAL INTERGOVERNMENTAL</td>
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<td>1,177,125</td>
<td>1,162,125</td>
<td>1,124,665</td>
<td>1,150,125</td>
<td>1,040,125</td>
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</tbody>
</table>

---

*Note: Further details and additional revenue categories are listed but not included in the summary above.*
## GENERAL FUND REVENUES

### FY09-10
- **General Fund Revenues Audited:** 20,989
- **General Fund Revenues Adopted:** 15,491
- **General Fund Revenues Amended:** 579
- **General Fund Revenues Audited:** 1,695
- **General Fund Revenues Adopted:** 18,280
- **General Fund Revenues Proposed:** 7
- **PD-Court Reimb/Restitution:** 20,989
- **PD-Asset Forfeitures:** 15,491
- **PD-Alarm Service Fees:** 579
- **PD-DUI Cost Recovery:** 1,695
- **PD-Parking Lot Permit:** 18,280
- **PD-Bike License:** 7
- **PD-Respossession Fee:** 240
- **PD-Grants:** 82,227
- **PD-Administrative Fee R.:** 16,320
- **PD-Training Facility:** 40,000
- **PD- NIUHS Agreement:** 40,000
- **PD.- Propertyroom.com:** 867
- **PD.- Thursday Night Market:** 4,500
- **PD.- Tobacco License:** 2,400
- **PD.- CURRARRA:** 46,590
- **Parks Dept-Rec Field Facility Rental:** 25,147
- **Parks Dept-Building Rental:** 10,822
- **Parks Dept-Pool Rental & User Fees:** 31,768
- **Parks Dept-BBQ Rental:** 2,066
- **Parks Dept-Tennis Court Light:** 627
- **P.W.-State Hwy Monies:** 0
- **Public Works-City Hall Room Rental:** 25,914
- **E. Daniels Office Rent:** 2,010
- **TOTAL CURRENT SERVICES:** 732,268
- **SMA Park Funds:** 1,747
- **Expense Reimbursements:** 6,655
- **Returned Check Charges:** 150
- **Cash Over & Short:** (61)
- **Sale of Fixed Assets:** 537
- **Ins Refunds & Payments:** 83,008
- **State Mandated Costs:** 9,169
- **Misc Donations:** 33,976
- **Assmnt Dist Admin Fees:** 489
- **Loan/Lease Financing Proceeds:** 0
- **Phone Commission Revenue:** 283
- **Copies Revenue:** 476
- **Donations - Parks:** 1,663
- **Card Table Fee:** 500
- **TOTAL MISC REVENUE:** 140,459
- **Interest Earnings:** 25,924
- **Unrealized Gain (Loss) on Investments:** 2,483
- **TOTAL USE OF MONEY/PROPERTY:** 25,924
- **Payments from Water Fund:** 151,440
- **Payments from Sewer Fund:** 194,820
- **Cost Allocation Reimbursement:** 276,855
- **COST REIMBURSEMENT TOTAL:** 623,115
- **GENERAL FUND TOTALS:** $10,587,865

---

### FY09-10
- **General Fund Revenues Audited:** 500
- **General Fund Revenues Adopted:** 10,000
- **General Fund Revenues Amended:** 1,000
- **General Fund Revenues Audited:** 2,000
- **General Fund Revenues Adopted:** 16,600
- **General Fund Revenues Proposed:** 5,000
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- **TOTAL USE OF MONEY/PROPERTY:** 25,924
- **Payments from Water Fund:** 151,440
- **Payments from Sewer Fund:** 194,820
- **Cost Allocation Reimbursement:** 276,855
- **COST REIMBURSEMENT TOTAL:** 623,115
- **GENERAL FUND TOTALS:** $10,587,865

---

### FY10-11
- **General Fund Revenues Audited:** 225
- **General Fund Revenues Adopted:** 0
- **General Fund Revenues Amended:** 0
- **General Fund Revenues Audited:** 2,000
- **General Fund Revenues Adopted:** 16,000
- **General Fund Revenues Proposed:** 0
- **PD-Court Reimb/Restitution:** 20,989
- **PD-Asset Forfeitures:** 15,491
- **PD-Alarm Service Fees:** 579
- **PD-DUI Cost Recovery:** 1,695
- **PD-Parking Lot Permit:** 18,280
- **PD-Bike License:** 7
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- **GENERAL FUND TOTALS:** $10,587,865
## General Fund Expenditures

<table>
<thead>
<tr>
<th>Description</th>
<th>FY06-07</th>
<th>FY07-08</th>
<th>FY08-09</th>
<th>FY09-10</th>
<th>FY10-11 Adopted Budget</th>
<th>FY10-11 Amended Budget</th>
<th>FY10-11 Audited</th>
<th>FY11-12 Proposed Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>City Council</strong></td>
<td>$24,577</td>
<td>$30,709</td>
<td>$25,795</td>
<td>$22,285</td>
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<td>$12,267</td>
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<td>$3,400</td>
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<tr>
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<td><strong>Capital Outlay</strong></td>
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<td>$33,146</td>
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<tr>
<td><strong>Total Capital Outlay</strong></td>
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<td>$25,000</td>
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<tr>
<td><strong>Debt Service - Principal</strong></td>
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<td>$199,110</td>
<td>$199,110</td>
<td>$177,385</td>
<td>$185,586</td>
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<tr>
<td><strong>Debt Service - Interest</strong></td>
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<td>$42,514</td>
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<td>$29,790</td>
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<tr>
<td><strong>Total Debt Service</strong></td>
<td>$353,720</td>
<td>$312,968</td>
<td>$318,836</td>
<td>$310,376</td>
<td>$241,624</td>
<td>$241,624</td>
<td>$216,065</td>
<td>$215,376</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$12,537,738</td>
<td>$11,293,646</td>
<td>$9,944,543</td>
<td>$9,905,933</td>
<td>$10,298,496</td>
<td>$10,105,961</td>
<td>$9,994,941</td>
<td>$10,059,381</td>
</tr>
</tbody>
</table>