



GRASS VALLEY

City Council Regular Meeting, Capital Improvements Authority and Redevelopment "Successor Agency"

Tuesday, April 09, 2024 at 6:00 PM

Council Chambers, Grass Valley City Hall | 125 East Main Street, Grass Valley, California

Telephone: (530) 274-4310 - Fax: (530) 274-4399

E-Mail: info@cityofgrassvalley.com

Web Site: www.cityofgrassvalley.com

AGENDA

Any person with a disability who requires accommodations to participate in this meeting should telephone the City Clerk's office at (530)274-4390, at least 48 hours prior to the meeting to make a request for a disability related modification or accommodation.

**Mayor Jan Arbuckle, Vice Mayor Hilary Hodge, Councilmember Bob Branstrom,
Councilmember Haven Caravelli, Councilmember Tom Ivy**

MEETING NOTICE

City Council welcomes you to attend the meetings electronically or in person at the City Hall Council Chambers, located at 125 E. Main St., Grass Valley, CA 95945. Regular Meetings are scheduled at 6:00 p.m. on the 2nd and 4th Tuesday of each month. Your interest is encouraged and appreciated.

This meeting is being broadcast "live" on Comcast Channel 17 and 18 by Nevada County Media, on the internet at www.cityofgrassvalley.com, or on the City of Grass Valley YouTube channel at <https://www.youtube.com/@cityofgrassvalley.com>

Members of the public are encouraged to submit public comments via voicemail at (530) 274-4390 and email to public@cityofgrassvalley.com. Comments will be reviewed and distributed before the meeting if received by 5pm. Comments received after that will be addressed during the item and/or at the end of the meeting. Council will have the option to modify their action on items based on comments received. Action may be taken on any agenda item.

Agenda materials, staff reports, and background information related to regular agenda items are available on the City's website: www.cityofgrassvalley.com. Materials related to an item on this agenda submitted to the Council after distribution of the agenda packet will be made available on the City of Grass Valley website at www.cityofgrassvalley.com, subject to City staff's ability to post the documents before the meeting.

Please note, individuals who disrupt, disturb, impede, or render infeasible the orderly conduct of a meeting will receive one warning that, if they do not cease such behavior, they may be removed from the meeting. The chair has authority to order individuals removed if they do not cease their disruptive behavior following this warning. No warning is required before an individual is removed if that individual engages in a use of force or makes a true threat of force. (Gov. Code, § 54957.95.)

Council Chambers are wheelchair accessible and listening devices are available. Other special accommodations may be requested to the City Clerk 72 hours in advance of the meeting by calling (530) 274-4390, we are happy to accommodate.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

AGENDA APPROVAL - *The City Council reserves the right to hear items in a different order to accomplish business in the most efficient manner.*

REPORT OUT OF CLOSED SESSION

INTRODUCTIONS AND PRESENTATIONS

PUBLIC COMMENT - *Members of the public are encouraged to submit public comments via voicemail at (530) 274-4390 and email to public@cityofgrassvalley.com. Comments will be reviewed and distributed before the meeting if received by 5pm. Comments received after 5pm will be addressed during the item and/or at the end of the meeting. Council will have the option to modify their action on items based on comments received. Action may be taken on any agenda item. There is a time limitation of three minutes per person for all emailed, voicemail, or in person comments, and only one type of public comment per person. Speaker cards are assigned for public comments that are on any items not on the agenda, and within the jurisdiction or interest of the City. Speaker Cards can be pulled until the opening of public comment at which time sign ups will no longer be allowed. These cards can be found at the City Clerks desk. If you wish to speak regarding a scheduled agenda item, please come to the podium when the item is announced. When recognized, please begin by providing your name and address for the record (optional). Thirty minutes of public comment will be heard under this item in order of the speaker card assigned and the remaining general public comments will be heard at the end of the meeting. We will begin with number one.*

CONSENT ITEMS -*All matters listed under the Consent Calendar are to be considered routine by the City Council and/or Grass Valley Redevelopment Agency and will be enacted by one motion in the form listed. There will be no separate discussion of these items unless, before the City Council and/or Grass Valley Redevelopment Agency votes on the motion to adopt, members of the Council and/or Agency, staff or the public request specific items to be removed from the Consent Calendar for separate discussion and action but Council action is required to do so (roll call vote). Unless the Council removes an item from the Consent Calendar for separate discussion, public comments are invited as to the consent calendar as a whole and limited to three minutes per person.*

1. Approval of the Regular Meeting Minutes of March 26, 2024

Recommendation: Council approve minutes as submitted.

2. Approval of the Special Council Meeting Minutes of April 2, 2024

Recommendation: Council approve minutes as submitted.

3. Canvass and Statement of Results for the March 5, 2024 Primary Municipal Election.

CEQA: Not a Project

Recommendation: Adopt Resolution No. 2024-12 finding and declaring the results of the March 5, 2024 Primary Municipal Election.

4. California Department of Tax and Fee Administration Agreements to implement the Local Sales and Use Tax Approved under Measure B.

CEQA: Not a project

Recommendation: That Council adopts; 1) Resolution No. 2024-13 authorizing the City Manager to sign required agreements with the California Department of Tax and Fee Administration to implement the Local Sales and Use Tax approved under Measure B. 2) Resolution No. 2024-14 authorizing the Examination of Sales or Transactions and use Taxes Records by the City Manager, Finance Director, and HDL Companies.

5. Resolution No. 2024-16 Temporarily Decreasing the Additional Business Taxes Collected from Cannabis Businesses within the City of Grass Valley for High Potency Cannabis and Cannabis Products.

CEQA: Not a Project.

Recommendation: That Council adopt Resolution No. 2024-16 to temporarily decrease the additional business taxes collected from cannabis businesses operating within the City of Grass Valley for high-potency cannabis products for five years.

6. Resolution No. 2024-15 20% Water Conservation from all City Customers Due to inoperable Drum and South Yuba Canals

CEQA: Not a Project.

Recommendation: That Council adopt Resolution No. 2024-15 requesting all City Water Customers voluntarily conserve 20% of their normal water usage for the next 90 days.

7. 2024 Annual Measure E Street Rehabilitation Project - Authorization to Award Contract

CEQA: Categorically Exempt - Section 15301 "Existing Facilities"

Recommendation: That Council 1) award a contract for the 2024 Annual Measure E Street Rehabilitation Project to Consolidated Engineering, Inc., 2) authorize the Mayor to execute the construction contract, subject to legal review and, 3) authorize the City Engineer to approve construction change orders for up to 10% of the contract amount.

8. Health and Safety Code Section 13146.4 Report on Fire Inspections

CEQA: Not a project

Recommendation: That Council adopt Resolution 2024-15 which accepts the Grass Valley Fire Department report pursuant to Health and Safety Code Section 13146.4 annual inspections for 2022 and 2023

9. Appointment of Planning Commissioner

CEQA: Not a project

Recommendation: That Council approve the appointment of Jacob McDonald as Planning Commissioner for Mayor Arbuckle

10. An amendment to an existing Memorandum of Understanding with Nevada County associated with the implementation of SB 1383 and other unfunded state mandates related to organic waste collection and recycling.

CEQA: Not a project

Recommendation: Authorize the Mayor to sign the amendment to the Memorandum of Understanding with Nevada County and direct the Finance Director to adjust the budget.

ITEMS REMOVED FROM CONSENT CALENDAR FOR DISCUSSION OR SEPARATE ACTION AND / OR ANY ADDED AGENDA ITEMS

REORGANIZATION RELATED ITEMS

PUBLIC HEARING

11. Second Reading of Ordinance No. 826 Imposing a 3/8-cent (0.375%) Transaction and Use Tax for Fire Resiliency and Vegetation Management

CEQA: Not a Project.

Recommendation: That Council hold a second reading, waive the full reading, by title only, and adopt Ordinance No. 826 known as the “2023 Grass Valley Transactions and Use Tax Ordinance”.

ADMINISTRATIVE

12. FY 2023-24 Mid-Year Budget Review

CEQA: Not a project

Recommendation: It is recommended that the City Council, by MOTION, approve the Mid-Year Budget Review and recommended revisions.

BRIEF REPORTS BY COUNCIL MEMBERS

CONTINUATION OF PUBLIC COMMENT

ADJOURN

POSTING NOTICE

This is to certify that the above notice of a meeting of The City Council, scheduled for Tuesday, April 9, 2024 at 6:00 PM was posted at city hall, easily accessible to the public, as of 5:00 p.m. Friday, April 5, 2024.

Taylor Day, City Clerk



GRASS VALLEY

City Council Regular Meeting, Capital Improvements Authority and Redevelopment "Successor Agency"

Tuesday, March 26, 2024 at 6:00 PM

Council Chambers, Grass Valley City Hall | 125 East Main Street, Grass Valley, California

Telephone: (530) 274-4310 - Fax: (530) 274-4399

E-Mail: info@cityofgrassvalley.com

Web Site: www.cityofgrassvalley.com

MINUTES

CALL TO ORDER

Meeting called to order at 6:02 pm.

PLEDGE OF ALLEGIANCE

Mayor Arbuckle led the pledge of allegiance.

ROLL CALL

PRESENT

Councilmember Bob Branstrom
Councilmember Haven Caravelli
Councilmember Tom Ivy
Vice Mayor Hilary Hodge
Mayor Jan Arbuckle

AGENDA APPROVAL -

Motion made to approve agenda by Councilmember Branstrom, Seconded by Vice Mayor Hodge.

Voting Yea: Councilmember Branstrom, Councilmember Caravelli, Councilmember Ivy, Vice Mayor Hodge, Mayor Arbuckle

REPORT OUT OF CLOSED SESSION

No closed session.

INTRODUCTIONS AND PRESENTATIONS

1. Presentation of the 2023 Firework Sponsor Awards

PUBLIC COMMENT -

Public Comment: General Public Comment Sign in Sheet attached. Speakers #1 thru #9 spoke noted changes to #7 Cedar, #8 Ralph Silberstine, & #9 Yasmin, & Matthew Coulter

CONSENT ITEMS -

Public Comment: Matthew Coulter

Motion made to approve consent as submitted by Councilmember Branstrom, Seconded by Councilmember Caravelli.

Voting Yea: Councilmember Branstrom, Councilmember Caravelli, Councilmember Ivy, Vice Mayor Hodge, Mayor Arbuckle

2. Approval of the Regular Meeting Minutes of March 12, 2024.

Recommendation: Council approve minutes as submitted.

3. Local Emergency Proclamation (Winter Storm of February 2023)

CEQA: Not a project

Recommendation: To continue the Winter Storm February 24th, 2023 to March 1st, 2023 proclamation declaring a Local State of Emergency

4. Downtown Streetscape Improvements Project - Final Acceptance

CEQA: Exempt - Procedural Action

Recommendation: That Council: 1) accept the Downtown Streetscape Improvements Project as complete, and 2) authorize the City Engineer to file a Notice of Completion with the County Recorder.

ITEMS REMOVED FROM CONSENT CALENDAR FOR DISCUSSION OR SEPARATE ACTION AND / OR ANY ADDED AGENDA ITEMS**REORGANIZATION RELATED ITEMS****PUBLIC HEARING****ADMINISTRATIVE**

5. Administrative Draft of a City Civility Pledge to add to the City's Code of Conduct and Meeting Agendas

CEQA: Not a Project.

Recommendation: That Council 1) consider and approve the proposed Civility Pledge; and 2) direct staff to update the City's Code of Conduct and meeting agendas to include a Civility Pledge.

Tim Kiser, City Manager, gave presentation to the council.

Council discussed where on the agenda will the pledge go and no need to be read each at each meeting but added to the introduction to the meeting text and made plural.

Public comment: Zack, Yasmine, Matthew Coulter

Council discussed how it is meant for the Council and Staff.

Motion made to 1) consider and approve the proposed Civility Pledge and put into the City's Code of Conduct; and 2) determine at a later date where to place in the meeting agendas by Vice Mayor Hodge, Seconded by Councilmember Branstrom. Voting Yea: Councilmember Branstrom, Councilmember Caravelli, Councilmember Ivy, Vice Mayor Hodge, Mayor Arbuckle

6. Introduction of an Ordinance Approving the Development Agreement with Grass Valley Provisions, LLC and the Reduction of additional tax on high potency cannabis and cannabis products cultivated, manufactured, and sold.

CEQA: Not a Project.

Recommendation: That Council 1) consider the proposed Resolution to temporarily decrease the additional business taxes collected from cannabis businesses operating within the City of Grass Valley for high-potency cannabis products; and 2) Introduce the attached Ordinance approving the Development Agreement with Grass Valley Provisions LLC, waive full reading, and read by title only

Tim Kiser, City Manager, gave presentation to the council.

Public Comment: Dianna Gamzon, Ian, Yasmine, Cameron Brady, Harry Bennett, Matthew Coulter

Council directed staff to bring back the Resolution reducing the THC tax to 0% temporarily for five years.

Recess minute taken at 8:05 pm meeting back to order at 8:12pm.

7. Update on amendments to the Waste Management Franchise Agreement tied to state-mandated implementation of SB 1383, AB 341, and AB 1826 (Recycling and Organic Waste programs)

CEQA: Not a project.

Recommendation: That Council provide general input and direction to staff.

Zac Quentmeyer, Deputy Public Works Director, gave update to the council.

Council discussed the cost of different structures.

Public Comment: Sherly Osgood, Pamela Osgood

Council direction for staff is to bring back all costs including a bi-weekly trash pick up.

BRIEF REPORTS BY COUNCIL MEMBERS

Councilmember Caravelli attended an Arts Councils Presentation, was a panelist on the Panel of Art Committee, and went to a ERC Board Meeting. Councilmember Ivy attended a Pioneer Board Meeting and a NCTC meeting. Councilmember Branstrom attended a Nevada County Arts Economy meeting, went to his nephew's wedding, and went to a Cal Cities environmental policies committee. Vice Mayor Hodge had nothing to report. Mayor Arbuckle wanted to share that its Women's History Month. She attended the National League of Cities Conference in Washington DC, a California League of Cities Public safety policy meeting, and was happy to say that California recognized Ghidotti High School and a top school.

CONTINUATION OF PUBLIC COMMENT

ADJOURN

Meeting adjourned at 9:14 pm.

Jan Arbuckle, Mayor

Taylor Day, City Clerk

Adopted on: _____

From: [REDACTED]
Subject: Public comment on a Ceasefire resolution
Date: Tuesday, March 26, 2024 4:44:18 PM

You don't often get email from [REDACTED]. [Learn why this is important](#)

Members of the Grass Valley City Council,

This is a public comment regarding the city of Grass Valley bringing forth a resolution for a permanent ceasefire in Gaza.

I am a resident of Grass Valley (with the coveted 3-digit address) and I am adding my voice (again) in support of a ceasefire resolution.

While there has been no visible traction made on the council, even after hearing from the countless residents who have voiced their support, I continue to believe that even something as simple as bringing this to a vote would be a powerful message. These global issues will have an impact on everyone. We are not immune being far away in the foothills of California.

So with that, I ask you again, to bring forward a resolution in support of a ceasefire.

Thank you,
Jon Hioki



GRASS VALLEY
Special City Council Meeting

Tuesday, April 02, 2024 at 5:00 PM
Council Chambers, Grass Valley City Hall | 125 East Main Street, Grass Valley, California
Telephone: (530) 274-4310 - Fax: (530) 274-4399
E-Mail: info@cityofgrassvalley.com Web Site: www.cityofgrassvalley.com

MINUTES

CALL TO ORDER

Meeting called to order at 5:01 pm.

PLEDGE OF ALLEGIANCE

Mayor Arbuckle led the pledge of allegiance.

ROLL CALL

PRESENT

Councilmember Bob Branstrom
Councilmember Haven Caravelli
Councilmember Tom Ivy
Vice Mayor Hilary Hodge
Mayor Jan Arbuckle

AGENDA APPROVAL -

Motion made to approve the agenda as submitted by Vice Mayor Hodge, Seconded by Councilmember Branstrom.

Voting Yea: Councilmember Branstrom, Councilmember Caravelli, Councilmember Ivy, Vice Mayor Hodge, Mayor Arbuckle

ADMINISTRATIVE

1. Introduction of Ordinance No. 826 Imposing a 3/8-cent (0.375%) Transaction and Use Tax associated

CEQA: Not a Project.

Recommendation: That Council Introduce the attached Ordinance No. 826, waive full reading, and read by title only.

Tim Kiser, City Manager, gave presentation to the Council.

Public Comment: Matthew Coulter

Motion made to introduce the attached Ordinance No. 826, waive full reading, and read by title only by Councilmember Branstrom, Seconded by Vice Mayor Hodge.

Voting Yea: Councilmember Branstrom, Councilmember Caravelli, Councilmember

Ivy, Vice Mayor Hodge, Mayor Arbuckle

ADJOURN

Brief reports: Lou Contour has passed away & WM rate have been received.

Meeting adjourned at 5:09 pm

Jan Arbuckle, Mayor

Taylor Day, City Clerk

Adopted on: _____

Taylor Day

From: WIRELESS CALLER - Voicemail box 8880 <noreply@voicemail.goto.com>
Sent: Tuesday, April 2, 2024 4:59 PM
To: Public Comments
Subject: [REDACTED] 2 2024 4:56 PM
Attachments: 1712102182-000022fb.mp3



You received a new voicemail message



New voicemail message

Time: Tuesday, April 2 2024 4:56 PM

From: [REDACTED]

Duration: 1 minute 32 seconds

Voicemail box: 8880

Transcript:

Hi, this is Matthew Coulter. I wasn't notified of this meeting, which is a violation of the Brown ACH that wasn't notified of this special meeting. You guys just chomping at the bit to get this tax money is squander. It'd be really interesting to follow up and see what happens with it and who's put in charge of watching what you do with it. If it's going to be the former mayor or your friends or people that are directly profiting from the taxpayers of Grass Valley through favoritism crony. Yes. And just direct corruption that's going on at City Hall. Hopefully, some things will change this November. Until then, we'll just have to write it out with the city council. That has been just absolutely outrageous to come out of covered. And just spend a huge amount of money on the mall downtown. You have my drawing and Creek, from parking lot projects, You have just staff repelled by all over the place up on Ridge Road, Go to anything that's been, that you guys have approved in the last four years, and look at it. The housing developments, the different things, see what's going on

there. You can't even use the sidewalks or just covering ****. Please do your jobs, and stop being gluttons. Thank you.

[Rate this transcript's accuracy](#)



Mailbox Capacity: 98/99 available

© 2024 GoTo Group, Inc.

333 Summer St, Boston, MA 02210, United States

Follow us on [Twitter](#), [LinkedIn](#), [Facebook](#)



City of Grass Valley City Council Agenda Action Sheet

Title: Canvass and Statement of Results for the March 5, 2024 Primary Municipal Election.

CEQA: Not a Project

Recommendation: Adopt Resolution No. 2024-12 finding and declaring the results of the March 5, 2024 Primary Municipal Election.

Prepared by: Taylor Day, Deputy City Manager

Council Meeting Date: 4/9/2024

Date Prepared: 4/2/2024

Agenda: Consent

Background Information: The official canvass and certified results of the March 5, 2024 Primary Municipal Election for Measure B a Transaction and Use Tax has passed by a 50% + 1 voted and as shown in attached Exhibit "A".

Fiscal Impact: N/A

Funds Available: N/A

Account #: N/A

Reviewed by: __ City Manager

Attachments:

- Statement of Results of Election
- Page # 12 Nevada County General Elections Official Results Report

RESOLUTION NO. 2024-12

**RESOLUTION OF THE COUNCIL OF THE CITY OF GRASS VALLEY, RECITING THE FACT OF THE
PRIMARY MUNICIPAL ELECTION ON MARCH 5, 2024 DECLARING RESULTS AND SUCH OTHER
MATTERS AS PROVIDED BY LAW**

WHEREAS, a Primary Municipal election was held on March 5, 2024 in the County of Nevada by the County Clerk in accordance with the Grass Valley City Charter and California State Law concerning election matters; and

WHEREAS, notice of the election was given in time, form and manner as provided by law; that voting precincts were properly established; that election officers were appointed and that in all respects the election was held and conducted and the votes were cast, received and canvassed and the returns made and declared in time, from and manner as required by the provisions of the of the Elections code of the state of California and Grass Valley City Charter in concerning holding of elections;

WHEREAS, the County Clerk did conduct said election, canvass the returns and certify the Statement of Results of the Election on March 27, 2024 of said Primary Municipal Election.

NOW, THEREFORE, THE COUNCIL OF THE CITY OF GRASS VALLEY, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. That the whole number of votes by mail voter ballots cast in the City was 4,067, the whole number of Early Voting ballots cast in the City was 90, the whole number of Election Day Voting ballots cast in the City was 225, and the whole number of provisional ballots cast in the City was 18, making a total of 4,400 ballots cast in the City.

SECTION 2. That the measure voted upon at the election is as follows: MEASURE B

SECTION 3. That the number of votes given at each precinct and the number of votes given in the City for and against the measure were as listed in Exhibit "A"

SECTION 4. The City Council does declare and determine that as a result of the election a majority of the voters voting on the measure relating to a Transaction and Use Tax did vote in favor of it, and that the measure was carried, and shall be deemed adopted and ratified.

SECTION 5. The Clerk shall enter on the records of the City Council of the City, a statement of results of the election, showing: (1) The whole number of ballots cast in the City; (2) The measure voted upon; (3) the number of votes given at each precinct for and against each measure; (4) The total number of votes given for and against the measure.

SECTION 6. That the City Clerk shall certify to the passage and adoption of this resolution and enter into the book of original resolutions.

Adopted as a resolution of the Council of the City of Grass Valley at a meeting thereof held on the 9th, day of April 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

Jan Arbuckle, Mayor

ATTEST:

APPROVED AS TO FORM:

Taylor Day, City Clerk

Michael Colantuono, City Attorney

CANVASS AND STATEMENT OF RESULTS OF ELECTION

State of California)
)ss.
County of Nevada)


I hereby certify that I canvassed the returns of the election held March 5, 2024 for the Grass Valley Measure B Election, and that the total number of ballots cast in this contest are as follows, and the totals as shown are full and correct.

<u>Measure B</u>	<u>Votes Received</u>
Yes	2,137
No	2,117
<u>Total Cast Votes</u>	<u>4,254</u>

Pursuant to Elections Code Section 10550, the attached page(s) set forth the total number of votes cast in each precinct for the Grass Valley Measure B Election and set forth the total number of votes cast for and against this measure in each precinct.

In witness whereof, I have hereunto set my hand this 2nd day of April 2024.




Natalie Adona
County Clerk-Recorder/Registrar of Voters

Cumulative Results Report

Nevada County

Official Results

Item # 3.

Official Results

March 5, 2024 Presidential Primary

39579 of 74321 = 53.25%

Precincts Reporting

108 of 108 = 100.00%

Run Time 9:44 AM

3/5/2024

Run Date 03/27/2024

Page 12

Measure A - Nonpartisan - Vote Yes or No

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
5	5	100.00%	916	1,961	46.71%

Choice	Party	Vote By Mail Voting		Early Voting		Election Day Voting		Provisional Voting		Total	
Yes		586	71.46%	6	66.67%	45	78.95%	6	100.00%	643	72.09%
No		234	28.54%	3	33.33%	12	21.05%	0	0.00%	249	27.91%
Cast Votes:		820	100.00%	9	100.00%	57	100.00%	6	100.00%	892	100.00%
Undervotes:		21		0		2		0		23	
Overvotes:		1		0		0		0		1	

Measure B - Nonpartisan - Vote Yes or No

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
13	13	100.00%	4,400	8,291	53.07%

Choice	Party	Vote By Mail Voting		Early Voting		Election Day Voting		Provisional Voting		Total	
Yes		2,014	51.22%	26	30.23%	87	39.91%	10	55.56%	2,137	50.24%
No		1,918	48.78%	60	69.77%	131	60.09%	8	44.44%	2,117	49.76%
Cast Votes:		3,932	100.00%	86	100.00%	218	100.00%	18	100.00%	4,254	100.00%
Undervotes:		134		4		6		0		144	
Overvotes:		1		0		1		0		2	



City of Grass Valley City Council Agenda Action Sheet

Title: California Department of Tax and Fee Administration Agreements to implement the Local Sales and Use Tax Approved under Measure B.

CEQA: Not a project

Recommendation: That Council adopts; 1) Resolution No. 2024-13 authorizing the City Manager to sign required agreements with the California Department of Tax and Fee Administration to implement the Local Sales and Use Tax approved under Measure B. 2) Resolution No. 2024-14 authorizing the Examination of Sales or Transactions and use Taxes Records by the City Manager, Finance Director, and HDL Companies.

Prepared by: Taylor Day, Deputy City Manager I

Council Meeting Date: 04/09/2024

Date Prepared: 04/04/2024

Agenda: Consent

Background Information: With the adoption of Ordinance No. 826 which will implement a General Transaction and Used Tax approved by the votes under Measure B, it will then be administered by the California Department of Tax and Fee Administration (CDTFA). With the implementation of the updated local sales and use tax it will also require the City to execute agreements with the CDTFA. The agreements are provided in the State's format and language and not subject to change without State approval. The proposed resolution 2024-13 authorizes the City Manager to sign the necessary agreements with the State related to the implementation of the new local sales tax. The proposed resolution 2024-14 authorizes the City Manager, Finance Director, and HDL to examine the Sales or Transactions and Use Tax Records and allows for the City Manager and Finance Director to designate other in writing to the CDTFA for others to examine.

Council Goals/Objectives: The execution of this action attempts to achieve Strategic Goal #5 - High Performance Government and Quality Service.

Fiscal Impact: N/A

Funds Available: N/A

Account #: N/A

Reviewed by: Tim Kiser, City Manager

Attachments:

- R2024-13
 - Agreement for Preparation to Administer and Operate City's Transaction and Use Tax Ordinance
 - Agreement for State Administration of City Transactions and Use Tax
- R2024-14
 - Designation Letter

RESOLUTION NO. 2024-13

RESOLUTION OF THE COUNCIL OF THE CITY OF GRASS VALLEY AUTHORIZING CITY MANAGER TO EXECUTE AGREEMENTS WITH THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION FOR IMPLEMENTATION OF A LOCAL TRANSACTIONS AND USE TAX.

WHEREAS, on April 9th, 2024, the City Council approved Ordinance No. 826 amending the City Municipal Code and providing for a local transactions and use tax; and

WHEREAS, the California Department of Tax and Fee Administration (Department) administers and collects the transactions and use taxes for all applicable jurisdictions within the state; and

WHEREAS, the Department will be responsible to administer and collect the transactions and use tax for the City; and

WHEREAS, the Department requires that the City enter into a “Preparatory Agreement” and an “Administration Agreement” prior to implementation of said taxes, and

WHEREAS, the Department requires that the City Council authorize the agreements;

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Grass Valley that the “Preparatory Agreement” attached as Exhibit “A” and the “Administrative Agreement” attached as Exhibit “B” are hereby approved and the City Manager is hereby authorized to execute each agreement.

Adopted as a resolution of the Council of the City of Grass Valley at a meeting thereof held on the 9th, day of April 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

Jan Arbuckle, Mayor

ATTEST:

APPROVED AS TO FORM:

Taylor Day, City Clerk

Michael Colantuono, City Attorney

**AGREEMENT FOR PREPARATION TO ADMINISTER AND OPERATE
CITY'S TRANSACTIONS AND USE TAX ORDINANCE**

In order to prepare to administer a transactions and use tax ordinance adopted in accordance with the provision of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code, the City of Grass Valley, hereinafter called *City*, and the CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, hereinafter called *Department*, do agree as follows:

1. The Department agrees to enter into work to prepare to administer and operate a transactions and use tax in conformity with Part 1.6 of Division 2 of the Revenue and Taxation Code which has been approved by a majority of the electors of the City and whose ordinance has been adopted by the City.

2. City agrees to pay to the Department at the times and in the amounts hereinafter specified all of the Department's costs for preparatory work necessary to administer the City's transactions and use tax ordinance. The Department's costs for preparatory work include costs of developing procedures, programming for data processing, developing and adopting appropriate regulations, designing and printing forms, developing instructions for the Department's staff and for taxpayers, and other appropriate and necessary preparatory costs to administer a transactions and use tax ordinance. These costs shall include both direct and indirect costs as specified in Section 11256 of the Government Code.

3. Preparatory costs may be accounted for in a manner which conforms to the internal accounting and personnel records currently maintained by the Department. The billings for costs may be presented in summary form. Detailed records of preparatory costs will be retained for audit and verification by the City.

4. Any dispute as to the amount of preparatory costs incurred by the Department shall be referred to the State Director of Finance for resolution, and the Director's decision shall be final.

5. Preparatory costs incurred by the Department shall be billed by the Department periodically, with the final billing within a reasonable time after the operative date of the ordinance. City shall pay to the Department the amount of such costs on or before the last day of the next succeeding month following the month when the billing is received.

6. The amount to be paid by City for the Department's preparatory costs shall not exceed one hundred seventy-five thousand dollars (\$175,000) (Revenue and Taxation Code Section 7272.)

7. Communications and notices may be sent by first class United States mail or through email at jservices@cdtfa.ca.gov. If and when communications and notices may include confidential information, communications and notices must be sent through encrypted email at jservices@cdtfa.ca.gov or by mail. Communications and notices to be sent to the Department shall be addressed to:

California Department of Tax and Fee Administration
P.O. Box 942879 MIC: 27
Sacramento, California 94279-0027

Attention: Administrator
Local Revenue Branch

Communications and notices to be sent to City shall be addressed to:

City of Grass Valley
Attn: Tim Kiser, City Manager
125 East Main St.
Grass Valley, CA 95945

8. The date of this agreement is the date on which it is approved by the Department of General Services. This agreement shall continue in effect until the preparatory work necessary to administer City's transactions and use tax ordinance has been completed and the Department has received all payments due from City under the terms of this agreement.

CITY OF GRASS VALLEY

CALIFORNIA DEPARTMENT OF TAX
AND FEE ADMINISTRATION

By _____
(Signature)

By _____
Administrator
Local Revenue Branch

Tim Kiser
(Typed Name)

City Manager
(Title)

(Rev. 6/23)

**AGREEMENT FOR STATE ADMINISTRATION
OF CITY TRANSACTIONS AND USE TAXES**

The City Council of the City of Grass Valley has adopted, and the voters of the City of Grass Valley (hereafter called “City”) have approved by the required majority vote, the City of Grass Valley Transactions and Use Tax Ordinance (hereafter called “Ordinance”), a copy of which is attached hereto. To carry out the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code and the Ordinance, the California State Department of Tax and Fee Administration, (hereinafter called the “Department”) and the City do agree as follows:

**ARTICLE I
DEFINITIONS**

Unless the context requires otherwise, wherever the following terms appear in the Agreement, they shall be interpreted to mean the following:

1. "District taxes" shall mean the transactions and use taxes, penalties, and interest imposed under an ordinance specifically authorized by Revenue and Taxation code Section 7285.9 and in compliance with Part 1.6, Division 2 of the Revenue and Taxation Code.
2. "City Ordinance" shall mean the City's Transactions and Use Tax Ordinance referred to above and attached hereto, Ordinance No.826, as amended from time to time, or as deemed to be amended from time to time pursuant to Revenue and Taxation Code Section 7262.2.

**ARTICLE II
ADMINISTRATION AND COLLECTION
OF CITY TAXES**

A. Administration. The Department and City agree that the Department shall perform exclusively all functions incident to the administration and operation of the City Ordinance.

B. Other Applicable Laws. City agrees that all provisions of law applicable to the administration and operation of the Department Sales and Use Tax Law which are not inconsistent with Part 1.6 of Division 2 of the Revenue and Taxation Code shall be applicable to the administration and operation of the City Ordinance. City agrees that money collected pursuant to the City Ordinance may be deposited into the State Treasury to the credit of the Retail Sales Tax Fund and may be drawn from that Fund for any authorized purpose, including making refunds, compensating and reimbursing the Department pursuant to Article IV of this Agreement, and transmitting to City the amount to which City is entitled.

C. Transmittal of money.

1. For the period during which the tax is in effect, and except as otherwise provided herein, all district taxes collected under the provisions of the City Ordinance shall be transmitted to City periodically as promptly as feasible, but not less often than twice in each calendar quarter.

2. For periods subsequent to the expiration date of the tax whether by City's self-imposed limits or by final judgment of any court of the State of California holding that City's ordinance is invalid or void, all district taxes collected under the provisions of the City Ordinance shall be transmitted to City not less than once in each calendar quarter.

3. Transmittals may be made by mail or electronic funds transfer to an account of the City designated and authorized by the City. A statement shall be furnished at least quarterly indicating the amounts withheld pursuant to Article IV of this Agreement.

D. Rules. The Department shall prescribe and adopt such rules and regulations as in its judgment are necessary or desirable for the administration and operation of the City Ordinance and the distribution of the district taxes collected thereunder.

E. Preference. Unless the payor instructs otherwise, and except as otherwise provided in this Agreement, the Department shall give no preference in applying money received for state sales and use taxes, state-administered local sales and use taxes, and district transactions and use taxes owed by a taxpayer, but shall apply moneys collected to the satisfaction of the claims of the State, cities, counties, cities and counties, redevelopment agencies, other districts, and City as their interests appear.

F. Security. The Department agrees that any security which it hereafter requires to be furnished by taxpayers under the State Sales and Use Tax Law will be upon such terms that it also will be available for the payment of the claims of City for district taxes owing to it as its interest appears. The Department shall not be required to change the terms of any security now held by it, and City shall not participate in any security now held by the Department.

G. Records of the Department.

When requested by resolution of the legislative body of the City under section 7056 of the Revenue and Taxation Code, the Department agrees to permit authorized personnel of the City to examine the records of the Department, including the name, address, and account number of each seller holding a seller's permit with a registered business location in the City, pertaining to the ascertainment of transactions and use taxes collected for the City. Information obtained by the City from examination of the Department's records shall be used by the City only for purposes related to the collection of transactions and use taxes by the Department pursuant to this Agreement.

H. Annexation. City agrees that the Department shall not be required to give effect to an annexation, for the purpose of collecting, allocating, and distributing District transactions and use taxes, earlier than the first day of the calendar quarter which commences not less than two months after notice to the Department. The notice shall include the name of the county or counties annexed to the extended City boundary. In the event the City shall annex an area, the boundaries of which are not coterminous with a county or counties, the notice shall include a description of the area annexed and two maps of the City showing the area annexed and the location address of the property nearest to the extended City boundary on each side of every street or road crossing the boundary.

ARTICLE III

ALLOCATION OF TAX

A. Allocation. In the administration of the Department's contracts with all districts that impose transactions and use taxes imposed under ordinances, which comply with Part 1.6 of Division 2 of the Revenue and Taxation Code:

1. Any payment not identified as being in payment of liability owing to a designated district or districts may be apportioned among the districts as their interest appear, or, in the discretion of the

Department, to all districts with which the Department has contracted using ratios reflected by the distribution of district taxes collected from all taxpayers.

2. All district taxes collected as a result of determinations or billings made by the Department, and all amounts refunded or credited may be distributed or charged to the respective districts in the same ratio as the taxpayer's self-declared district taxes for the period for which the determination, billing, refund or credit applies.

B. Vehicles, Vessels, and Aircraft. For the purpose of allocating use tax with respect to vehicles, vessels, or aircraft, the address of the registered owner appearing on the application for registration or on the certificate of ownership may be used by the Department in determining the place of use.

ARTICLE IV COMPENSATION

The City agrees to pay to the Department as the State's cost of administering the City Ordinance such amount as is provided for by law. Such amounts shall be deducted from the taxes collected by the Department for the City.

ARTICLE V MISCELLANEOUS PROVISIONS

A. Communications. Communications and notices may be sent by first class United States mail to the addresses listed below, or to such other addresses as the parties may from time to time designate or through email at jservices@cdtfa.ca.gov. If and when communications and notices may include confidential information, communications and notices must be sent through encrypted email at jservices@cdtfa.ca.gov or by mail.

Communications and notices to be sent to the Department shall be addressed to:

California State Department of Tax and Fee Administration
P.O. Box 942879
Sacramento, California 94279-0027

Attention: Administrator
Local Revenue Branch

Communications and notices to be sent to the City shall be addressed to:

City of Grass Valley
Attn: Tim Kiser, City Manager
125 East Main St.
Grass Valley, CA 95945

Unless otherwise directed, transmittals of payment of District transactions and use taxes will be sent to the address above.

B. Term. The date of this Agreement is the date on which it is approved by the Department of General Services. The Agreement shall take effect on July 1st, 2024. This Agreement shall continue until December 31 next following the expiration date of the City Ordinance, and shall thereafter be renewed automatically from year to year until the Department completes all work necessary to the administration of the City Ordinance and has received and disbursed all payments due under that Ordinance.

C. Notice of Repeal of Ordinance. City shall give the Department written notice of the repeal of the City Ordinance not less than 110 days prior to the operative date of the repeal.

ARTICLE VI
ADMINISTRATION OF TAXES IF THE
ORDINANCE IS CHALLENGED AS BEING INVALID

A. Impoundment of funds.

1. When a legal action is begun challenging the validity of the imposition of the tax, the City shall deposit in an interest-bearing escrow account, any proceeds transmitted to it under Article II. C., until a court of competent jurisdiction renders a final and non-appealable judgment that the tax is valid.

2. If the tax is determined to be unconstitutional or otherwise invalid, the City shall transmit to the Department the moneys retained in escrow, including any accumulated interest, within ten days of the judgment of the trial court in the litigation awarding costs and fees becoming final and non-appealable.

B. Costs of administration. Should a final judgment be entered in any court of the State of California, holding that City's Ordinance is invalid or void, and requiring a rebate or refund to taxpayers of any taxes collected under the terms of this Agreement, the parties mutually agree that:

1. Department may retain all payments made by City to Department to prepare to administer the City Ordinance.

2. City will pay to Department and allow Department to retain Department's cost of administering the City Ordinance in the amounts set forth in Article IV of this Agreement.

3. City will pay to Department or to the State of California the amount of any taxes plus interest and penalties, if any, that Department or the State of California may be required to rebate or refund to taxpayers.

4. City will pay to Department its costs for rebating or refunding such taxes, interest, or penalties. Department's costs shall include its additional cost for developing procedures for processing the rebates or refunds, its costs of actually making these refunds, designing and printing forms, and

developing instructions for Department's staff for use in making these rebates or refunds and any other costs incurred by Department which are reasonably appropriate or necessary to make those rebates or refunds. These costs shall include Department's direct and indirect costs as specified by Section 11256 of the Government Code.

5. Costs may be accounted for in a manner, which conforms to the internal accounting, and personnel records currently maintained by the Department. The billings for such costs may be presented in summary form. Detailed records will be retained for audit and verification by City.

6. Any dispute as to the amount of costs incurred by Department in refunding taxes shall be referred to the State Director of Finance for resolution and the Director's decision shall be final.

7. Costs incurred by Department in connection with such refunds shall be billed by Department on or before the 25th day of the second month following the month in which the judgment of a court of the State of California holding City's Ordinance invalid or void becomes final. Thereafter Department shall bill City on or before the 25th of each month for all costs incurred by Department for the preceding calendar month. City shall pay to Department the amount of such costs on or before the last day of the succeeding month and shall pay to Department the total amount of taxes, interest, and penalties refunded or paid to taxpayers, together with Department costs incurred in making those refunds.

CITY OF GRASS VALLEY

CALIFORNIA STATE DEPARTMENT OF TAX AND FEE ADMINISTRATION

By _____
(Signature)

By _____
Administrator
Local Revenue Branch

Tim Kiser
(Typed Name)

City Manager
(Title)

RESOLUTION NO. 2024 - 14

**A Resolution of City of Grass Valley City Council Authorizing Examination of
Sales or Transactions and Use Taxes Records**

WHEREAS, pursuant to Ordinance Number 826 of City of Grass Valley (City), and Revenue and Taxation Code section 7270, the City entered into a contract with the California Department of Tax and Fee Administration (Department) to perform all functions incident to the administration and collection of transactions and use taxes; and

WHEREAS, the City Council of the City deems it desirable and necessary for authorized officers, employees and representatives of the City to examine confidential sales or transactions and use tax records of the Department pertaining to transactions and use taxes collected by the Department for the City pursuant to that contract; and

WHEREAS, Section 7056 of the California Revenue and Taxation Code sets forth certain requirements and conditions for the disclosure of Department records, and Section 7056.5 of the California Revenue and Taxation Code establishes criminal penalties for the unlawful disclosure of information contained in, or derived from, the sales or transactions and use tax records of the Department;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF GRASS VALLEY HEREBY RESOLVES AS FOLLOWS:

SECTION 1. That the City Manager and Finance Director, or other officer or employee of the City designated in writing by the City Manager and Finance Director to the California Department of Tax and Fee Administration is hereby appointed to represent the City with authority to examine sales or transactions and use tax records of the Department pertaining to transactions and use taxes collected for the City by the Department pursuant to the contract between the City and the Department.

SECTION 2. The information obtained by examination of Department records shall be used only for purposes related to the collection of City transactions and use taxes by the Department pursuant to that contract.

SECTION 3. That the HDL Companies (HDL) is hereby designated to examine the sales or transactions and use tax records of the Department pertaining to transactions and use taxes collected for the City by the Department. The person or entity designated by this section meets all the following conditions, which are also included in the contract between the City and HDL:

- A) Has an existing contract with the City to examine those sales or transactions and use tax records; and
- B) Is required by that contract to disclose information contained in, or derived from, those sales or transactions and use tax records only to the officer or employee authorized under Section 1 of this resolution to examine the information; and
- C) Is prohibited by that contract from performing consulting services for a retailer during the term of that contract; and
- D) Is prohibited by that contract from retaining the information contained in, or

derived from those sales or transactions and use tax records, after that contract has expired.

BE IT FURTHER RESOLVED that the information obtained by examination of Department records shall be used only for purposes related to the collection of City transactions and use taxes by the Department pursuant to the contract between the City and the Department.

SECTION 3. That this resolution supersedes all prior resolutions of the City Council of the City adopted pursuant to subdivision (b) of Revenue and Taxation Code section 7056.

Adopted as a resolution of the City Council of the City of Grass Valley at a meeting thereof held on the 9th, day of April 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

Jan Arbuckle, Mayor

ATTEST:

APPROVED AS TO FORM:

Taylor Day, City Clerk

Michael G. Colantuono, City Attorney



CITY OF GRASS VALLEY
ADMINISTRATION
125 East Main Street
Grass Valley, CA 95945
(530)274-4310

Council Members
Jan Arbuckle, Mayor
Hilary Hodge, Vice Mayor
Bob Branstrom
Haven Caravelli
Tom Ivy

April 10, 2024

CA Department of Tax and Fee Administration
Local Revenue Branch
Attn: Warrant Desk
450 N Street, MIC: 27
Sacramento, CA 95814

Subject: City of Grass Valley - Jurisdiction Code No. 29031

Authorization to Review Confidential Sales and Use Tax and Transactions and Use Tax Information per Section 7056 of the Revenue and Taxation Code.

Dear Ms. Anh Huang:

Resolution No. 2024-13, Section 1, authorizes the City Manager and Finance Director to designate in writing to the CA Department of Tax and Fee Administration other officers and/or employees of the jurisdiction with authority to receive and examine sales and use tax records for the jurisdiction.

Accordingly, City Manager, Finance Director, and HDL Companies for the City of Grass Valley is hereby authorized to receive and review sales or transactions and use tax records for the City of Grass Valley from the CA Department of Tax and Fee Administration.

Sincerely,

Tim Kiser, City Manager



City of Grass Valley City Council Agenda Action Sheet

Title: Resolution No. 2024-16 Temporarily Decreasing the Additional Business Taxes Collected from Cannabis Businesses within the City of Grass Valley for High Potency Cannabis and Cannabis Products.

CEQA: Not a Project.

Recommendation: That Council adopt Resolution No. 2024-16 to temporarily decrease the additional business taxes collected from cannabis businesses operating within the City of Grass Valley for high-potency cannabis products for five years.

Prepared by: Timothy M. Kiser, City Manager

Council Meeting Date: April 9, 2024

Date Prepared: April 1, 2024

Agenda: Consent

Background Information: On February 9, 2024, the City of Grass Valley received correspondence from Grass Valley Provisions, LLC (Provisions), highlighting the adverse effects of the City's implemented Tetrahydrocannabinol (THC) and sweetened cannabis beverages taxes. The tangible impact of this THC tax becomes apparent when comparing customer receipts between Grass Valley and neighboring Nevada City. For instance, locally manufactured cannabis cartridges containing 1 gram of 90.13% THC cannabis oil are priced at around \$45. In contrast, the same item purchased in Nevada City amounts to \$57.58, including all taxes, whereas in Grass Valley, it totals \$95.60. This stark contrast illustrates how the current tax structure places Provisions at a competitive disadvantage against neighboring retailers and illicit delivery services, which operate without tax obligations. Ultimately, these tax burdens will inevitably drive Provisions out of business if left unchanged.

On March 26, 2024, the City Council examined the draft resolution and directed staff to extend the duration of the temporary high-potency cannabis and cannabis product tax from two years to five years. The attached Resolution for Council consideration includes a provision suspending the supplementary THC tax for the entire five-year period.

Council Goals/Objectives: The execution of this action attempts to achieve Strategic Goal #5 - High Performance Government and Quality Service.

Fiscal Impact: The exact fiscal impact on this item is unknown due to the discrepancy in price difference between the current THC extra tax and the ability to sell products.

Funds Available: N/A

Account #: N/A

Reviewed by: Tim Kiser, City Manager

Attachments:

- Letter from Grass Valley Provisions
- Resolution No. 2024-16

RESOLUTION NO. 2024-16

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GRASS VALLEY
TEMPORARILY DECREASING THE ADDITIONAL BUSINESS TAXES
COLLECTED FROM CANNABIS BUSINESSES OPERATING WITHIN THE CITY
OF GRASS VALLEY FOR HIGH POTENCY CANNABIS PRODUCTS**

WHEREAS, section 5.06.030(D) of the Grass Valley Municipal Code imposes on each cannabis business in the City additional taxes of (1) up to 1% of gross receipts from high potency cannabis and each high potency cannabis product cultivated, manufactured, or sold by the taxpayer, multiplied by the percent of tetrahydrocannabinol (THC) content of the product above 17%, and (2) 20% of gross receipts from sweetened cannabis beverages;

WHEREAS, the Grass Valley City Council desires to exercise its authority under section 5.06.030(E) of the Grass Valley Municipal Code to temporarily suspend the imposition and collection of the aforementioned taxes from cannabis businesses operating within the City while this resolution is in effect;

WHEREAS, voter approval is not required for these changes to go into effect, as there will be no increase in any rate nor any amount levied on any cannabis businesses within the meaning of Government Code section 53750, subdivision (h); and

WHEREAS, the Grass Valley City Council desires this resolution to remain in effect through April 9th, 2029.

NOW THEREFORE BE IT RESOLVED by the City of Grass Valley as follows:

1. Recitals. The foregoing recitals are true and correct and incorporated herein.

2. CEQA. The adoption of this resolution is exempt from review under the California Environmental Quality Act (CEQA) (Public Resources Code, § 21000, et seq.) pursuant to CEQA Guidelines (Title 14 of the California Code of Regulations, § 15000, et seq.) sections 15378(b) and 15061(b)(3) as this is a government fiscal activity which does not commit to any specific project which may result in a potentially significant physical impact to the environment.

3. Cannabis Business Taxes. The taxes imposed by section 5.06.030(D) of the Grass Valley Municipal Code of (1) up to 1% of gross receipts from high potency cannabis and each high potency cannabis product cultivated, manufactured, or sold by the taxpayer multiplied by the percent of tetrahydrocannabinol (THC) content of the product above 17% and (2) 20% of gross receipts from sweetened cannabis beverages are hereby set at 0 percent while this resolution is in effect.

4. Duration. This resolution shall continue in force and effect until April 9th, 2029 unless sooner modified or repealed by the City Council.

5. Effective Date. This resolution shall take effect immediately upon adoption.

6. Certification. The Grass Valley City Clerk shall attest to the passage and adoption of this resolution and its approval by the City Council and shall cause the same to be listed in the records of the City.

ADOPTED as a resolution by the City Council of the City of Grass Valley at a regular meeting thereof held on the 9th day of April, 2024 by the following vote:

AYES:

NOES:

ABSTAINS:

ABSENT:

Jan Arbuckle, Mayor

ATTEST:

Taylor Day, City Clerk

APPROVED AS TO FORM:

Michael G. Colantuono, City Attorney

GRASS VALLEY

PROVISIONS

EST. 2023

February 9, 2024

Tim Kiser
125 E Main Street
Grass Valley, CA 95945

RE: THC TAX ORDINANCE NO. 807

Dear Mr. Kiser,

I write to report some exciting news - Grass Valley Provisions is close to opening its cannabis storefront in the City of Grass Valley, a project our team has dedicated countless hours to accomplish. The timeline is currently weather dependent, but I'm told we should be finalized in four to six weeks. I will keep you updated on as we near completion.

As you know, the City of Grass Valley has a unique cannabis tax structure. For dispensaries, this includes 4% of gross receipts, as well as an additional tax on high potency cannabis flower, products, and beverages. This additional tax is explained in Chapter 5.06.030 - Cannabis business tax:

- 1. An additional tax of up to one percent (1%) of the gross receipts from high potency cannabis and each high potency cannabis product cultivated, manufactured or sold by the taxpayer, multiplied by the percent of tetrahydrocannabinol (THC) content of the product above 17%; and,*
- 2. An additional tax of 20% of gross receipts from sweetened cannabis beverages.*

The impact of this THC based tax is clear when examining the difference in a customer's receipt should they purchase a cannabis product in Grass Valley versus in neighboring Nevada City. Locally produced cannabis cartridges containing 1 gram of 90.13% THC cannabis oil retail for around \$45. This single item when purchased in Nevada City would come to \$57.58 including all applicable taxes. The same item if purchased in Grass Valley would come to \$95.60.

As demonstrated, under this tax structure, Grass Valley Provisions would not be able to compete with surrounding retail operations, or the illicit delivery services and ‘black-market’ operators who pay no taxes whatsoever. The impacts of this tax will ultimately force Grass Valley Provisions out of business. As such, we respectfully request that the City of Grass Valley act to remove the above-mentioned tax language, specifically Section D of Chapter 5.06.030, and allow Grass Valley Provisions the opportunity to compete for customers in the area.

Grass Valley Provisions recognizes the opportunity that revenue from cannabis taxes present to support community programs and crucial services such as law enforcement, support for the unhoused, and youth programs. To aid this vision, we propose to donate \$10,000 to the City of Grass Valley, for the first two years of our operations, to be used exclusively for youth programs.

We appreciate the consideration of the City and request this matter be place on the agenda for discussion at the next available City Council meeting.

Sincerely,
Cameron Brady
Chief Legal Officer



City of Grass Valley City Council Agenda Action Sheet

Title: Resolution No. 2024-15 20% Water Conservation from all City Customers Due to inoperable Drum and South Yuba Canals

CEQA: Not a Project.

Recommendation: That Council adopt Resolution No. 2024-15 requesting all City Water Customers voluntarily conserve 20% of their normal water usage for the next 90 days.

Prepared by: Timothy M. Kiser, City Manager

Council Meeting Date: April 9, 2024 **Date Prepared:** April 1, 2024

Agenda: Consent

Background Information: On March 27, 2024, Nevada Irrigation District (NID) adopted a resolution declaring a water shortage emergency related to Pacific Gas and Electric Company's (PG&E's) unplanned outages on the South Yuba Canal and Spaulding Reservoir.

In February and March 2024 respectively, PG&E notified NID that a portion of the South Yuba Canal and Drum Canal were rendered inoperable due to a collapse and powerhouse failure. These two combined failures have rendered it impossible to move water into the Drum and South Yuba Canals. Both canals serve as the delivery conduit to provide water to thousands of customers in the NID service area, including raw water to the City of Grass Valley's Water Treatment plant. Therefore, NID has deemed it necessary to implement water conservation for all District customers. At this point, NID is only recommending voluntary conservation measures and the prohibition of new or increased raw water services.

As the City receives raw water from NID, staff recommends City Council adopt the attached resolution requesting City water user customers to voluntarily conserve 20% of their normal water usage for the next 90 days.

Council Goals/Objectives: The execution of this action attempts to achieve Strategic Goal #5 - High Performance Government and Quality Service.

Fiscal Impact: The exact fiscal impact on this item is unknown due to the discrepancy in price difference between the current THC extra tax and the ability to sell products.

Funds Available: N/A

Account #: N/A

Reviewed by: Tim Kiser, City Manager

Attachments: - Resolution No. 2024-15

RESOLUTION NO. 2024-15

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GRASS VALLEY
REQUESTING ALL CITY WATER CUSTOMERS VOLUNTARILY CONSERVE
20% OF THEIR NORMAL WATER USAGE**

WHEREAS, Nevada Irrigation District (NID) contracts with the City to provide raw water to the City of Grass Valley's Water Treatment Plant;

WHEREAS, the Grass Valley City Council desires to exercise its authority under section 5.06.030(E) of the Grass Valley Municipal Code to temporarily suspend the imposition and collection of the aforementioned taxes from cannabis businesses operating within the City while this resolution is in effect;

WHEREAS, the South Yuba Canal, and Drum Canal are owned and operated by Pacific Gas and Electric Company (PG&E), but are operated in coordination with NID's water storage and distribution facilities;

WHEREAS, in February and March 2024 respectively, PG&E notified NID that a portion of the South Yuba Canal and Drum Canal were rendered inoperable for water conveyance until repaired;

WHEREAS, if the Drum and South Yuba Canal are not repaired by the June 8, 2024 target date, the NID's limited water storage supplies may be exhausted and may not be able to fully serve the water needs and demands of water users;

WHEREAS, the Grass Valley City Council desires this resolution to remain in effect through July 8th, 2024 (90 days).

NOW THEREFORE BE IT RESOLVED by the City of Grass Valley as follows:

1. **Recitals.** The foregoing recitals are true and correct and incorporated herein.
2. The City Council finds the failure of Drum and South Yuba Canals has created an immediate need to take action to reduce water usage to conserve NID's limited water storage.
3. The City Council requests all City Water Customers voluntarily conserve 20% of their normal water usage over the next 90 days.
4. **Duration.** This resolution shall continue in force and effect until July 8th, 2024 unless sooner modified or repealed by the City Council.
5. **Effective Date.** This resolution shall take effect immediately upon adoption.
6. **Certification.** The Grass Valley City Clerk shall attest to the passage and adoption of this resolution and its approval by the City Council and shall cause the same

to be listed in the records of the City.

ADOPTED as a resolution by the City Council of the City of Grass Valley at a regular meeting thereof held on the 9th day of April, 2024 by the following vote:

AYES:

NOES:

ABSTAINS:

ABSENT:

Jan Arbuckle, Mayor

ATTEST:

Taylor Day, City Clerk

APPROVED AS TO FORM:

Michael G. Colantuono, City Attorney



City of Grass Valley City Council Agenda Action Sheet

Title: 2024 Annual Measure E Street Rehabilitation Project - Authorization to Award Contract

CEQA: Categorically Exempt - Section 15301 “Existing Facilities”

Recommendation: That Council 1) award a contract for the 2024 Annual Measure E Street Rehabilitation Project to Consolidated Engineering, Inc., 2) authorize the Mayor to execute the construction contract, subject to legal review and, 3) authorize the City Engineer to approve construction change orders for up to 10% of the contract amount.

Prepared by: Bjorn P. Jones, PE, City Engineer

Council Meeting Date: 4/9/2024

Date Prepared: 4/4/2024

Agenda: Consent

Background Information: The 2024 Annual Measure E Street Rehabilitation Project involves the pavement resurfacing of North Auburn St, North Church St, North School St, Finnie St, Chester St, Ivy St, Linden Ave, Alta Vista Dr and portions of Alta St. Project work includes pavement grinding, overlay and replacements, utility adjustments, markings, curb ramp and drainage improvements.

Bids were opened on March 21, 2024, and seven bids were received. A bid summary is attached. Staff reviewed the low bid of \$753,799.00 submitted by Consolidated Engineering, Inc. and determined the bid to be complete and responsive.

Staff recommends that Council award the construction contract to Consolidated Engineering, Inc., in the amount of \$753,799.00; authorize the Mayor to execute the construction contract, subject to legal review and subject to the bid protest period; and authorize the City Engineer to approve construction change orders up to 10% of the contract amount.

Council Goals/Objectives: The 2024 Annual Measure E Street Rehabilitation Project executes portions of work tasks towards achieving/maintaining Strategic Plan Goal - City Infrastructure Investment

Fiscal Impact: The 2024 Annual Measure E Street Rehabilitation Project was fully funded in the FY 23/24 CIP Budget with Measure E funds.

Funds Available: Yes

Account #: 300-406-63850

Reviewed by: ____ City Manager

Attachment: Bid Summary

**2024 MEASURE E STREET REHAB PROJECT
PROJECT #23-09
BID SUMMARY**

Date: 3/21/2024 ; 3:30 p.m.

**Engineer's Estimate:
\$900,000**

BIDDER	DATE/TIME REC'VD	AMOUNT
All-American Construction, Inc.	3/21/2024 3:02 PM	\$764,044.00
B+M Builder's Inc.	3/21/2024 2:57PM	\$889,600.00
Central Valley Engineering & Asphalt, Inc.	3/21/2024 3:28PM	\$909,420.00
M'Guire Hester	3/21/2024 3:25PM	\$979,190.00
Consolidated Engineering Inc.	3/21/2024 3:24PM	\$753,799.00
JV Lucas Paving	3/21/2024 3:19PM	\$878,020.00
Dutch Contracting Inc.	3/21/2024 3:20PM	\$1,093,248.00

*** Apparent Low Bidder**



**City of Grass Valley
City Council
Agenda Action Sheet**

Title: Health and Safety Code Section 13146.4 Report on Fire Inspections

CEQA: Not a project

Recommendation: That Council adopt Resolution 2024-15 which accepts the Grass Valley Fire Department report pursuant to Health and Safety Code Section 13146.4 annual inspections for 2022 and 2023

Prepared by: Darrin Hutchins- Fire Marshal

Council Meeting Date: 04/09/2024

Date Prepared: 04/03/2024

Agenda: Consent

Background Information: Health and Safety Code (HSC) sections 13146.2 and 13146.3 require fire departments to conduct inspections of specific occupancies once a year. HSC section 13146.4 then requires those fire departments to report annually to the City Council on its compliance with those sections. Appendix1, attached to this staff report, details the Grass Valley Fire Department's 2023 inspections as required by HSC 13146.4. Appendix 2, attached to this staff report, details the Grass Valley Fire Department's 2022 compliance as required by HSC 13146.4. The 2022 reporting was overlooked due to cancelled meetings while under Declaration of Emergency for winter storms in 2022.

Council Goals/Objectives: Exceptional Public Safety consistent with the City of Grass Valley Strategic Plan

Fiscal Impact: N/A

Funds Available: N/A

Account #: N/A

Reviewed by:

Attachments: Resolution 2024-15 and Appendixes 1 and 2.

RESOLUTION NO. 2024-15

A RESOLUTION OF THE COUNCIL OF THE CITY OF GRASS VALLEY, CALIFORNIA ACKNOWLEDGING RECEIPT OF A REPORT MADE BY THE FIRE CHIEF OF THE GRASS VALLEY FIRE DEPARTMENT REGARDING THE INSPECTION OF CERTAIN OCCUPANCIES REQUIRED TO PERFORM ANNUAL INSPECTIONS IN SUCH OCCUPANCIES PURSUANT TO SECTIONS 13146.2 AND 13146.3 OF THE CALIFORNIA HEALTH AND SAFETY CODE.

WHEREAS, California Health & Safety Code Section 13146.4 was added in 2018, and became effective on September 27, 2018; and,

WHEREAS, California Health & Safety Code Sections 13146.2 and 13146.3 requires all fire departments, including the Grass Valley Fire Department, that provide fire protection services to perform annual inspections in every building used as a public or private school, hotel, motel, lodging house, apartment house, and certain residential care facilities for compliance with building standards, as provided and,

WHEREAS, California Health & Safety Code Section 13146.2 requires all fire departments, including the Grass Valley Fire Department, that provide fire protection services to report annually to its administering authority on its compliance with Sections 13146.2 and 13146.3 and,

WHEREAS, the Council of the City of Grass Valley intends this Resolution to fulfill the requirements of the California Health & Safety Code regarding acknowledgment of the Grass Valley Fire Department's compliance with California Health and Safety Code Sections 13146.2 and 13146.3.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Grass Valley that said Council expressly acknowledges the measure of compliance of the Grass Valley Fire Department with California Health and Safety Code Sections 13146.2 and 13146.3 in the area encompassed by the City of Grass Valley, **as follows for 2023 "Appendix 1"**:

A. EDUCATIONAL GROUP E OCCUPANCIES:

Educational Group E Occupancies are generally those public and private schools, used by more than six (6) persons at any one time for educational purposes through the 12th grade. Within the City of Grass Valley, there lie eight (12) Group E Occupancies, buildings, structures and/or facilities.

During calendar year 2023, the Grass Valley Fire Department performed the annual inspection of twelve (12) Group E Occupancies, buildings, structures and/or facilities. This is an inspection rate of 100% for this reporting period.

B. INSTITUTIONAL GROUP I OCCUPANCIES:

Institutional Group I Occupancies, for the purposes of this resolution, are generally those occupancies in which people, cared for or living in a supervised environment and having physical limitations because of health or age are harbored for medical treatment or other care or treatment. Within the City of Grass Valley, there lies one (1) Group I occupancy, building, structure, and/or facility.

During calendar year 2023, the Grass Valley Fire Department performed the annual inspection of one (1) Group I Occupancy, building, structure and/or facility. This is an inspection rate of 100% for this reporting period.

C. RESIDENTIAL GROUP R OCCUPANCIES:

Residential Group R Occupancies, for the purposes of this resolution, are generally those occupancies containing sleeping units, and include hotels, motels, apartments (three units or more), etc. as well as other residential occupancies (including eleven (11) residential care facilities elderly, seven (7) residential care facilities elderly with memory care facilities, one (1) transitional housing facility). These residential care facilities have a number of different sub-classifications, and they may contain residents or clients that have a range of needs, including those related to custodial care, mobility impairments, cognitive disabilities, etc. The residents may also be non-ambulatory or bedridden.

During calendar year 2023, the Grass Valley Fire Department performed the annual inspection of eleven (11) of eleven (11) R-2.1 RCFE facilities (100%), seven (7) of seven (7) R-2.1 / I-2 RCFE with memory care facilities (100%), one (1) of one (1) R-2.1 / R-1 transitional housing facility (100%), eight (8) of eight (8) R-1 hotel/motel facilities (100%), and one hundred forty-five (145) of one hundred forty-six (146) R-2 apartment buildings (99%) resulting in an overall inspection rate of 99% for the reporting period.

As follows for 2022 “Appendix 2”:

D. EDUCATIONAL GROUP E OCCUPANCIES:

Educational Group E Occupancies are generally those public and private schools, used by more than six (6) persons at any one time for educational purposes through the 12th grade. Within the City of Grass Valley, there lie nine (9) Group E Occupancies, buildings, structures and/or facilities.

During calendar year 2022, the Grass Valley Fire Department performed the annual inspection of eight (8) Group E Occupancies, buildings, structures and/or facilities. This is an inspection rate of 89% for this reporting period.

E. INSTITUTIONAL GROUP I OCCUPANCIES:

Institutional Group I Occupancies, for the purposes of this resolution, are generally those occupancies in which people, cared for or living in a supervised environment and having physical limitations because of health or age are harbored for medical treatment or other care or treatment. Within the City of Grass Valley, there currently lies zero (0) standalone Group I occupancies, buildings, structures, and/or facilities.

F. RESIDENTIAL GROUP R OCCUPANCIES:

Residential Group R Occupancies, for the purposes of this resolution, are generally those occupancies containing sleeping units, and include hotels, motels, apartments (three units or more), etc. as well as other residential occupancies (including twelve (12) residential care facilities elderly and seven (7) residential care facilities elderly with memory care facilities). These residential care facilities have a number of different sub-classifications, and they may contain residents or clients that have a range of needs, including those related to custodial care, mobility impairments, cognitive disabilities, etc. The residents may also be non-ambulatory or bedridden.

During calendar year 2022, the Grass Valley Fire Department performed the annual inspection of twelve (12) of twelve (12) R-2.1 RCFE facilities (100%), seven (7) of seven (7) R-2.1 / I-2 RCFE with memory care facilities (100%), eight (8) of eight (8) R-1 hotel/motel facilities (100%), and one hundred forty-three (143) of one hundred forty-three (143) R-2 apartment buildings (100%) resulting in an overall inspection rate of 100% for the reporting period.

Adopted as a resolution of the City Council of the City of Grass Valley at a meeting thereof held on the 9th, day of April 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

Jan Arbuckle, Mayor

ATTEST:

APPROVED AS TO FORM:

Taylor Day, City Clerk

Michael G. Colantuono, City Attorney

Attachments:

- Appendix 1 – 2023 Report
- Appendix 2 – 2022 Report

EDUCATIONAL GROUP E OCCUPANCIES:

Educational Group E Occupancies are generally those public and private schools, used by more than six (6) persons at any one time for educational purposes through the 12th grade. Within the City of Grass Valley, there lie twelve (12) Group E Occupancies, buildings, structures and/or facilities.

During calendar year 2023, the Grass Valley Fire Department performed the annual inspection of twelve (12) Group E Occupancies, buildings, structures and/or facilities. This is an inspection rate of 100% for this reporting period.

INSTITUTIONAL GROUP I OCCUPANCIES:

Institutional Group I Occupancies, for the purposes of this resolution, are generally those occupancies in which people, cared for or living in a supervised environment and having physical limitations because of health or age are harbored for medical treatment or other care or treatment. Within the City of Grass Valley, there lies one (1) Group I occupancy, building, structure, and/or facility.

During calendar year 2023, the Grass Valley Fire Department performed the annual inspection of one (1) Group I Occupancy, building, structure and/or facility. This is an inspection rate of 100% for this reporting period.

RESIDENTIAL GROUP R OCCUPANCIES:

Residential Group R Occupancies, for the purposes of this resolution, are generally those occupancies containing sleeping units, and include hotels, motels, apartments (three units or more), etc. as well as other residential occupancies (including eleven (11) residential care facilities elderly, seven (7) residential care facilities elderly with memory care facilities, one (1) transitional housing facility). These residential care facilities have a number of different sub-classifications,

APPENDIX 1
2023

Item # 8.

and they may contain residents or clients that have a range of needs, including those related to custodial care, mobility impairments, cognitive disabilities, etc. The residents may also be non-ambulatory or bedridden.

During calendar year 2023, the Grass Valley Fire Department performed the annual inspection of eleven (11) of eleven (11) R-2.1 RCFE facilities (100%), seven (7) of seven (7) R-2.1 / I-2 RCFE with memory care facilities (100%), one (1) of one (1) R-2.1 / R-1 transitional housing facility (100%), eight (8) of eight (8) R-1 hotel/motel facilities (100%), and one hundred forty-five (145) of one hundred forty-six (146) R-2 apartment buildings (99%) resulting in an overall inspection rate of 99% for the reporting period.

EDUCATIONAL GROUP E OCCUPANCIES:

Educational Group E Occupancies are generally those public and private schools, used by more than six (6) persons at any one time for educational purposes through the 12th grade. Within the City of Grass Valley, there lie nine (9) Group E Occupancies, buildings, structures and/or facilities. During calendar year 2022, the Grass Valley Fire Department performed the annual inspection of eight (8) Group E Occupancies, buildings, structures and/or facilities. This is an inspection rate of 89% for this reporting period.

INSTITUTIONAL GROUP I OCCUPANCIES:

Institutional Group I Occupancies, for the purposes of this resolution, are generally those occupancies in which people, cared for or living in a supervised environment and having physical limitations because of health or age are harbored for medical treatment or other care or treatment. Within the City of Grass Valley, there currently lies zero (0) standalone Group I occupancies, buildings, structures, and/or facilities.

RESIDENTIAL GROUP R OCCUPANCIES:

Residential Group R Occupancies, for the purposes of this resolution, are generally those occupancies containing sleeping units, and include hotels, motels, apartments (three units or more), etc. as well as other residential occupancies (including twelve (12) residential care facilities elderly and seven (7) residential care facilities elderly with memory care facilities. These residential care facilities have a number of different sub-classifications, and they may contain residents or clients that have a range of needs, including those related to custodial care, mobility impairments, cognitive disabilities, etc. The residents may also be non-ambulatory or bedridden. During calendar year 2022, the Grass Valley Fire Department performed the annual inspection of twelve (12) of twelve (12) R-2.1 RCFE facilities (100%), seven (7) of seven (7) R-2.1 / I-2 RCFE with

APPENDIX 2
2022

Item # 8.

memory care facilities (100%), eight (8) of eight (8) R-1 hotel/motel facilities (100%), and one hundred forty-three (143) of one hundred forty-three (143) R-2 apartment buildings (100%) resulting in an overall inspection rate of 100% for the reporting period.



City of Grass Valley City Council Agenda Action Sheet

Title: Appointment of Planning Commissioner

CEQA: Not a project

Recommendation: That Council approve the appointment of Jacob McDonald as Planning Commissioner for Mayor Arbuckle

Prepared by: Taylor Day, Deputy City Manager

Council Meeting Date: 4/9/2024

Date Prepared: 4/4/2024

Agenda: Consent

Background Information: By Council policy, each councilmember submits a candidate for appointment to the Planning Commission to the members of City Council for their approval and appointment. The terms of appointed Planning Commissioners coincide with the nominating Council Member’s term of office and may be changed by that city councilmember at any time during their term in office. Mayor Arbuckle has chosen Jacob McDonald to fill the position of her Planning Commissioner.

Council Goals/Objectives: N/A

Fiscal Impact: N/A

Funds Available: N/A

Account #: N/A

Reviewed by: City Manager



**City of Grass Valley
City Council
Agenda Action Sheet**

Title: An amendment to an existing Memorandum of Understanding with Nevada County associated with the implementation of SB 1383 and other unfunded state mandates related to organic waste collection and recycling.

Recommendation: Authorize the Mayor to sign the amendment to the Memorandum of Understanding with Nevada County and direct the Finance Director to adjust the budget.

Prepared by: Zac Quentmeyer, Deputy Public Works Director

Council Meeting Date: 04/09/2024

Date Prepared: 04/04/2024

Agenda: Consent

Background Information: At the City Council meetings on January 26, and February 23, 2021, staff provided updates on new state mandates related to the reduction of organic waste materials into landfills. Staff noted there would be a need for additional staff resources to both implement and enforce these programs.

On July 13, 2021, the City Council approved a Memorandum of Understanding with Nevada County to share in the costs of a consultant to help implement the required programs. At the same meeting the Council approved an agreement with R3 Consulting Group to provide the assistance. Each entity contributed \$50,000. On June 30, 2022, the City Manager signed an amendment to the R3 contract to provide additional assistance and to extend the term of the contract to June 20, 2024. This included an additional \$35,000 contribution by the City and \$90,000 from Nevada County. The City did apply \$15,000 from a state grant towards the additional costs. Staff suggest an additional amendment contributing an additional \$25,000 to continue efforts to implement SB 1383 requirements, \$10,000 of which will come from grant funding. Nevada County intends to contribute an additional \$100,000 towards the agreement amendment. Staff continues to support the cooperative approach with Nevada County since this is the most effective way to implement the state mandates based on limited staff resources and limited technical expertise.

Council Goals/Objectives: There are no specific goals or objectives that support the implementation of this mandate, but the proposed approach is the most efficient manner to provide the government services needed to implement the programs.

Fiscal Impact: The previously signed amendment to the R3 contract will impact the General Funds by approximately \$15,000.

Funds Available: Requires budget amendment

Account #: 100-301-51110

Reviewed by: ___ City Manager

___ Finance Director

Attachments: Amendment #2 to Memorandum of Understanding with Nevada County and amendment #2 to R3 Contract

**AMENDMENT NO. 2 TO
MEMORANDUM OF UNDERSTANDING BETWEEN THE COUNTY OF
NEVADA AND THE CITY OF GRASS VALLEY**

THIS AMENDMENT is executed this 23rd day of April, 2024 by and between CITY OF GRASS VALLEY and COUNTY OF NEVADA. Said Amendment will amend the Memorandum of Understanding between the parties executed on July 13th, 2021 by Resolution No. 21-301.

WHEREAS, on June 14, 2022, per Resolution 22-266, the Board approved Amendment 1, which extended the MOU terms to June 30, 2024, and increased the Funding Allocation by \$125,000. Allocating an additional \$90,000 to Nevada County and \$35,000 to the City of Grass Valley, for a total contract amount not to exceed \$225,000

WHEREAS, the parties desire to amend their Memorandum of Understanding to allow for an extension to the term of the Agreement to June 30, 2026; and

WHEREAS, the parties desire to increase the Funding Allocation by \$125,000. Allocating an additional \$100,000 to Nevada County and \$25,000 to the City of Grass Valley; and

NOW, THEREFORE, the parties hereto agree as follows:

1. That the termination date identified in Section 6 of the memorandum of understanding is hereby extended to June 30, 2026.
2. The Funding Allocation identified in Section 2 of the Memorandum of Understanding is hereby amended to increase the City allocation by \$25,000 and the County allocation by \$100,000, and that the total reimbursement from the City to the County shall not to exceed \$95,000.
3. That in all other respects the prior agreement of the parties shall remain in full force and effect except as amended herein.

COUNTY OF NEVADA:

By: _____
Chair, of the Board of Supervisors

Date: _____

By: _____
Attest: Clerk of the Board of Supervisors

CITY OF GRASS VALLEY:

By: _____

Date: _____

**AMENDMENT NO. 2 TO CONTRACT WITH
R3 CONSULTING GROUP, INC.**

THIS AMENDMENT is executed this 23rd day of April, 2024 by and between R3 CONSULTING GROUP, INC. and COUNTY OF NEVADA. Said Amendment will amend the agreement between the parties entitled SB1383 Program Development Services executed on July 13th, 2021 by Resolution No. 21-301.

WHEREAS, on June 14, 2022 per Resolution 22-266, the Board approved Amendment 1, which extended the contract terms to June 30, 2024, and increased the Funding Allocation by \$125,000, for a total contract amount not to exceed \$225,000

WHEREAS, the parties desire to amend their agreement to allow for an extension to the term of the Agreement to June 30, 2026; and

WHEREAS, the parties desire to increase the maximum contract price by \$125,000, for a total contract amount not to exceed \$350,000; and

NOW, THEREFORE, the parties hereto agree as follows:

- 1. That the termination date identified in Section 3 of the Agreement is hereby extended to June 30, 2026.
- 2. The maximum contract price identified in Section 2 of the Agreement is hereby increased by \$125,000, for a total contract amount not to exceed \$350,000.
- 2. That in all other respects the prior agreement of the parties shall remain in full force and effect except as amended herein.

COUNTY OF NEVADA:

By: _____
Chair, of the Board of Supervisors

Date: _____

By: _____
Attest: Clerk of the Board of Supervisors

CITY OF GRASS VALLEY:

By: _____

Date: _____

By: _____
Attest: Deputy City Clerk

CONTRACTOR: R3 Consulting Group, Inc.

By: _____ Date: _____

Name: _____ Title: _____

By: _____ Date: _____

Name: _____ Title: Secretary



City of Grass Valley City Council Agenda Action Sheet

Title: Second Reading of Ordinance No. 826 Imposing a 3/8-cent (0.375%) Transaction and Use Tax for Fire Resiliency and Vegetation Management

CEQA: Not a Project.

Recommendation: That Council hold a second reading, waive the full reading, by title only, and adopt Ordinance No. 826 known as the “2023 Grass Valley Transactions and Use Tax Ordinance”.

Prepared by: Timothy M. Kiser, City Manager

Council Meeting Date: April 9, 2024

Date Prepared: April 3, 2024

Agenda: Public Hearing

Background Information: On October 24th, 2023, the Grass Valley City Council unanimously passed Resolution No. 2023-62, setting in motion a decision for the community. The resolution called for an election on March 5, 2024, inviting citizens to consider a 3/8 percent general sales tax (a transactions and use tax) measure aimed at bolstering Fire Resiliency and Vegetation Management. This initiative, encompassed within Ordinance 826, known as the “2023 Grass Valley Transactions and Use Tax Ordinance,” is the result of deliberation and community input. On February 13, 2024, City Council approved Resolution No. 2024-09 formalizing the Expenditure Plan for the general sales tax on the March 5, 2024 election ballot.

With the March 5, 2024 Election now certified by the Nevada County Elections that 3/8 percent general sales tax (a transactions and use tax) measure (Measure B) aimed at bolstering Fire Resiliency and Vegetation Management has passed the City needs to formally adopt Ordinance No. 826 - 2023 Grass Valley Transactions and Use Tax Ordinance. This Ordinance solidifies Measure B’s requirements, including a sunset clause of 7 years and annual audits, ensuring transparency and accountability in the allocation of resources. Moreover, the establishment of a citizen oversight committee (the “Independent Citizens’ Advisory Committee”) underscores the commitment to prudent stewardship of public funds. This commitment to transparency and accountability reflects the City Council’s unwavering dedication to serving the best interests of the community.

On April 2, 2024, the City Council approved the first reading of the attached Ordinance No. 826. Staff is requesting the City Council to hold a second reading by title only and adopt Ordinance No. 826.

Council Goals/Objectives: The execution of this action attempts to achieve Strategic Goal #5 - High Performance Government and Quality Service.

Fiscal Impact: There is no Fiscal Impact of improving the Ordinance. The 3/8 percent General Sales Tax passed in March, is estimated to generate \$2.55 million annually for seven years.

Funds Available: Yes

Account #: General Fund Reserves

Reviewed by: Tim Kiser, City Manager

Attachments: Ordinance 826

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GRASS VALLEY IMPOSING A 3/8-CENT TRANSACTIONS AND USE TAX FOR GENERAL GOVERNMENTAL USE TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, SUBJECT TO THE VOTER APPROVAL

THE PEOPLE OF GRASS VALLEY, CALIFORNIA, DO ORDAIN AS FOLLOWS:

SECTION I. TITLE.

This ordinance shall be known as the 2023 Grass Valley Transactions and Use Tax Ordinance. The City of Grass Valley hereinafter shall be called "City." This ordinance shall be applicable in the incorporated territory of the City.

SECTION 2. OPERATIVE DATE.

"Operative date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance.

SECTION 3 PURPOSE.

This ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.9 of Part 1.7 of Division 2 which authorizes the City to adopt this tax ordinance which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefore that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

SECTION 4. CONTRACT WITH STATE.

Prior to the operative date, the City shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the City shall not have contracted with the California Department of Tax and Fee Administration prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

SECTION 5. TRANSACTIONS TAX RATE.

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of 0.375% of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this ordinance.

SECTION 6. PLACE OF SALE.

For the purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

SECTION 7. USE TAX RATE.

An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on and after the operative date of this ordinance for storage, use or other consumption in said territory at the rate of 0.375% of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

SECTION 8. ADOPTION OF PROVISIONS OF STATE LAW.

Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.

SECTION 9. LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES.

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefor. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California;

2. The result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this Ordinance.

3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "City" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

1. "A retailer engaged in business in the District" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this state or for delivery in the State by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a person is related to another person if both persons are related to each other pursuant to Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

SECTION 10. PERMIT NOT REQUIRED.

If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this ordinance.

SECTION 11. EXEMPTIONS AND EXCLUSIONS.

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

2. Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his or her agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the City shall be satisfied:

a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-City address and by a

declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax imposed by this ordinance, the storage, use or other consumption in this City of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City or participates within the City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.

7. "A retailer engaged in business in the City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.

D. Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for, a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

SECTION 12. TERM.

The tax imposed by this ordinance shall be effective until 7 years after it is first collected, unless sooner repealed by voters.

SECTION 13. AMENDMENTS.

All amendments subsequent to the effective date of this ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance.

SECTION 14. INDEPENDENT OVERSIGHT; EXPENDITURE PLAN.

- A. The City Council shall establish a five-member Independent Citizens' Advisory Committee, which shall meet annually to review the expenditure of revenues generated by the tax imposed by this Ordinance and to make recommendations to the City Council regarding those expenditures. The City Council shall appoint committee members to one or ore terms of not more than 4 years each. The Committee shall meet publicly at least quarterly to review all revenues and expenditures of the transactions and use tax imposed by this Ordinance, review annual audit reports related to the tax, and make at least one written annual report to the City Council at a public meeting summarizing the Committee's findings and including any appropriate recommendations. The minutes of the meetings of Independent Citizens' Advisory Committee shall be provided to the City Council and placed on the next available regular City Council meeting agenda for informational purposes.
- B. The City Council shall adopt after a noticed public hearing a plan to expend the proceeds of the tax imposed by this Ordinance. the Independent Citizens' Advisory Committee shall review the plan at least annually and recommend any changes to the City Council which shall consider them in conjunction with the City's annual budget. Once adopted, the City shall maintain the current plan on its website.

SECTION 15. AUDIT AND REVIEW.

The proceeds of the tax imposed by this Ordinance, as well as the expenditure thereof, shall be audited annually by an independent accounting firm. The City Council shall discuss the results of such audit at a meeting of the City Council that is open to the public. The report of such audit shall be posted on the City's website.

SECTION 16. ENJOINING COLLECTION FORBIDDEN.

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the City, or against any officer of the State or the City, to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

SECTION 17. SEVERABILITY.

If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

SECTION 18. EFFECTIVE DATE.

This Ordinance shall take effect 10 days after the date the vote is declared by the City Council.

SECTION 19. CERTIFICATION; PUBLICATION.

Upon approval by the voters, the City Clerk shall certify to the passage and adoption of this ordinance and shall cause it to be published according to law and transmitted to the California Department of Tax and Fee Administration.

PASSED AND ADOPTED by the City Council of the City of Grass Valley, State of California, on April 9, 2024, by the following vote:

AYES:

NOES:

ABSENT:

Jan Arbuckle, Mayor

Attest:

Taylor Day, City Clerk

Approved as to Form:

Michael G. Colantuono, City Attorney



City of Grass Valley City Council Agenda Action Sheet

Title: FY 2023-24 Mid-Year Budget Review

CEQA: Not a project

Recommendation: It is recommended that the City Council, by MOTION, approve the Mid-Year Budget Review and recommended revisions.

Prepared by: Andy Heath

Council Meeting Date: 04/09/2024

Date Prepared: 04/02/2024

Agenda: Administrative

Discussion:

The Mid-Year Budget Review is designed to provide a tool for understanding the City's financial condition during the first part of the fiscal year, projecting the financial condition through the end of the fiscal year, and revising the budget to bring the adopted budget in line with expectations based on previously approved budget amendments and current economic conditions.

This year's Mid-Year Budget Review focuses on management's assessment of overall funding impacts likely to result over the balance of the current fiscal year to maintain existing service levels, while mitigating the potential impacts of economic and fiscal uncertainty due to inflationary impacts and mandated requirements. Over the course of the last year, management has found that while COVID-related economic impacts have waned, other factors have come into play that significantly impact the City's current and future fiscal wherewithal. Given this high level of economic uncertainty, City staff remains actively engaged in the monitoring of all sectors of economic activity while updating the long-term forecast for the City's General Fund.

This memorandum provides a snapshot of aggregated Mid-Year adjustments recommended for the balance of FY 2023-24. This memorandum also presents a multi-year forecast for the City's General Fund that builds in an array of assumptions. The information noted below will form the foundation for a PowerPoint presentation to be provided at the City Council Meeting.

General Fund

Comparison of current Budget-to-Actual performance:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2023-24 Adopted Budget	\$ 17,034,501	\$ 16,819,472
Estimated Amounts @ 6/30/24	\$ 17,937,153	\$ 18,151,651
 Recommended Adjustment	 \$ 902,652	 \$ 1,332,179

As indicated above, it is anticipated that the City will need to adjust originally budgeted General Fund revenues upward by \$902,652 and General Fund expenditures upward by \$1,332,179. The information presented below, which will be discussed in a presentation to the City Council on this item, includes detailed information regarding the recommended adjustments:

In summary, the proposed net increase of \$902,652 to General Fund revenues is comprised of the following:

Revenue Type	Amount	Reason / Rationale
Property Taxes	\$123,570	- Increase in property taxes due to higher-than anticipated growth in FY 2023-24 assessed valuation ~ 4.9%
Property Tax in Lieu of MVLF	\$12,931	- True-up of FY 2023-24 anticipated revenues consistent with growth in assessed valuation
RPTTF Residual Property Taxes	\$125,350	- Increase in former redevelopment tax increment as property taxes due to winding down of redevelopment affairs and higher growth in assessed valuation
Sales Taxes	(\$142,710)	- Decrease in sales taxes consistent with projections provided by City’s Sales Tax consultant (HdL) and offset by reduction in sales tax sharing payment with Nevada County
Franchise Payments - Gas & Electric	\$51,000	- Increased collections of PG&E Franchise Fees due to significantly higher PG&E costs statewide (City receives a portion of fees charged through franchise payment)
Franchise Payments - Solid Waste	\$39,700	- Increased collections of Solid Waste Franchise Fees due to higher rates imposed by Waste Management
Animal Shelter Fees / Other Revenues	\$15,294	- Increased Animal Shelter revenues due to increased reimbursement for services provided from Nevada City
Public Works / Engineering Fees & Permits	\$22,500	- Increased Public Works Encroachment Permit Fees due to Mill Street Encroachment Program

Revenue Type, cont.	Amount	Reason / Rationale
Interest Earnings	\$35,000	- Increase in interest earnings as interest rates continue at higher levels and the City focuses on portfolio management
Proposition 64 Grant	\$110,000	- Inclusion of Proposition 64 Public Health and Safety Grant (erroneously excluded from budget at beginning of year)
Transfers In - POB Payments	\$453,855	- Update to budget methodology to account for Measure E / Water / Sewer share of Pension Obligation Bond debt service costs, which is wholly paid by the General Fund
Transfer In - Deere Lease Payments	\$21,278	- Update to budget methodology to account for Water / Sewer share of Deere Lease (Backhoe) debt service costs, which is wholly paid by the General Fund
All Other Revenue Sources	\$34,884	- Residual aggregate increase in all other General Fund revenue sources

A proposed net increase of \$1,332,179 to General Fund expenditure appropriations is comprised of the following:

Appropriation	Amount	Reason / Rationale
City Manager	\$24,987	- Increase in personnel costs due to department promotion and addition of COLA effective after the budget was adopted
Finance (Administrative Services)	(\$36,829)	- Decrease in personnel costs due to allocation updates to other funds offset by addition of COLA effective after the budget was adopted
Information Services	\$20,761	- Increase in information technology appropriations due to increased managed services contract costs net of overhead transfers to other funds
Police	\$336,975	- Increase in Police personnel costs to account for previously unbudgeted salary increases effective July 1, 2023; coupled with increased retirement payouts and overtime related to police actions - Increased dispatch costs not previously built into budget when adopted
Fire	\$551,264	- Increase in Fire personnel costs to account for previously unbudgeted salary increases effective July 1, 2023; coupled with increased overtime related to coverage requirements (minimum staffing / FMLA / Workers Comp)

Appropriations, cont.	Amount	Reason / Rationale
Building	(\$57,780)	- Decrease in Building personnel costs due to staff attrition and updated allocations to other funds
Engineering	(\$31,593)	- Decrease in Engineering personnel costs due to vacancy savings; offset by the shared costs of one-time vehicle purchases
Facilities	\$21,850	- Increase in Facilities capital costs due to shared costs for one-time vehicle purchases offset by lower contractual services costs (based on current activity to date)
Fleet Services	\$131,051	- Increase in Fleet Services personnel costs due to updated allocations to other funds and higher amounts of overtime (note: some overtime may be reimbursed due to participation in eligible Strike Teams)
Streets	(\$45,351)	- Decrease in Streets personnel costs due to vacancy savings and staff allocation transfers; offset by purchase of 2 Snowplow Kits and increased operating materials due to budget right-sizing
Swimming Pool	\$29,974	- Increase in Swimming Pool personnel costs due to increased allocation of staffing costs for this function
Parks / Parks Maintenance	\$160,543	- Increase in Parks / Parks Maintenance personnel costs due to increased allocation of staffing costs for this function
Non-Departmental - PG&E Costs / Capital Costs / Contingency Appropriation	(\$30,000)	<ul style="list-style-type: none"> - Increase in PG&E costs due to continued rate increased imposed statewide - \$20,000 - Increase in capital purchases associated with equipment upgrades for the City's Council Chambers - \$30,000 - Reduction in Contingency Appropriation for balance of fiscal year - (\$80,000)
Pension Obligation Bonds	\$440,119	- Update to budget methodology to account for Measure E / Water / Sewer share of Pension Obligation Bond debt service costs, which is wholly paid by the General Fund (offset by transfers into General Fund)

Appropriations, cont.	Amount	Reason / Rationale
General Fund Capital Projects	(\$200,000)	- Decrease in General Fund capital projects due to elimination of Streetlight Ownership Conversion Project (will seek other funding sources to complete this project)
All Other Appropriations	\$16,208	- Residual increase in all other General Fund appropriations

At the end of the current fiscal year, General Fund reserves (designated and undesignated) are anticipated to be approximately \$8.75 million. It is anticipated that the General Fund will use approximately \$214,498 of undesignated reserves during FY 2023-24 to deliver priority services and projects to the community.

Projected reserve levels as of June 30, 2024 include:

- **\$ 6,161,584** *Designated Reserves (See General Fund Schedule for list)*
- **2,586,737** *Undesignated Reserves*
- **\$ 8,748,321** *Total General Fund Reserves*

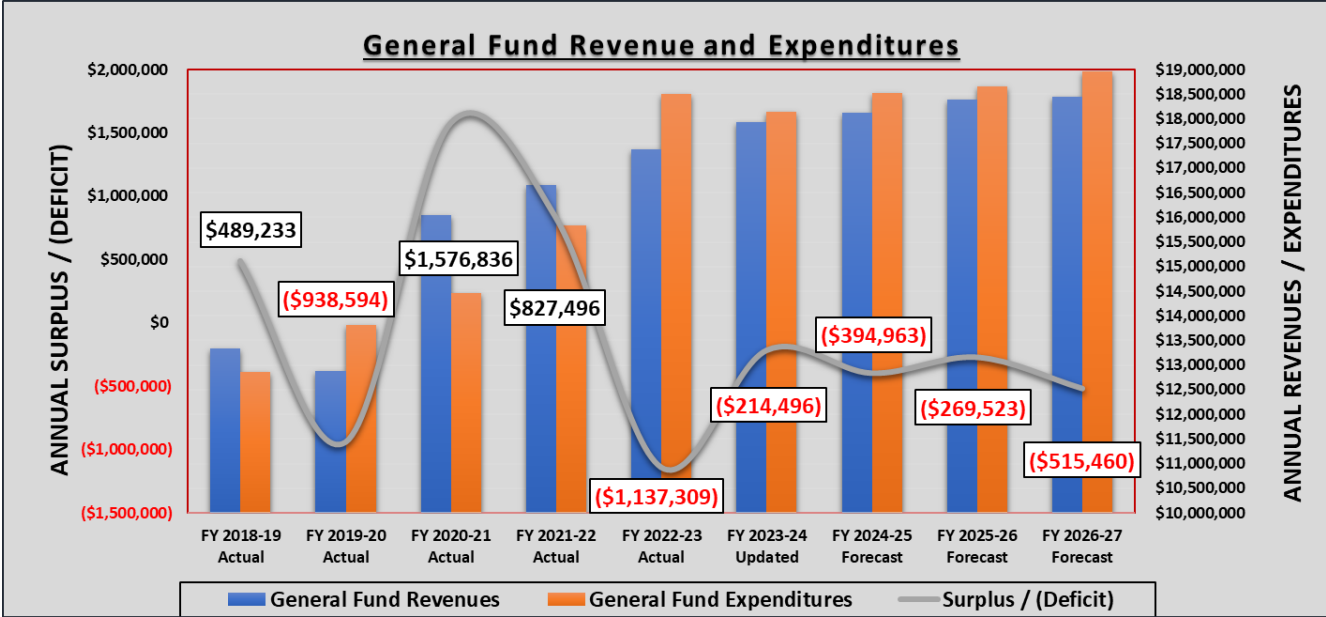
General Fund Forecast

As previously discussed, development of a multi-year forecast for the City’s General Fund continues to be updated. This forecast is based on a “base budget” concept which accounts for the following:

- All current one-time impacts to revenues and expenditures are removed for purposes of forecasting future fiscal activity (note: certain one-time revenues and expenditures may cross multiple fiscal years)
- All currently authorized positions are included in the forecast and assumed filled for entirety of each future fiscal year
- Only approved negotiated salary increases are included in the forecast
- Revenues and expenditures are adjusted each year based on a growth assumption factors

Development of the forecast is slightly complicated by unknown near-term and longer-term impacts to the local, state and national economies; persistent high-than-normal inflation; CalPERS policy and investment return volatility, among other things. As such, management will continue to frequently monitor economic activity and update the City Council as adjustments are made to forecasts.

The multi-year forecast for the City’s General Fund is shown below:



As noted, it is expected that just over \$214,000 of existing fund balance will be required to balance the updated budget for FY 2023-24. This projected use of reserves stems from a conservative revenue projection approach offset by anticipated and known cost increases to maintain existing service levels (police, fire, building, planning, public works, parks, streets, animal control etc.).

The General Fund forecast shows a systemic deficit of between \$395,000 and \$515,000 for the three years beginning with FY 2024-25. This systemic deficit can be wholly attributed to the return of the CalPERS UAL amortization requirement, which will be \$248,000 in FY 2024-25 and forecasted to rise to \$562,000 by FY 2026-27. Ultimately, the City will need to address mitigating future deficits to avoid further exhausting reserve levels.

Enterprise Funds

Comparison of Budget-to-Actual performance for the City’s two Enterprise Funds follows:

<u>Water Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2023-24 Adopted Budget	\$ 2,303,000	\$ 4,259,913
Estimated Amounts @ 6/30/24	\$ 2,459,167	\$ 4,408,197
Recommended Adjustment	\$ 156,167	\$ 148,284

Water Fund revenues are currently projected to be \$156,167 higher than originally budgeted. Increases to Water Fund revenues include recognition of an additional

\$38,167 received in Water Connection Fees; increase in interest earnings by \$110,000 due to higher interest rates; and cell tower lease revenues increase by \$8,000. Water Fund expenditures are recommended to be adjusted upward by \$148,284 primarily to account for increased Personnel Services costs related to updated personnel cost allocations and negotiated COLA's not originally included in the adopted budget. An additional amount of \$46,412 is also allocated to the Water Fund for its share of the annual CalPERS Pension Obligation Bond and John Deere Lease (Backhoe) debt service costs. Finally, an additional \$31,779 is added to appropriations to account for purchase of an MTU / vehicle. Although it is unlikely that all capital projects originally budgeted will be completed by the end of the fiscal year, adjustments to capital appropriations are not recommended at this time given appropriations for unfinished projects will be re-budgeted in the upcoming fiscal year.

It is anticipated that the Water Fund will have approximately \$1.13 million in Fund Balance at the end of FY 2023-24, essentially all of which is reserved for specific purposes. The \$1.13 million ending Fund Balance assumes all capital projects are completed by the end of the fiscal year.

<u>Sewer Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2023-24 Adopted Budget	\$ 5,275,000	\$ 8,992,382
Estimated Amounts @ 6/30/24	\$ 5,290,990	\$ 9,419,634
 Recommended Adjustment	 \$ 15,990	 \$ 427,252

Sewer Fund revenues are currently projected to be \$15,990 higher than originally budgeted. Increases to Sewer Fund revenues include recognition of the additional \$15,990 received in Sewer Connection Fees. Sewer Fund expenditures are recommended to be adjusted upward by \$427,252 primarily to account for increased Personnel Services costs related to updated personnel cost allocations and negotiated COLA's not originally included in the adopted budget. An additional amount of \$191,104 is also allocated to the Water Fund for its share of the annual CalPERS Pension Obligation Bond and John Deere Lease (Backhoe) debt service costs. Finally, capital outlay appropriations are increased by \$93,175 to account for miscellaneous equipment needed for the Sewer Treatment facility. Although it is unlikely that all capital projects originally budgeted will be completed by the end of the fiscal year, adjustments to capital appropriations are not recommended at this time given appropriations for unfinished projects will be re-budgeted in the upcoming fiscal year.

It is anticipated that the Sewer Fund will have approximately \$5.06 million in Fund Balance on June 30, 2024, \$4.25 million of which is reserved for specific purposes. The \$5.06 million ending Fund Balance assumes all capital projects are completed by the end of the fiscal year.

Special Revenue Funds

Measure E Fund

The City segregates the accounting (revenue and expenditures) for the City’s voter-approved one-cent transaction and use tax in Fund 200 (Measure E Fund) in order to ensure this general purpose tax is used for its intended purpose (police and fire services; and streets and parks projects).

	<u>Revenues</u>	<u>Expenditures</u>
FY 2023-24 Adopted Budget	\$ 7,280,000	\$ 10,226,777
Estimated Amounts @ 6/30/24	\$ 7,396,331	\$ 10,259,386
Recommended Adjustment	\$ 116,331	\$ 32,609

Measure E Fund revenues are currently expected to be approximately \$116,331 higher than originally anticipated due to slightly higher sales tax collections by the end of the fiscal year. Measure E Fund expenditures are expected to be approximately \$32,609 higher than originally anticipated due a higher allocation of Pension Obligation Bond costs attributable to the Measure E Fund, offset by a reduction in overall staffing costs related to vacancy savings. Measure E capital projects are adjusted upwards to account for costs related to the Police Radio Infrastructure Update which was previously unbudgeted. All other streets and parks capital projects remain fully budgeted in the Measure E Fund - with work currently underway on many of them.

It is anticipated that the Measure E Fund will have approximately \$1,023,442 in Fund Balance on June 30, 2024. These funds may be appropriated for any Measure E related purpose in future fiscal years.

<u>Gas Tax Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2023-24 Adopted Budget	\$ 791,514	\$ 1,000,800
Estimated Amounts @ 6/30/24	\$ 759,338	\$ 1,020,100
Recommended Adjustment	(\$ 32,176)	\$ 19,300

Gas Tax Fund revenues are projected to come in approximately \$32,176 less than originally budgeted due to lower anticipated collections of gas taxes and SB-1 funding consistent with current projections. Gas Tax expenditures are projected to be approximately \$19,300 higher than originally anticipated to account for an increase in the transfer from the Gas Tax Fund to the Traffic Safety Fund towards higher PG&E costs incurred in the Traffic Safety Fund for streetlights. It should be mentioned that any capital amounts budgeted for FY 2023-24 that remain unspent by year-end will likely be carried over into the next fiscal year.

It is anticipated that the Gas Tax Fund will have approximately \$29,623 in Fund Balance on June 30, 2024. These funds are typically used towards the city’s street maintenance and rehabilitation projects and a transfer to the Traffic Safety Fund for streetlight utility and maintenance costs.

<u>Traffic Safety Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2023-24 Adopted Budget	\$ 156,900	\$ 161,000
Estimated Amounts @ 6/30/24	\$ 186,100	\$ 182,000
Recommended Adjustment	\$ 25,200	\$ 21,000

The Traffic Safety Fund typically funds citywide streetlight electricity and maintenance costs. Revenues are increased by \$25,200 to account for increased traffic citation revenues and an increased transfer from the Gas Tax Fund, which will fund anticipated expenditure increases of \$21,000. As previously mentioned, PG&E costs incurred to maintain the city’s streetlights have increased significantly over the last two years.

It is anticipated that the Traffic Safety Fund will have \$4,100 remaining in Fund Balance at the end of the fiscal year.

<u>Fire Reserve Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2023-24 Adopted Budget	\$ 52,000	\$ 100,000
Estimated Amounts @ 6/30/24	\$ 79,000	\$ 100,000
Recommended Adjustment	\$ 27,000	\$ -

Fire Reserve Fund revenues are projected to be approximately \$27,000 higher than those originally budgeted based on higher interest earnings and anticipated Fire Strike Team equipment usage and administrative reimbursements for participating in qualifying multiple-agency statewide fire suppression events. This increase represents the funds already collected to date; with the expectation that there may be additional funds collected by year-end. These funds may be used for applicable fire equipment replacement costs. No changes are recommended for Fire Reserve Fund expenditures which include fire operations expenditures that would otherwise be borne by the General Fund.

It is anticipated that the Fire Reserve Fund will have approximately \$152,129 in Fund Balance on June 30, 2024. Of this amount, \$45,000 is reserved for future apparatus purchases related to the Nevada City Fire Services operation (the City contracts with Nevada City to provide Fire Service). Other reserves may be appropriated in future fiscal years towards eligible fire equipment replacement costs.

<u>Developer Impact Fee Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2023-24 Adopted Budget	\$ 75,000	\$ 2,356,181
Estimated Amounts @ 6/30/24	\$ 136,760	\$ 2,136,608
Recommended Adjustment	\$ 61,760	(\$ 219,573)

Developer Impact Fee Fund revenues are projected to be approximately \$61,760 higher than those originally budgeted based on fee collections to date. Developer Impact Fee Fund expenditures are projected to be \$219,573 lower due to account for a reduction in funding available for the Mill Street Parking Lot Project offset by an increase in allocated costs towards upgrades to the City Council Chambers.

It is anticipated that the Developer Impact Fee Fund will have approximately \$314,215 in Fund Balance on June 30, 2024. These funds may be appropriated in future fiscal years towards eligible development impact / mitigation projects consistent with collection of fees for specific purposes.

<u>Capital Projects Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2023-24 Adopted Budget	\$ 12,846,181	\$ 12,846,181
Estimated Amounts @ 6/30/24	\$ 13,024,363	\$ 12,376,608
Recommended Adjustment	\$ 178,182	(\$ 469,573)

The Capital Projects Fund accounts for non-enterprise Capital Projects citywide. Capital Projects are typically funded with non-discretionary (grants, fees, etc.) revenue sources and transfers in from other funds. Capital Projects Fund revenues are recommended to increase by \$178,182 to account for decreased transfers from other funds to cover project costs, offset by increased anticipated reimbursements from state and federal sources for various projects.

Capital Projects Fund expenditures are recommended to decrease by \$469,573 to account for a reduction in the appropriation for the Mill Street Parking Lot (not enough funding is available in the Developer Impact Fee Fund) and the elimination of the Streetlight Ownership Conversion Project which was originally funded by the General Fund.

<u>Special Projects Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2023-24 Adopted Budget	\$ 150,000	\$ 3,000,000
Estimated Amounts @ 6/30/24	\$ 182,793	\$ 3,000,000
Recommended Adjustment	\$ 32,793	\$ -

The Special Projects Fund accounts for certain projects funded by development-related and special funding sources. Special Projects Fund revenues are recommended to increase by \$32,793 to account for the Regional Transportation Mitigation Fees received from the Nevada County Transportation Commission.

Special Projects Fund expenditures are recommended to remain unchanged at \$3 million, which is currently appropriated for the Sierra College Field Upgrades and funded by the remaining debt proceeds received in FY 2021-22 for the City’s Parks.

Fund Balance in the Special Projects Fund is projected to be approximately \$3.60 million on June 30, 2024.

Other Funds

Fund Schedules for other funds (some with recommended adjustments) are also included with the Mid-Year Report. The funds include the following:

- Vehicle Replacement Fund
- Animal Shelter Fund
- EPA Site Grant Fund
- E. Daniels Park Fund
- DUI Grant Fund

The Successor Agency Fund, CDBG / HOME Grant(s) and Assessment District Funds do not have any recommended adjustments with the mid-year update.

FY 2024-25 Budget Development

As the City begins the budget process for Fiscal Year 2024-25, it is critical to understand the issues impacting the City’s finances in the future. Although the impacts of the COVID-19 Pandemic are expected to be completely mitigated, rising inflation, CalPERS investment return volatility and increasing unfunded liability amortization costs, citywide insurance costs and the continued ability to attract and retain top-notch staff are likely to impact future budgets. As such, staff will regularly monitor financial activity and report back to the City Council and the public over the next few months consistent with the annual budget process typically undertaken by staff and leading up to the Preliminary FY 2024-25 to be considered by the City Council in May 2024 and ultimately the final adoption of the FY 2024-25 budget in June 2024.

Similar to the process used with the development of the Fiscal Year 2023-24 budget, staff will focus on recommending an annual spending plan that addresses community priorities without compromising the efficacy of existing levels of service.

Council Goals/Objectives: The consideration and approval of the budgetary mid-year adjustments executes a portion of the work tasks towards achieving Economic Development and Vitality; and High-Performance Government and Quality Service.

Fiscal Impact: The Fiscal Year 2023-24 recommended budget modifications balance expenditures with anticipated revenues and carryover monies for noted funds.

Funds Available: Yes

Account #: All City Funds

CEQA: Not a Project subject to CEQA requirements.

Reviewed by: City Manager

Attachments:

Fund Schedules for:

- Fund 100 - General Fund
- Fund 500 - Water Enterprise Fund
- Fund 510 - Sewer Enterprise Fund
- Fund 200 - Measure E Fund
- Fund 201 - Gas Tax Fund
- Fund 202 - Traffic Safety Fund
- Fund 203 - Fire Reserve Fund
- Fund 206 - Developer Impact Fee Fund
- Fund 300 - Capital Projects Fund
- Fund 310 - Special Projects Fund
- Fund 204 - DUI Grant Fund
- Fund 205 - EPA Site Grant Fund
- Fund 225 - Vehicle Replacement Fund
- Fund 450 - E. Daniels Park Fund
- Fund 451 - Animal Shelter Fund

City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
General Fund Revenue and Expenditure Detail

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
REVENUES					
Taxes	12,185,414	12,683,922	12,874,004	13,306,579	13,416,658
Franchises	886,159	916,544	991,507	927,450	1,018,150
Licenses	201,927	200,072	200,874	191,050	191,050
Services Charges / Fees	1,361,064	1,853,241	1,839,353	1,673,498	1,749,837
Interest & Use of Money	27,984	37,983	167,942	200,000	240,000
Other Agencies	515,690	771,574	784,437	489,924	612,325
Cost Reimbursements / Transfers	206,561	110,049	476,293	233,000	693,133
Other Revenues	169,020	81,501	36,056	13,000	16,000
Other Financing Sources	-	-	-	-	-
Total Revenues	15,553,819	16,654,886	17,370,466	17,034,501	17,937,153
EXPENDITURES					
City Council	31,365	45,194	67,477	35,713	40,600
City Manager	271,026	344,266	382,472	369,236	394,223
Finance Department	472,421	532,773	550,711	611,586	574,757
Personnel	28,434	17,418	36,544	30,958	30,958
Information Systems	408,582	294,223	337,028	298,619	319,380
City Attorney	167,130	275,662	387,818	275,000	281,250
Police Department	4,523,063	5,279,305	5,446,921	5,754,404	6,091,379
Police Department - Animal Control	178,199	211,124	282,385	255,572	257,008
Fire Department	2,567,289	3,283,481	3,697,231	3,591,691	4,142,955
Community Development - Planning	492,210	453,687	475,742	313,943	311,952
Community Development - Building	474,812	434,439	494,802	503,720	445,940
Public Works - Engineering	370,398	333,301	327,616	418,015	386,422
Public Works - Facilities	112,361	144,680	138,972	127,034	148,884
Public Works - Fleet Services	222,073	261,303	312,349	268,277	399,328
Public Works - Streets	474,231	504,117	496,744	562,469	517,118
Parks and Recreation - Swimming Pool	31,706	19,604	128,278	100,295	130,269
Parks and Recreation - Parks Maintenance	279,024	407,689	597,581	405,707	566,250
Parks and Recreation - Recreation	-	-	-	-	-
Non-Departmental	1,426,798	1,672,628	2,152,876	1,405,775	1,455,775
Debt Service	1,019,104	988,223	1,446,701	1,041,458	1,481,577
Appropriation for Contingency	250,000	278,772	118,971	150,000	70,000
Transfers Out	192,326	45,501	628,556	300,000	105,626
Total Expenditures	\$ 13,992,552	\$ 15,827,390	\$ 18,507,775	\$ 16,819,472	\$ 18,151,651
Excess / (Deficit) of Revenues over Expenditures	1,561,267	827,496	(1,137,309)	215,029	(214,498)
Reserve Transfer to Impact Fee Fund	-	-	-	-	-
Beginning Fund Balance	7,711,365	9,272,632	10,100,128	8,962,819	8,962,819
Ending Fund Balance	9,272,632	10,100,128	8,962,819	9,177,848	8,748,321
Less - Designated Reserves:					
Police Department Property Deposits	69,431	69,431	22,846	22,846	22,846
Asset Forfeiture Funds	9,252	9,252	-	-	-
Narcotics Investigation	12,823	12,823	-	-	-
North Star Rock Road Mitigation	16,543	16,543	-	-	-
Infrastructure Repair and Replacement	19,187	19,187	-	-	-
Tree Preservation	10,700	10,700	10,701	10,701	10,701
Whispering Pines	153,160	153,160	153,160	153,160	153,160
PARSAC Claim Reserves	75,000	75,000	75,000	75,000	75,000
ADA Access - SB 1186	14,232	22,167	14,232	14,232	14,232
PSPS Grant (Fuel Station) Reserve	187,051	187,051	-	-	-
PEG Reserves	-	-	93,594	93,594	93,594
Corporation Yard Remodel Funds	-	400,000	267,051	267,051	267,051
Nevada City Fire Apparatus Funds	-	25,000	25,000	25,000	25,000
Pension Stabilization Reserve	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
OPEB Stabilization Reserve	500,000	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	1,000,000
Economic Contingency Reserve	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Amount Not Obligated at Year End	3,205,253	3,599,814	2,801,235	3,016,264	2,586,737

City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
General Fund Revenue Account Detail

Description	Actuals FY 2020-21	Actuals FY 2021-22	Preliminary Actuals FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Property Taxes	\$ 2,990,699	3,057,833	3,388,416	3,306,430	3,430,000
RPTTF Residual Property Tax Distributions	310,844	311,452	256,239	314,650	440,000
Property Tax in Lieu of MVL	1,380,634	1,437,038	1,503,671	1,548,781	1,561,712
Sales Taxes	7,641,707	7,874,242	7,761,819	8,295,750	8,100,000
ERAF in Lieu of Sales Tax	-	-	-	-	-
Sales Tax Payment to Nevada County	(1,131,479)	(1,185,867)	(1,158,880)	(1,271,040)	(1,218,000)
Transient Occupancy Taxes	881,875	1,058,697	1,033,199	1,015,000	1,015,000
Real Estate Transfer Taxes	89,205	110,037	66,225	76,508	67,000
Property Tax Homeowners Exemption	21,929	20,490	23,315	20,500	20,946
Property Tax Payment to NCCFPD	-	-	-	-	-
TOTAL TAXES	\$ 12,185,414	12,683,922	12,874,004	13,306,579	13,416,658
Franchise - Gas & Electric	\$ 162,288	172,721	205,383	175,000	226,000
Franchise - Solid Waste	495,547	528,128	552,002	535,300	575,000
Franchise - Cable TV	228,324	215,695	234,122	217,150	217,150
TOTAL FRANCHISES	\$ 886,159	916,544	991,507	927,450	1,018,150
Business Licenses	\$ 201,894	200,044	200,703	190,950	190,950
Business License Penalties	33	28	171	100	100
TOTAL LICENSES	\$ 201,927	200,072	200,874	191,050	191,050
Planning Department Fees / Permits	\$ 102,579	202,123	53,070	65,000	55,000
Building Department Fees / Permits	339,917	270,482	350,800	235,000	255,000
Code Enforcement Penalties	-	38,897	-	-	-
Fire Department Fees / Permits	560,256	882,840	928,469	948,150	965,650
Fire Department Assessments	253,492	256,710	257,802	257,556	257,556
Public Works / Engineering Fees / Permits	15,290	22,940	15,480	13,500	36,000
Animal Shelter Fees / Other Revenues	35,881	63,908	62,518	63,162	78,456
Police Department Fees / Other Revenues	30,359	80,897	133,256	45,175	49,675
Parks Department Fees	23,290	34,444	37,958	45,955	52,500
TOTAL SERVICE CHARGES / FEES	\$ 1,361,064	1,853,241	1,839,353	1,673,498	1,749,837

**City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
General Fund Revenue Account Detail**

Description	Actuals FY 2020-21	Actuals FY 2021-22	Preliminary Actuals FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Interest Earnings	\$ 27,984	37,983	160,778	200,000	235,000
Rental Income	-	-	7,164	-	5,000
TOTAL INTEREST & USE OF MONEY	\$ 27,984	37,983	167,942	200,000	240,000
Motor Vehicle License Fees	\$ 9,436	14,856	13,958	9,500	12,500
Beverage Recycling Program	4,361	5,000	5,000	5,000	5,000
Public Safety - Proposition 172	109,853	169,424	157,009	154,924	150,473
Public Safety Grants	211,791	167,372	272,075	155,000	163,852
Strike Team Reimbursements	-	-	23,066	-	-
COPS Grant - AB 3229	100,000	307,495	165,271	160,000	165,000
SB-2 / LEAP Planning Grant	57,058	70,514	118,681	-	-
Proposition 64 Grant	-	-	-	-	110,000
POST Reimbursements	12,094	24,978	18,143	-	-
Other State Reimbursements	4,000	4,000	4,000	4,000	4,000
ADA Disability (SB-1186 Fee)	7,097	7,935	7,234	1,500	1,500
TOTAL FROM OTHER AGENCIES	\$ 515,690	771,574	784,437	489,924	612,325
Expense Reimbursements	\$ 206,561	110,049	9,324	230,000	215,000
Transfer In from Gas Tax Fund	-	-	-	3,000	3,000
Transfer In - POB Payments (Water / Sewer / Measure E)	-	-	445,691	-	453,855
Transfer In - Deere Lease (Water / Sewer)	-	-	21,278	-	21,278
TOTAL COST REIMBURSEMENTS / TRANSFERS	\$ 206,561	110,049	476,293	233,000	693,133
TOTAL OTHER REVENUES	\$ 169,020	81,501	36,056	13,000	16,000
TOTAL OTHER FINANCING SOURCES	\$ -	-	-	-	-
TOTAL GENERAL FUND	\$ 15,553,819	16,654,886	17,370,466	17,034,501	17,937,153

**City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
General Fund**

Departmental Expenditure Account Detail

	<u>Actual FY 2020-21</u>	<u>Actual FY 2021-22</u>	<u>Preliminary FY 2022-23</u>	<u>Adopted Budget FY 2023-24</u>	<u>Mid-Year Budget FY 2023-24</u>
<u>City Administration</u>					
City Council - 101					
Personal Services	\$ 20,007	\$ 18,085	\$ 19,763	\$ 18,085	\$ 18,085
Services and Supplies	11,358	27,109	47,714	17,628	22,515
Cost Allocation	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total:	\$ 31,365	45,194	67,477	35,713	40,600
City Manager - 102					
Personal Services	\$ 242,210	321,817	347,524	348,270	373,257
Services and Supplies	28,816	22,449	34,948	20,966	20,966
Cost Allocation	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total:	\$ 271,026	344,266	382,472	369,236	394,223
Finance Department - 104					
Personal Services	\$ 364,725	443,247	465,698	539,295	502,466
Services and Supplies	107,696	89,526	85,013	72,291	72,291
Cost Allocation	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total:	\$ 472,421	532,773	550,711	611,586	574,757
Personnel - 103					
Personal Services	\$ -	-	-	-	-
Services and Supplies	28,434	17,418	36,544	30,958	30,958
Cost Allocation	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total:	\$ 28,434	17,418	36,544	30,958	30,958
Information Services - 105					
Personal Services	\$ -	-	-	-	-
Services and Supplies	271,498	473,730	376,077	414,365	448,966
Cost Allocation	-	(196,149)	(150,431)	(165,746)	(179,586)
Capital Outlay	137,084	16,642	111,382	50,000	50,000
Total:	\$ 408,582	294,223	337,028	298,619	319,380

**City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
General Fund**

Departmental Expenditure Account Detail

	<u>Actual FY 2020-21</u>	<u>Actual FY 2021-22</u>	<u>Preliminary FY 2022-23</u>	<u>Adopted Budget FY 2023-24</u>	<u>Mid-Year Budget FY 2023-24</u>
City Attorney - 106					
Personal Services	\$ -	-	-	-	-
Services and Supplies	167,130	275,662	387,818	275,000	375,000
Cost Allocation	-	-	-	-	(93,750)
Capital Outlay	-	-	-	-	-
Total:	\$ 167,130	275,662	387,818	275,000	281,250
 <u>Public Safety</u>					
Police - 201					
Personal Services	\$ 3,403,108	4,010,372	4,190,035	4,329,846	4,591,821
Services and Supplies	1,093,970	1,191,235	1,240,050	1,419,558	1,494,558
Capital Outlay	25,985	77,698	16,836	5,000	5,000
Total:	\$ 4,523,063	5,279,305	5,446,921	5,754,404	6,091,379
 Police - Animal Control - 202					
Personal Services	\$ 149,257	163,239	207,223	210,197	211,633
Services and Supplies	28,942	47,885	75,162	45,375	45,375
Capital Outlay	-	-	-	-	-
Total:	\$ 178,199	211,124	282,385	255,572	257,008
 Fire - 203					
Personal Services	\$ 1,979,554	2,571,513	3,079,510	2,952,931	3,409,195
Services and Supplies	587,735	711,968	617,721	638,760	733,760
Capital Outlay	-	-	-	-	-
Total:	\$ 2,567,289	3,283,481	3,697,231	3,591,691	4,142,955
 <u>Community Development</u>					
Planning - 301					
Personal Services	\$ 319,847	333,165	404,960	269,575	267,584
Services and Supplies	172,363	120,522	70,782	44,368	44,368
Capital Outlay	-	-	-	-	-
Total:	\$ 492,210	453,687	475,742	313,943	311,952

**City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
General Fund**

Departmental Expenditure Account Detail

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Building - 302					
Personal Services	\$ 361,010	268,196	418,150	436,119	378,339
Services and Supplies	113,802	166,243	76,652	67,601	67,601
Capital Outlay	-	-	-	-	-
Total:	\$ 474,812	434,439	494,802	503,720	445,940
<u>Public Works</u>					
Engineering - 401					
Personal Services	\$ 350,213	307,278	314,969	405,850	350,473
Services and Supplies	20,185	26,023	12,647	12,165	12,165
Capital Outlay	-	-	-	-	23,784
Total:	\$ 370,398	333,301	327,616	418,015	386,422
Facilities - 404					
Personal Services	\$ 73,144	76,043	78,168	82,347	85,596
Services and Supplies	39,217	35,800	47,978	44,687	29,312
Capital Outlay	-	32,837	12,826	-	33,976
Total:	\$ 112,361	144,680	138,972	127,034	148,884
Fleet Services - 403					
Personal Services	\$ 149,354	187,805	245,703	201,287	325,625
Services and Supplies	72,719	73,498	66,646	66,990	73,703
Capital Outlay	-	-	-	-	-
Total:	\$ 222,073	261,303	312,349	268,277	399,328
Streets - 402					
Personal Services	\$ 343,974	371,749	342,398	442,729	339,589
Services and Supplies	130,257	132,368	154,346	119,740	177,529
Capital Outlay	-	-	-	-	-
Total:	\$ 474,231	504,117	496,744	562,469	517,118

**City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
General Fund**

Departmental Expenditure Account Detail

	<u>Actual FY 2020-21</u>	<u>Actual FY 2021-22</u>	<u>Preliminary FY 2022-23</u>	<u>Adopted Budget FY 2023-24</u>	<u>Mid-Year Budget FY 2023-24</u>
<u>Parks and Recreation</u>					
Swimming Pool - 502					
Personal Services	\$ 16,067	14,789	31,606	15,397	45,371
Services and Supplies	15,639	4,815	90,851	84,898	84,898
Capital Outlay	-	-	5,821	-	-
Total:	\$ 31,706	19,604	128,278	100,295	130,269
Parks Maintenance - 501 / 504					
Personal Services	\$ 202,763	212,024	321,434	218,982	379,525
Services and Supplies	76,261	195,665	276,147	186,725	186,725
Capital Outlay	-	-	-	-	-
Total:	\$ 279,024	407,689	597,581	405,707	566,250
Recreation - XX (In Parks FY 2020-21 Amended)					
Personal Services	\$ -	-	-	-	-
Services and Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total:	\$ -	-	-	-	-
<u>Non-Departmental / Other</u>					
Non-Departmental - 601					
Personal Services	\$ 440,487	521,976	299,256	240,000	-
Services and Supplies	1,140,468	1,150,652	1,807,717	1,165,775	1,455,775
Cost Allocation	-	-	-	-	-
Appropriation for Contingency	95,843	278,772	118,971	150,000	70,000
Appropriation from Designated Reserves	-	-	-	-	-
Reimbursable Costs	-	-	-	-	-
Capital Outlay	-	-	45,903	-	-
Total:	\$ 1,676,798	1,951,400	2,271,847	1,555,775	1,525,775

City of Grass Valley
 Fiscal Year 2023-24 Mid-Year Budget
 General Fund

Departmental Expenditure Account Detail

	<u>Actual FY 2020-21</u>	<u>Actual FY 2021-22</u>	<u>Preliminary FY 2022-23</u>	<u>Adopted Budget FY 2023-24</u>	<u>Mid-Year Budget FY 2023-24</u>
Debt Service - 5275					
Facility Improvements	\$ -	-	-	-	-
Pension Obligation Bonds	908,914	890,491	1,322,528	906,633	1,346,752
Opterra Solar / Backhoe Leases	110,190	97,732	124,173	134,825	134,825
Total:	\$ 1,019,104	988,223	1,446,701	1,041,458	1,481,577
Transfers Out - 5899					
Capital Projects - Fund 180	\$ 192,326	45,501	628,556	300,000	100,000
DUI Grant Fund - Fund 204	-	-	-	-	5,626
Fire Reserve Fund - Fund 121	-	-	-	-	-
Dorsey Marketplace - 6208 <i>(Reimbursed)</i>	-	-	-	-	-
Total:	\$ 192,326	45,501	628,556	300,000	105,626
Total Appropriations - General Fund	\$ 13,992,552	\$ 15,827,390	\$ 18,507,775	\$ 16,819,472	\$ 18,151,651

Total Personal Services:	\$ 8,415,720	\$ 9,821,298	\$ 10,766,397	\$ 10,710,910	\$ 11,278,559
Total Services and Supplies:	4,106,490	4,762,568	5,504,813	4,727,850	5,376,465
Total Cost Allocations:	-	(196,149)	(150,431)	(165,746)	(273,336)
Total Capital Outlay:	163,069	127,177	192,768	55,000	112,760
Total Debt Service:	1,019,104	988,223	1,446,701	1,041,458	1,481,577
Total Appropriation Of Designated Reserves:	-	-	-	-	-
Total Reimbursable Costs:	-	-	-	-	-
Total Transfers Out:	192,326	45,501	628,556	300,000	105,626
Total Appropriation For Contingency:	95,843	278,772	118,971	150,000	70,000

City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
Water Fund (Fund 500)

	Actuals FY 2020-21	Actuals FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Revenues:					
Water User Fees	\$ 2,241,783	2,148,476	2,004,785	2,200,000	2,200,000
Water Connection Fees	184,881	23,000	75,890	10,000	48,167
Lease Revenues	45,707	50,843	58,007	50,000	58,000
Interest Earnings	126,435	13,234	153,782	40,000	150,000
Miscellaneous Revenues	25	1,548	851	3,000	3,000
Proceeds of Debt	-	-	-	-	-
Transfers In From Other Funds	-	-	-	-	-
	<u>\$ 2,598,831</u>	<u>2,237,101</u>	<u>2,293,315</u>	<u>2,303,000</u>	<u>2,459,167</u>
Expenditures:					
Administration - Personal Services	\$ 154,301	176,048	180,783	233,432	215,647
Administration - Non-Personal Services	195,826	132,346	161,665	190,000	190,000
Plant - Personal Services	179,566	142,825	165,891	157,633	163,041
Plant - Non-Personal Services	455,248	568,331	657,744	580,000	580,000
Distribution - Personal Services	183,765	183,134	186,826	217,065	299,535
Distribution - Non-Personal Services	152,723	193,708	133,906	140,000	140,000
CalPERS UAAL Payment	11,136	22,276	26,428	-	-
Workers Compensation Expenses	11,376	11,904	13,320	20,000	20,000
Debt Service	329,547	402,401	360,976	358,910	332,733
Information Technology Cost Allocation	-	98,074	75,215	82,873	82,873
Capital Outlay	1,172	28,378	672	-	31,779
Capital Expenses	114,845	210,435	127,082	2,230,000	2,230,000
Transfers Out - Capital Projects Fund	29,650	-	700,000	50,000	50,000
Transfers Out - Debt Service (POB / Deere)	-	-	71,475	-	72,589
	<u>\$ 1,819,155</u>	<u>2,169,860</u>	<u>2,861,983</u>	<u>4,259,913</u>	<u>4,408,197</u>
Excess (deficit) of revenues over expenditures	\$ 779,676	67,241	(568,668)	(1,956,913)	(1,949,030)
Beginning Fund Balance	\$ 2,805,306	3,584,982	3,652,223	3,083,555	3,083,555
Ending Fund Balance	<u>\$ 3,584,982</u>	<u>3,652,223</u>	<u>3,083,555</u>	<u>1,126,642</u>	<u>1,134,525</u>
Reserved Fund Balance:					
Safe Drinking Water Loan Debt Svc. Reserve	\$ 148,700	148,700	148,700	148,700	148,700
Trustee Cash - Capital Leases Payable	-	-	-	-	-
Pension Reserve	75,000	75,000	75,000	75,000	75,000
Working Capital Reserve	325,000	325,000	325,000	250,000	250,000
Water System Reinvestment Reserve	360,663	360,663	360,663	360,663	360,663
Emergency Reserve	300,000	300,000	300,000	300,000	300,000
Connection Fee Capital Reserve	-	-	-	-	-
Unobligated Fund Balance	<u>\$ 2,375,619</u>	<u>2,442,860</u>	<u>1,874,192</u>	<u>(7,721)</u>	<u>162</u>

**City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
Water Fund (Fund 500)**

Capital Expenditure Detail

Capital Expenditures	Actuals FY 2020-21	Actuals FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Trf Capital 61430 - Financial System Replcmt	\$ 29,650	-	-	-	-
Trf Capital 64150 - Memorial Park CDBG Project	-	-	-	-	-
Trf Capital 66005 - Mill Street Ped Plaza	-	-	700,000	50,000	50,000
XXXX - Water Line Repl - Linden / Church	-	-	-	530,000	530,000
65210 - Water System Master Plan	-	-	4,009	-	-
65240 - Water Systems Plan	-	-	-	50,000	50,000
65280 - 2011 Water Line (Depot Street)	-	-	-	600,000	600,000
65300 - Broadview Heights Booster Stn	-	-	-	200,000	200,000
65330 - Water Treatment Plant Maintenance	54,105	-	223	250,000	250,000
65340 - Annual Water System Maintenance	60,727	191,565	114,075	250,000	250,000
65340X - Water Sampling Station Rplcmts	-	-	-	250,000	250,000
65350 - Annual Flushing Program	-	-	-	100,000	100,000
65230 - Water Rate Impact Fee Study	-	18,870	8,775	-	-
65370 - Richardson St Line Replacement	13	-	-	-	-
	\$ 144,495	210,435	827,082	2,280,000	2,280,000

City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
Sewer Fund (Fund 510)

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Revenues:					
Wastewater Service Fees	\$ 4,792,139	4,910,741	4,679,365	4,750,000	4,750,000
Industrial Waste Permits	362,183	243,645	256,046	250,000	250,000
Sewer Connection Fees	428,155	177,005	481,681	50,000	65,990
Grants	1,513,809	-	-	-	-
Lease Agreement Revenues	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Interest Earnings	16,668	25,878	44,677	225,000	225,000
Expense Reimbursements	-	-	-	-	-
Gain on Sales of Assets	-	-	-	-	-
Transfers In From Other Funds	-	-	-	-	-
	<u>\$ 7,112,954</u>	<u>5,357,269</u>	<u>5,461,769</u>	<u>5,275,000</u>	<u>5,290,990</u>
Expenditures:					
Administration - Personal Services	\$ 182,033	230,279	234,603	296,471	283,302
Administration - Non-Personal Services	385,774	263,491	296,396	325,000	325,000
Plant - Personal Services	784,471	597,945	696,747	611,153	652,165
Plant - Non-Personal Services	1,259,149	998,174	1,144,606	1,350,000	1,350,000
Collection - Personal Services	184,535	118,085	190,526	172,296	287,426
Collection - Non-Personal Services	90,433	168,376	140,357	80,000	80,000
CalPERS UAAL Payment	32,675	48,726	44,844	-	-
Workers Compensation Costs	28,994	22,774	28,195	33,000	33,000
Debt Service	1,448,310	1,515,867	1,392,975	931,589	931,589
Information Technology Cost Allocation	-	98,074	75,215	82,873	82,873
Other Expenses	-	-	-	-	-
Capital Outlay - Equipment	-	124,369	56,812	-	93,175
Capital Expenses	1,429,108	30,369	26,502	5,110,000	5,110,000
Transfers Out - Capital Projects Fund	29,650	-	-	-	-
Transfers Out - Debt Service (POB / Deere)	-	-	187,858	-	191,104
	<u>\$ 5,855,132</u>	<u>4,216,529</u>	<u>4,515,636</u>	<u>8,992,382</u>	<u>9,419,634</u>
Excess (deficit) of revenues over expenditures	\$ 1,257,822	1,140,740	946,133	(3,717,382)	(4,128,644)
Beginning Fund Balance	\$ 5,842,570	7,100,392	8,241,132	9,187,265	9,187,265
Ending Fund Balance	<u>\$ 7,100,392</u>	<u>8,241,132</u>	<u>9,187,265</u>	<u>5,469,883</u>	<u>5,058,621</u>
Reserved Fund Balance:					
Bond Reserve	\$ -	-	-	-	-
Trustee Cash - Leases and Other Debt	1,109,052	585,453	605,576	605,576	605,576
FHMA Debt Service Reserve	134,362	134,362	134,362	134,362	134,362
Glenbrook Sewer Improvement Reserve	-	-	-	-	-
Working Capital Reserve	850,000	850,000	850,000	850,000	850,000
Pension Reserve	175,000	175,000	175,000	175,000	175,000
System Reinvestment Reserve	1,735,887	1,735,887	1,735,887	1,735,887	1,735,887
Emergency Reserve	750,000	750,000	750,000	750,000	750,000
Connection Fee Capital Reserve	-	-	-	-	-
Unobligated Fund Balance	<u>\$ 2,346,091</u>	<u>4,010,430</u>	<u>4,936,440</u>	<u>1,219,058</u>	<u>807,796</u>

City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
Sewer Fund (Fund 510)

Capital Expenditure Detail

Capital Expenditures	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Trf Capital 61430 - Financial System Replcmt	\$ 29,650	-	-	-	-
66590 - NPDES 2008-13	-	-	-	60,000	60,000
66820 - Annual Sewer Maintenance	20,157	895	9,369	200,000	200,000
66890 - Annual WWTP Projects	154,261	141	906	2,200,000	2,200,000
66960 - 2018 WWTP Improvements Project	1,247,245	-	747	50,000	50,000
66940 - Slate Creek Lift Station	7,445	4,711	505	600,000	600,000
XXXX - Sewer Lining Project	-	-	-	2,000,000	2,000,000
65230 - Sewer Rate Study	-	24,622	14,975	-	-
	\$ 1,458,758	30,369	26,502	5,110,000	5,110,000

City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
Measure E Fund (Fund 200)

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Revenues:					
Measure N Sales Tax	\$ -	-	-	-	-
Measure E Sales Tax	6,634,724	6,987,724	6,992,271	7,250,000	7,366,331
Fire Department Response Reimbursement	23,087	3,576	979	5,000	5,000
Interest Income	17,371	16,131	34,911	25,000	25,000
Other Income	5,790	227,362	219,718	-	-
	<u>\$ 6,680,972</u>	<u>7,234,793</u>	<u>7,247,879</u>	<u>7,280,000</u>	<u>7,396,331</u>
Expenditures:					
Police - Personal Services	\$ 1,442,142	1,474,359	1,620,204	1,596,647	1,650,732
Police - Non-Personal Services	46,818	129,807	161,830	195,975	195,975
Fire - Personal Services	902,742	1,351,543	1,429,289	1,554,398	1,436,548
Fire - Non-Personal Services	95,286	129,072	161,041	168,894	168,894
Public Works - Personal Services	-	-	-	-	-
Public Works - Non-Personal Services	20,433	34,560	16,210	-	-
Safety - CalPERS UAAL Amortization	253,308	312,237	72,781	124,036	-
Safety - Liability Insurance	58,965	70,688	92,121	84,779	84,779
Safety - Worker's Compensation Costs	43,734	71,990	84,498	61,135	61,135
	-	-	-	-	-
Police - Capital Outlay	\$ 129,937	283,037	435,671	250,000	250,000
Fire - Capital Outlay	265,298	89,489	228,200	981,913	981,913
Debt Service - Parks Funding	-	-	662,829	654,000	654,000
Direct Capital Outlay - Streets / Parks / PS	1,011,674	1,794,564	679,685	1,025,000	1,033,970
Transfers Out - Capital Projects Fund	916,780	1,445,910	1,711,222	3,530,000	3,530,000
Transfers Out - General Fund (For POB DS)	-	-	207,637	-	211,440
Transfers Out - Gas Tax Fund	-	-	263,269	-	-
	<u>\$ 5,187,117</u>	<u>7,187,256</u>	<u>7,826,487</u>	<u>10,226,777</u>	<u>10,259,386</u>
Excess (deficit) of revenues over expenditures	\$ 1,493,855	47,537	(578,608)	(2,946,777)	(2,863,055)
Beginning Fund Balance	\$ 2,923,713	4,417,568	4,465,105	3,886,497	3,886,497
Ending Fund Balance	<u>\$ 4,417,568</u>	<u>4,465,105</u>	<u>3,886,497</u>	<u>939,720</u>	<u>1,023,442</u>

**City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
Measure E Fund (Fund 200)**

Capital Expenditure Detail

Capital Expenditures	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Police Capital - Vehicles / Buildout	\$ 118,900	215,325	435,671	200,000	200,000
Police Capital - Equipment	11,037	67,712	-	50,000	50,000
Fire Capital - Fire Truck	-	-	-	928,000	928,000
Fire Capital - Vehicles / Buildout	8,311	8,429	223,420	53,913	53,913
Fire Capital - Equipment / Radios	256,987	81,060	4,780	-	-
63910 - Police Dept. Radio Infrastructure	6,428	921,984	339,861	-	8,970
64100 - Lyman Gilmore Field	-	-	-	-	-
64110 - Park Bathrooms	-	-	-	-	-
64130 - Minnie Park / Memorial Park Projects	-	-	-	-	-
64140 - Measure E Park Projects / Maintenance	1,005,246	872,580	339,824	925,000	925,000
63350 - Wolf Creek Train Eng / Environmental	-	-	-	100,000	100,000
XXXX - Condon Parking Lot Improvement	-	-	-	-	-
66100 - Bank Street Park Playground Upgrade	-	-	-	-	-
Trf to Gas Tax 61220 - Annual Street Mtc	-	-	-	-	-
Trf to Capital 66101 - Sierra College Fields	-	-	-	1,000,000	1,000,000
Trf to Capital XXXX - Main Street Resealing	-	-	-	200,000	200,000
Trf to Capital XXXX - Megenta Drain Restore.	-	-	-	10,000	10,000
Trf to Capital 61220 - Annual Street Mtc	-	-	48,363	-	-
Trf to Capital 61330 - Annual Street Rehab	38,726	389,156	38,702	-	-
Trf to Capital 61420 - Pavement Mgmt Plan	1,699	-	-	-	-
Trf to Capital 63850 - Measure E Street Projects	806,290	-	178,587	1,770,000	1,770,000
Trf to Capital 64140 - Measure E Parks	60,017	47,008	44,842	-	-
Trf to Capital 64150 - Memorial Park Pool / Fac	10,048	748,883	400,000	-	-
Trf to Capital 63370 - Condon Connector	-	-	-	-	-
Trf to Capital 63420 - City Hall / GVPD Video	-	-	-	-	-
Trf to Capital 63440 - Mill Street Pkg Lot	-	5,601	-	-	-
Trf to Capital 63850 - Measure E Park Projects	-	9,636	-	-	-
Trf to Capital 66005 - Mill Street Ped Plaza	-	-	1,000,000	500,000	500,000
Trf to Capital 66006 - Slate Creek Drainage	-	243,014	-	-	-
Trf to Capital 66007 - HSIP Improvements	-	2,612	728	50,000	50,000
	\$ 2,323,689	3,613,000	3,054,778	5,786,913	5,795,883

FY 2023-24 Staff Allocations - Measure E Fund:

Police Department - 10.9 FTE

Fire Department - 11.2 FTE

City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
Gas Tax Fund (Fund 201)

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Revenues:					
Section 2103 Apportionment	\$ 85,832	102,053	110,980	134,935	119,878
Section 2105 Apportionment	65,543	71,718	77,514	89,355	82,893
Section 2106 Apportionment	92,323	107,667	103,373	115,282	109,332
Section 2107 Apportionment	88,690	79,655	105,638	107,327	113,221
Section 2107.5 Apportionment	3,000	3,000	3,000	3,000	3,000
Road Repair / Accountability Act / Loan Repay	238,498	263,269	303,897	336,615	326,014
Proposition 42 Local Improvements	-	-	-	-	-
LTF / RSTP Funding (NCTC Pass-Through)	-	-	-	-	-
Transfers In - Measure E Fund	-	-	263,269	-	-
Interest Earnings	3,497	1,528	20,676	5,000	5,000
	<u>\$ 577,383</u>	<u>628,890</u>	<u>988,347</u>	<u>791,514</u>	<u>759,338</u>
Expenditures:					
Capital Outlay - Street Sweeper	\$ -	-	-	-	-
Transfers Out - General Fund	-	-	-	3,000	3,000
Transfers Out - Traffic Safety Fund	175,147	134,079	135,019	136,800	156,100
Transfers Out - Capital Projects Fund	631,620	187,005	963,999	861,000	861,000
	<u>\$ 806,767</u>	<u>321,084</u>	<u>1,099,018</u>	<u>1,000,800</u>	<u>1,020,100</u>
Excess (deficit) of revenues over expenditures	\$ (229,384)	307,806	(110,671)	(209,286)	(260,762)
Beginning Fund Balance	\$ 322,634	93,250	401,056	290,385	290,385
Ending Fund Balance	<u>\$ 93,250</u>	<u>401,056</u>	<u>290,385</u>	<u>81,099</u>	<u>29,623</u>

Capital Expenditure Detail

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Capital Expenditures					
Trf to Capital 61220 - Street Maintenance	\$ 122,296	11,631	100,000	156,000	156,000
Trf to Capital 61300 - Dorsey Drive	-	-	-	-	-
Trf to Capital 61330 - Street Rehab	505,000	175,000	850,000	295,000	295,000
Trf to Capital 61420 - Pavement Mgt Plan	-	-	-	-	-
Trf to Capital 63630 - Annual Sidewalks	4,324	374	13,999	30,000	30,000
Trf to Capital 63350 - Wolf Creek Trail	-	-	-	-	-
Trf to Capital 63450 - McCourtney Road ATP	-	-	-	10,000	10,000
Trf to Capital XXXX - S. Auburn Street Renov	-	-	-	330,000	330,000
Trf to Capital XXXX - Bennett St Bridge	-	-	-	40,000	40,000
	<u>\$ 631,620</u>	<u>187,005</u>	<u>963,999</u>	<u>861,000</u>	<u>861,000</u>

City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
Traffic Safety Fund (Fund 202)

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Revenues:					
Parking Citation Revenue	\$ 19,452	25,500	32,399	20,000	30,000
Transfer In - Gas Tax Fund	175,147	134,079	135,019	136,800	156,100
Miscellaneous Grants	-	-	7,000	-	-
Interest Earnings	(90)	-	-	100	-
	<u>\$ 194,509</u>	<u>159,579</u>	<u>174,418</u>	<u>156,900</u>	<u>186,100</u>
Expenditures:					
Utilities Costs	\$ 108,076	119,600	137,935	130,000	155,000
Professional Services / Contracts	52,408	41,500	24,111	30,000	25,000
Parking Citations	-	-	2,622	1,000	2,000
Capital Expenses			9,750		
	<u>\$ 160,484</u>	<u>161,100</u>	<u>174,418</u>	<u>161,000</u>	<u>182,000</u>
Excess (deficit) of revenues over expenditures	\$ 34,025	(1,521)	-	(4,100)	4,100
Beginning Fund Balance	\$ (32,504)	1,521	-	-	-
Ending Fund Balance	<u>\$ 1,521</u>	<u>-</u>	<u>-</u>	<u>(4,100)</u>	<u>4,100</u>

Capital Expenditure Detail

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Capital Expenditures					
62600 - Traffic Calming Project	\$ -	-	9,750	-	-
	<u>\$ -</u>	<u>-</u>	<u>9,750</u>	<u>-</u>	<u>-</u>

**City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
Fire Reserve Fund (Fund 203)**

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Revenues:					
Strike Team Revenues	\$ 131,212	107,230	49,921	50,000	75,000
Other Revenues	-	899	-	-	-
Interest Earnings	825	972	4,313	2,000	4,000
	<u>\$ 132,037</u>	<u>109,101</u>	<u>54,234</u>	<u>52,000</u>	<u>79,000</u>
Expenditures:					
Fire Department Expenditures	\$ 27,359	70,554	61,064	100,000	100,000
	<u>\$ 27,359</u>	<u>70,554</u>	<u>61,064</u>	<u>100,000</u>	<u>100,000</u>
Excess (deficit) of revenues over expenditures	\$ 104,678	38,547	(6,830)	(48,000)	(21,000)
Beginning Fund Balance	\$ 81,734	186,412	224,959	218,129	218,129
Fund Balance Reserved - Nev. City Apparatus	\$ -	15,000	30,000	30,000	45,000
Ending Fund Balance	<u>\$ 186,412</u>	<u>209,959</u>	<u>188,129</u>	<u>140,129</u>	<u>152,129</u>

City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
Developer Impact Fee Fund (Fund 206)

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Revenues:					
Local Drainage Impact Fees	\$ 38,625	10,591	10,440	-	7,523
Parking in Lieu Fees	-	14,518	-	-	-
Fire Services Impact Fees	64,197	14,461	7,846	-	5,323
Police Services Impact Fees	25,249	7,144	7,841	-	2,758
Admin / General Facilities Impact Fees	34,525	7,245	2,602	-	3,430
Subdivision Map Act Fees	4,700	-	-	-	-
Regional Circulation Impact Fees	3,902	-	-	-	-
Regional Storm Drainage Impact Fees	-	-	-	-	-
Parks / Recreation Impact Fees	205,840	37,932	16,019	-	16,998
GV Transportation Improvement Impact Fees	231,586	53,300	157,859	-	25,158
GV Transportation Administrative Fees	6,137	529	1,579	-	251
Glenbrook Basin Traffic Impact Fees	1,388	1,729	4,004	-	319
McKnight Way Recapture Impact Fees	5,580	-	-	-	-
Interest Earnings	28,391	14,098	63,011	75,000	75,000
	<u>\$ 650,120</u>	<u>161,547</u>	<u>271,201</u>	<u>75,000</u>	<u>136,760</u>
Expenditures:					
Police Department Capital Outlay	\$ -	17,795	-	-	-
Fire Department Capital Outlay	-	103,828	-	-	-
City Hall / Park Impvmts Capital Outlay	-	24,157	11,529	-	50,000
Property Purchase / Regional Circulation	-	284,996	269,436	-	-
Transfers Out - General Fund	-	-	-	-	-
Net Transfers Out - Capital Projects Fund	-	-	587,002	2,356,181	2,086,608
	<u>\$ -</u>	<u>430,776</u>	<u>867,967</u>	<u>2,356,181</u>	<u>2,136,608</u>
Excess (deficit) of revenues over expenditures	\$ 650,120	(269,229)	(596,766)	(2,281,181)	(1,999,848)
Beginning Fund Balance	\$ 2,829,938	3,480,058	3,210,829	2,614,063	2,614,063
Ending Fund Balance	<u>\$ 3,480,058</u>	<u>3,210,829</u>	<u>2,614,063</u>	<u>332,882</u>	<u>614,215</u>

Capital Expenditure Detail

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Capital Expenditures					
Trf Capital 66005 - Mill Street Ped Mall.	\$ -	-	561,621	-	-
Trf Capital 61100 - Storm Drain Plan	-	-	-	300,000	300,000
Trf Capital 63452 - Centennial Dr Realignment	-	-	-	1,200,000	1,200,000
Trf Capital 63440 - Mill Street Parking Lot	-	-	10,137	506,181	236,608
Trf Capital 63420 - City Hall / PD Security	-	-	-	-	-
Trf Capital 63451 - Bennett & Ophir Circulation	-	-	-	200,000	200,000
Trf Capital 63750 - Playground Maintenance	-	-	-	-	-
Trf Capital 63770 - McKnight Analysis	-	-	-	-	-
Trf Capital 63970 - East Main Improvements	-	-	-	-	-
Trf Capital 63820 - Matson Creek Phase I	-	-	-	150,000	150,000
Trf Capital 63840 - WM/S/C Ped Impvmets	-	-	-	-	-
Trf Capital 63870 - GVTIF Update	-	-	15,244	-	-
Trf Capital 63360 - Wolf Creek Trail	-	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>587,002</u>	<u>2,356,181</u>	<u>2</u>

City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
Developer Impact Fee Fund (Fund 206)

Fund Balance Detail

Fund Balances	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Reserve for Parking In Lieu	\$ 75,152	89,670	-	-	-
Reserve for Local Circulation	471,951	471,951	-	-	-
Reserve for Local Drainage	279,872	290,463	300,903	903	8,426
Reserve for Police Services	45,736	35,085	42,926	42,926	45,684
Reserve for Fire Services	101,592	12,225	20,071	20,071	25,394
Reserve for Admin / General Facilities	71,759	79,004	81,606	81,606	35,036
Reserve for Regional Circulation	801,177	516,181	236,608	(269,573)	-
Reserve for Regional Drainage	153,994	153,994	153,994	3,994	3,994
Reserve for Parks and Recreation	266,011	303,943	319,962	319,962	336,960
Reserve for SMA Map Act Fees	39,292	39,292	39,292	39,292	39,292
Reserve for GVTIF	1,261,370	1,314,670	1,472,529	72,529	97,687
Reserve for GVTIF Administration	27,407	27,936	14,271	14,271	14,522
Reserve for Glenbrook Basin	5,032	6,761	10,765	10,765	11,084
Reserve for Glenbrook Basin Administration	268	268	268	268	268
Reserve for McKnight Recapture	15,958	15,958	15,958	15,958	15,958
Unobligated Fund Balance (Mkt Val Adj)	(136,513)	(146,572)	(95,090)	(20,090)	(20,090)
	\$ 3,480,058	3,210,829	2,614,063	332,882	614,215

**City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
Capital Projects Fund (Fund 300)**

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Revenues:					
Federal Aid / FEMA	-	-	-	-	-
Misc. Intergovernmental Revenue	-	-	499,118	-	205,792
RSTP Funding	240,000	150,000	-	300,000	300,000
HSIP Funding	-	-	-	250,000	250,000
Miscellaneous Grants	532,645	-	50,590	750,000	750,000
CARES Act Funding	158,846	-	1,533,049	-	-
CDBG Federal Grant	-	2,416,473	1,071,122	-	344,815
CMAQ / SRF / HBSP / ATP Misc Grant Revenues	457,846	21,719	102,973	1,385,000	1,482,010
CSRAA Funding	-	-	-	64,000	64,000
General Expense Reimbursements	5,146	3,506	3,528	-	138
General Fund Direct Funding (Mill St Ped Plz)	-	-	176,841	-	-
General Fund Reserve Funding (Fuel Stn)	-	-	398,142	-	-
Transfers In - General Fund	192,326	45,501	53,572	300,000	100,000
Transfer In - Measure E Fund	916,780	1,445,911	1,711,222	3,530,000	3,530,000
Transfer In - Gas Tax Fund	631,620	187,005	963,999	861,000	861,000
Transfers In - Mitigation Fee Fund	-	-	571,758	2,356,181	2,086,608
Transfers In - Spl Proj Fund	1,324,385	688,038	3,938,705	3,000,000	3,000,000
Transfers In - Water Fund	29,650	-	700,000	50,000	50,000
Transfers In - Sewer Fund	29,650	-	-	-	-
Transfers In - Animal Shelter Fund	-	-	-	-	-
CDBG Funding	366,094	393,906	-	-	-
	4,884,988	5,352,059	11,774,619	12,846,181	13,024,363

City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
Capital Projects Fund (Fund 300)

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Capital Projects Expenditures:					
Undistributed Capital	-	34,222	-	-	-
61100 - Storm Drain Plan	-	-	-	300,000	300,000
61220 - 2009 Street Maintenance Projects	122,296	11,631	148,363	220,000	220,000
61330 - Annual Street Rehabilitation	783,426	714,156	888,702	555,000	555,000
61360 - Annual Storm Drain Maintenance	46,379	23,518	36,159	50,000	50,000
61380 - COVID-19 Expenditures	156,214	-	-	-	-
61390 - PSPS Grant Projects	43,324	3,938	398,142	-	-
61400 - ARPA Expenditures	4,559	112,637	-	-	-
61420 - Pavement Mmgt Plan	1,699	-	-	-	-
61430 - Financial System Replacement	163,124	-	-	-	-
61450 - Memorial Park Pool Renovation	10,048	5,548	(1,476)	-	-
61460 - Infrastructure Needs Assessment	-	-	13,005	-	-
62610 - NCTC Planning	5,707	3,701	3,667	-	-
62620 - GVTIF Update	-	-	4,408	-	-
66301 - Condon / Scotten Field	-	-	3,093,695	-	-
XXXX - Sierra College Field	-	-	-	4,000,000	4,000,000
63260 - Storm Damage / Repairs	206,259	13,794	-	-	-
63270 - Peabody Creek Restoration	53,415	-	-	-	-
63280 - 2021 Winter Storm Damage	-	514,362	205,791	-	-
63300 - Main Street Resealing	-	-	-	200,000	200,000
63350 - Wolf Creek Trail Project Study Report	49,129	109,144	112,211	-	-
63370 - Condon Connector	461,327	-	-	-	-
63440 - Mill Streert Parking Lot	4,189	5,600	10,137	506,181	236,608
63450 - McCourtney Road Ped Imp	2,004	-	346	810,000	810,000
63451 - Bennett & Ophir Circulation	-	-	-	200,000	200,000
63452 - Centennial Drive Realignment	-	-	-	1,200,000	1,200,000
XXXX - S Auburn / Colfax Roundabout	-	-	-	300,000	300,000
XXXX - Magenta Drain Restoration	-	-	-	40,000	40,000
XXXX - Streetlight Ownership Conversion	-	-	-	200,000	-
XXXX - Southern Sphere Infrastructure Study	-	-	-	200,000	200,000
XXXX - S. Auburn Street Renovation	-	-	-	1,100,000	1,100,000
63630 - Annual Sidewalk Repairs / Maintenance	4,324	374	13,999	30,000	30,000
63740 - Florance Avenue Project	-	-	-	-	-
63750 - Playground Maintenance Projects	162	-	-	50,000	50,000
XXXX - Bennett Street Bridge	-	-	-	115,000	115,000
63820 - Maston Creek Phase I	-	-	-	150,000	150,000
63850 - Measure E Street Rehabilitation	806,290	9,636	178,587	1,770,000	1,770,000
63900 - Aerial Survey Update	39,959	7,993	-	-	-
64140 - Meas. E Park Prj (Condon Skate Park)	60,016	47,008	44,841	-	-
64150 - CDBG Memorial Park Facility Impv	366,094	3,553,714	1,868,003	-	-
66005 - Mill Street Pedestrian Plaza	2,030	575,421	4,816,521	550,000	550,000
66007 - HSIP Improvements	-	2,611	729	300,000	300,000
66006 - Slate Creek Drainage	-	243,014	-	-	-
	<u>3,391,974</u>	<u>5,992,022</u>	<u>11,835,830</u>	<u>12,846,181</u>	<u>12,376,608</u>
Excess (deficit) of revenues over expenditures	1,493,014	(639,963)	(61,211)	-	647,755
Beginning Fund Balance	(1,444,793)	48,221	(591,742)	(652,953)	(652,953)
Ending Fund Balance	<u>48,221</u>	<u>(591,742)</u>	<u>(652,953)</u>	<u>(652,953)</u>	<u>(5,198)</u>

City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
Special Projects Fund (Fund 310)

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Revenues:					
Intergovernmental Revenue	\$ -	404,523	1,950,000	-	-
RTMF Reimbursements	124,000	307,666	356,808	-	32,793
Debt Proceeds - Parks Projects	-	6,003,493	-	-	-
ARPA Funding	-	1,533,049	-	-	-
Interest Earnings	5,038	24,094	34,668	150,000	150,000
	<u>\$ 129,038</u>	<u>8,272,825</u>	<u>2,341,476</u>	<u>150,000</u>	<u>182,793</u>
Expenditures:					
Streets Materials Costs	\$ -	35,828	-	-	-
Purchase of Property	-	-	-	-	-
Capital Outlay - Parking Lot Construction	-	-	-	-	-
Trf to Capital - XXXX - Sierra College Field	-	-	-	3,000,000	3,000,000
Trf to Capital 64140 - Condon / Scotten Turf	-	-	3,093,695	-	-
Trf to Capital 63260 - Storm Damage Repairs	1,320,196	-	-	-	-
Trf to Capital 66005 - Mill Street Ped Plaza	-	575,421	845,010	-	-
Trf to Capital 61400 - ARPA Expenditures	-	112,617	-	-	-
Trf to Capital 63440 - Mill Street Parking Lot	4,189	-	-	-	-
	<u>\$ 1,324,385</u>	<u>723,866</u>	<u>3,938,705</u>	<u>3,000,000</u>	<u>3,000,000</u>
Excess (deficit) of revenues over expenditures	\$ (1,195,347)	7,548,959	(1,597,229)	(2,850,000)	(2,817,207)
Beginning Fund Balance	\$ 1,661,406	466,059	8,015,018	6,417,789	6,417,789
Ending Fund Balance	<u>\$ 466,059</u>	<u>8,015,018</u>	<u>6,417,789</u>	<u>3,567,789</u>	<u>3,600,582</u>

**City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
DUI Grant Fund (Fund 204)**

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Revenues:					
Other Revenues	\$ -	-	-	-	-
Transfers In	-	-	-	-	5,651
Interest Earnings	14	11	83	25	-
	\$ 14	11	83	25	5,651
Expenditures:					
Safety Expenditures	\$ -	-	10,298	-	-
	\$ -	-	10,298	-	-
Excess (deficit) of revenues over expenditures	\$ 14	11	(10,215)	25	5,651
Beginning Fund Balance	\$ 4,539	4,553	4,564	(5,651)	(5,651)
Ending Fund Balance	\$ 4,553	4,564	(5,651)	(5,626)	-

**City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
EPA Site Grant Fund (Fund 205)**

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Proposed Budget FY 2023-24	Mid-Year Budget FY 2023-24
Revenues:					
Grant Revenues	120,424	114,041	57,237	500,000	500,000
Interest Earnings	-	-	-	-	-
	<u>120,424</u>	<u>114,041</u>	<u>57,237</u>	<u>500,000</u>	<u>500,000</u>
Expenditures:					
EPA Site Assessment Expenditures	121,841	122,632	117,088	500,000	416,988
	<u>121,841</u>	<u>122,632</u>	<u>117,088</u>	<u>500,000</u>	<u>416,988</u>
Excess (deficit) of revenues over expenditures	<u>(1,417)</u>	<u>(8,591)</u>	<u>(59,851)</u>	-	83,012
Beginning Fund Balance	(13,153)	(14,570)	(23,161)	(83,012)	(83,012)
Ending Fund Balance	<u>(14,570)</u>	<u>(23,161)</u>	<u>(83,012)</u>	<u>(83,012)</u>	-

City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
Vehicle Replacement Fund (Fund 225)

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Revenues:					
Transfers In - General Fund	\$ -	-	-	-	-
Transfers In - Measure N Fund	-	-	-	-	-
Other Revenues - Surplus Sales	131,249	14,585	4,995	-	46,085
Vehicle Abatement Funding	-	-	-	-	24,926
Interest Earnings	12	190	340	-	300
	<u>\$ 131,261</u>	<u>14,775</u>	<u>5,335</u>	<u>-</u>	<u>71,311</u>
Expenditures:					
Capital Outlay - Vehicle Replacement	\$ -	110,842	-	-	28,346
Towing Expenditures	-	-	-	-	7,021
Vehicle Lease Expenses	31,476	36,556	28,346	2,694	13,000
	<u>\$ 31,476</u>	<u>147,398</u>	<u>28,346</u>	<u>2,694</u>	<u>41,346</u>
Excess (deficit) of revenues over expenditures	\$ 99,785	(132,623)	(23,011)	(2,694)	29,965
Beginning Fund Balance	\$ 70,494	170,279	37,656	14,645	14,645
Ending Fund Balance	<u>\$ 170,279</u>	<u>37,656</u>	<u>14,645</u>	<u>11,951</u>	<u>44,610</u>

City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
E. Daniels Park Fund (Fund 450)

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Revenues:					
Other Revenues	\$ -	-	-	-	-
Interest Earnings	316	418	1,987	2,500	2,500
	<u>\$ 316</u>	<u>418</u>	<u>1,987</u>	<u>2,500</u>	<u>2,500</u>
Expenditures:					
Park Expenditures	\$ -	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 316	418	1,987	2,500	2,500
Beginning Fund Balance	\$ 101,409	101,725	102,143	104,130	104,130
Ending Fund Balance	<u>\$ 101,725</u>	<u>102,143</u>	<u>104,130</u>	<u>106,630</u>	<u>106,630</u>

**City of Grass Valley
Fiscal Year 2023-24 Mid-Year Budget
Animal Shelter Fund (Fund 451)**

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Revenues:					
Other Revenues	\$ -	-	-	-	-
Interest Earnings	3	22	38	-	-
	<u>\$ 3</u>	<u>22</u>	<u>38</u>	<u>-</u>	<u>-</u>
Expenditures:					
Police Expenditures	\$ -	4,895	-	2,145	2,183
Trf to Capital - 63420 - City Hall / GVPS Security	-	-	-	-	-
	<u>\$ -</u>	<u>4,895</u>	<u>-</u>	<u>2,145</u>	<u>2,183</u>
Excess (deficit) of revenues over expenditures	\$ 3	(4,873)	38	(2,145)	(2,183)
Beginning Fund Balance	\$ 7,015	7,018	2,145	2,183	2,183
Ending Fund Balance	<u>\$ 7,018</u>	<u>2,145</u>	<u>2,183</u>	<u>38</u>	<u>-</u>