

City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
General Fund Revenue and Expenditure Detail

REVENUES	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
Taxes	\$ 12,683,922	\$ 12,874,004	\$ 13,505,010	\$ 14,046,394	\$ 13,747,408
Franchises	916,544	991,507	1,010,504	1,028,332	995,760
Licenses	200,072	200,874	202,309	192,005	200,237
Services Charges / Fees	1,853,241	1,811,499	2,015,713	1,835,001	1,900,894
Interest & Use of Money	37,983	167,942	281,754	240,000	289,670
Other Agencies	771,574	834,438	525,660	568,671	518,703
Cost Reimbursements / Transfers	110,049	476,293	671,360	679,853	765,721
Other Revenues	81,501	36,056	49,822	16,000	73,000
Other Financing Sources	-	-	-	-	-
Total Revenues	16,654,886	17,392,613	18,262,132	18,606,256	18,491,393
EXPENDITURES					
City Council	45,194	77,937	57,013	40,335	59,649
City Manager	344,266	372,011	367,822	418,750	400,715
Finance Department	532,773	550,711	465,198	483,727	525,303
Personnel	17,418	36,544	25,331	30,000	30,000
Information Systems	294,223	337,028	383,439	312,783	395,676
City Attorney	275,662	387,818	367,486	225,000	236,250
Police Department	5,279,305	5,446,921	6,068,555	6,418,652	6,014,744
Police Department - Animal Control	211,124	282,385	260,637	265,932	249,538
Fire Department	3,283,481	3,761,920	4,112,356	3,875,348	3,920,113
Community Development - Planning	453,687	475,742	311,862	319,007	322,743
Community Development - Building	434,439	494,802	467,143	425,201	447,019
Public Works - Engineering	333,301	327,616	410,834	375,177	397,750
Public Works - Facilities	144,680	138,972	154,009	126,580	126,580
Public Works - Fleet Services	261,303	312,349	277,693	279,497	325,479
Public Works - Streets	504,117	496,744	592,128	575,152	477,882
Public Works - Capital	-	-	22,299	-	-
Parks and Recreation - Swimming Pool	19,604	128,278	196,968	165,188	169,261
Parks and Recreation - Parks Maintenance	407,689	597,581	668,165	614,009	655,914
Parks and Recreation - Recreation	-	-	-	-	-
Non-Departmental	1,672,628	2,118,475	1,807,835	1,957,581	2,049,888
Debt Service	988,223	1,446,701	1,469,455	1,463,334	1,451,211
Appropriation for Contingency	278,772	164,874	111,612	150,000	150,000
Transfers Out	45,501	628,556	71,957	85,000	95,000
Total Expenditures	15,827,390	18,583,965	18,669,797	18,606,253	18,500,714
Excess / (Deficit) of Revenues over Expenditures	827,496	(1,191,352)	(407,665)	3	(9,321)
Reserve Transfer to Impact Fee Fund					
Beginning Fund Balance	9,272,632	10,100,128	8,908,776	8,501,111	8,501,111
Ending Fund Balance	10,100,128	8,908,776	8,501,111	8,501,114	8,491,790
Less - Designated Reserves:					
Police Department Property Deposits	69,431	-	-	-	-
Asset Forfeiture Funds	9,252	-	-	-	-
Narcotics Investigation	12,823	-	-	-	-
North Star Rock Road Mitigation	16,543	-	-	-	-
Infrastructure Repair and Replacement	19,187	-	-	-	-
Tree Preservation	10,701	10,701	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	22,167	14,232	14,232	14,232	14,232
PSPS Grant (Fuel Station) Reserve	187,051	-	-	-	-
PEG Reserves	-	93,594	3,941	37,351	37,351
Corporation Yard Remodel Funds	400,000	267,051	267,051	26,009	26,009
Nevada City Fire Apparatus Funds	25,000	25,000	25,000	50,000	50,000
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	\$ 3,599,813	\$ 2,770,038	\$ 2,452,026	\$ 2,634,661	\$ 2,625,337

City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
General Fund Revenue Account Detail

Description	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
Property Taxes	\$ 3,057,833	\$ 3,388,416	\$ 3,458,659	\$ 3,499,500	\$ 3,565,000
RPTTF Residual Property Tax Distributions	311,452	256,239	506,610	446,600	505,000
Property Tax in Lieu of MVLF	1,437,038	1,503,671	1,561,713	1,600,755	1,642,012
Sales Taxes	7,874,242	7,761,819	7,850,805	8,230,000	7,620,000
Sales Tax Payment to Nevada County	(1,185,867)	(1,158,880)	(1,028,389)	(1,074,302)	(998,220)
Transient Occupancy Taxes	1,058,697	1,033,199	1,033,225	1,055,225	1,100,000
Real Estate Transfer Taxes	110,037	66,225	64,649	67,670	67,670
Property Tax Homeowners Exemption	20,490	23,315	20,629	20,946	20,946
Cannabis Excise Tax	-	-	37,109	200,000	225,000
TOTAL TAXES	12,683,922	12,874,004	13,505,010	14,046,394	13,747,408
Franchise - Gas & Electric	172,721	205,383	226,011	228,260	228,260
Franchise - Solid Waste	528,128	552,002	591,976	580,750	617,500
Franchise - Cable TV	215,695	234,122	192,517	219,322	150,000
TOTAL FRANCHISES	916,544	991,507	1,010,504	1,028,332	995,760
Business Licenses	200,044	200,703	201,877	191,905	200,000
Business License Penalties	28	171	432	100	237
TOTAL LICENSES	200,072	200,874	202,309	192,005	200,237
Planning Department Fees / Permits	202,123	53,070	52,799	55,000	60,000
Building Department Fees / Permits	270,482	350,746	336,067	255,000	285,000
Code Enforcement Penalties	38,897	-	-	-	600
Fire Department Fees / Permits	882,840	928,469	990,936	984,010	996,745
Fire Department Assessments	256,710	257,802	276,451	261,420	275,000
Public Works / Engineering Fees / Permits	22,940	37,680	51,696	36,000	37,394
Animal Shelter Fees / Other Revenues	63,908	62,518	67,398	78,456	99,965
Police Department Fees / Other Revenues	80,897	83,255	175,356	112,090	66,465
Parks Department Fees	34,444	37,959	65,010	53,025	79,725
TOTAL SERVICE CHARGES / FEES	1,853,241	1,811,499	2,015,713	1,835,001	1,900,894

**City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
General Fund Revenue Account Detail**

Description	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
Interest Earnings	37,983	160,778	268,058	235,000	280,000
Rental Income	-	7,164	13,696	5,000	9,670
TOTAL INTEREST & USE OF MONEY	37,983	167,942	281,754	240,000	289,670
Motor Vehicle License Fees	14,856	13,958	16,820	12,500	21,459
Beverage Recycling Program	5,000	5,000	5,000	5,000	5,000
Public Safety - Proposition 172	169,424	157,009	147,664	150,671	146,454
Public Safety Grants	167,372	297,076	68,978	120,000	120,000
Strike Team Reimbursements	-	23,066	-	-	-
COPS Grant - AB 3229	307,495	190,271	186,159	165,000	165,000
SB-2 / LEAP Planning Grant	70,514	118,681	-	-	-
Proposition 64 Grant	-	-	-	110,000	-
POST Reimbursements	24,978	18,143	25,006	-	5,290
Other State Reimbursements	4,000	4,000	69,027	4,000	54,000
ADA Disability (SB-1186 Fee)	7,935	7,234	7,006	1,500	1,500
TOTAL FROM OTHER AGENCIES	771,574	834,438	525,660	568,671	518,703
Expense Reimbursements	110,049	9,324	217,505	215,000	300,000
Transfer In from Gas Tax Fund	-	-	-	3,000	3,000
Transfer In - POB Payments (Water / Sewer / Measure E)	-	445,691	453,855	452,987	453,855
Transfer In - Deere Lease (Water / Sewer)	-	21,278	-	8,866	8,866
TOTAL COST REIMBURSEMENTS / TRANSFERS	110,049	476,293	671,360	679,853	765,721
TOTAL OTHER REVENUES	81,501	36,056	49,822	16,000	73,000
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-
TOTAL GENERAL FUND	\$ 16,654,886	\$ 17,392,613	\$ 18,262,132	\$ 18,606,256	\$ 18,491,393

**City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
General Fund**

Departmental Expenditure Account Detail

	<u>Actual FY 2021-22</u>	<u>Actual FY 2022-23</u>	<u>Preliminary FY 2023-24</u>	<u>Adopted Budget FY 2024-25</u>	<u>Mid-Year Budget FY 2024-25</u>
<u>City Administration</u>					
City Council - 101					
Personal Services	\$ 18,085	\$ 19,763	\$ 17,285	\$ 18,085	\$ 27,774
Services and Supplies	27,109	58,174	38,767	22,250	31,875
Capital Outlay	-	-	961	-	-
Total:	45,194	77,937	57,013	40,335	59,649
City Manager - 102					
Personal Services	321,817	347,524	342,241	357,250	338,815
Services and Supplies	22,449	24,487	25,581	61,500	61,900
Capital Outlay	-	-	-	-	-
Total:	344,266	372,011	367,822	418,750	400,715
Finance Department - 104					
Personal Services	443,247	465,698	382,552	407,577	436,403
Services and Supplies	89,526	85,013	82,646	76,150	88,900
Capital Outlay	-	-	-	-	-
Total:	532,773	550,711	465,198	483,727	525,303
Personnel - 103					
Personal Services	-	-	-	-	-
Services and Supplies	17,418	36,544	25,331	30,000	30,000
Capital Outlay	-	-	-	-	-
Total:	17,418	36,544	25,331	30,000	30,000
Information Services - 105					
Personal Services	-	-	-	-	82,916
Services and Supplies	473,730	376,077	602,483	479,638	479,600
Cost Allocation	(196,149)	(150,431)	(255,626)	(191,855)	(191,840)
Capital Outlay	16,642	111,382	36,582	25,000	25,000
Total:	294,223	337,028	383,439	312,783	395,676

**City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
General Fund**

Departmental Expenditure Account Detail

	<u>Actual FY 2021-22</u>	<u>Actual FY 2022-23</u>	<u>Preliminary FY 2023-24</u>	<u>Adopted Budget FY 2024-25</u>	<u>Mid-Year Budget FY 2024-25</u>
City Attorney - 106					
Services and Supplies	275,662	387,818	489,982	300,000	315,000
Cost Allocation	-	-	(122,496)	(75,000)	(78,750)
Total:	275,662	387,818	367,486	225,000	236,250
<u>Public Safety</u>					
Police - 201					
Personal Services	4,010,372	4,190,035	4,545,396	4,897,952	4,494,044
Services and Supplies	1,191,235	1,240,050	1,512,013	1,515,700	1,515,700
Capital Outlay	77,698	16,836	11,146	5,000	5,000
Total:	5,279,305	5,446,921	6,068,555	6,418,652	6,014,744
Police - Animal Control - 202					
Personal Services	163,239	207,223	198,610	222,182	193,788
Services and Supplies	47,885	75,162	62,027	43,750	55,750
Capital Outlay	-	-	-	-	-
Total:	211,124	282,385	260,637	265,932	249,538
Fire - 203					
Personal Services	2,571,513	3,079,510	3,294,501	3,224,348	3,269,113
Services and Supplies	711,968	682,410	817,855	651,000	651,000
Capital Outlay	-	-	-	-	-
Total:	3,283,481	3,761,920	4,112,356	3,875,348	3,920,113
<u>Community Development</u>					
Planning - 301					
Personal Services	333,165	404,960	262,368	283,007	286,743
Services and Supplies	120,522	70,782	49,494	36,000	36,000
Capital Outlay	-	-	-	-	-
Total:	453,687	475,742	311,862	319,007	322,743

**City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
General Fund**

Departmental Expenditure Account Detail

	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
Building - 302					
Personal Services	268,196	418,150	384,410	377,901	399,719
Services and Supplies	166,243	76,652	82,733	47,300	47,300
Capital Outlay	-	-	-	-	-
Total:	434,439	494,802	467,143	425,201	447,019
<u>Public Works</u>					
Engineering - 401					
Personal Services	307,278	314,969	364,507	361,627	384,200
Services and Supplies	26,023	12,647	20,470	13,550	13,550
Capital Outlay	-	-	25,857	-	-
Total:	333,301	327,616	410,834	375,177	397,750
Facilities - 404					
Personal Services	76,043	78,168	83,741	87,780	87,780
Services and Supplies	35,800	47,978	36,291	38,800	38,800
Capital Outlay	32,837	12,826	33,977	-	-
Total:	144,680	138,972	154,009	126,580	126,580
Fleet Services - 403					
Personal Services	187,805	245,703	217,327	213,497	209,479
Services and Supplies	73,498	66,646	60,366	66,000	116,000
Capital Outlay	-	-	-	-	-
Total:	261,303	312,349	277,693	279,497	325,479
Streets - 402					
Personal Services	371,749	342,398	326,093	402,852	305,582
Services and Supplies	132,368	154,346	241,420	172,300	172,300
Capital Outlay	-	-	24,615	-	-
Total:	504,117	496,744	592,128	575,152	477,882

**City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
General Fund**

Departmental Expenditure Account Detail

	<u>Actual FY 2021-22</u>	<u>Actual FY 2022-23</u>	<u>Preliminary FY 2023-24</u>	<u>Adopted Budget FY 2024-25</u>	<u>Mid-Year Budget FY 2024-25</u>
Public Works Capital - 406					
Personal Services	-	-	-	-	-
Services and Supplies	-	-	-	-	-
Capital Outlay	-	-	22,299	-	-
Total:	-	-	22,299	-	-
 <u>Parks and Recreation</u>					
Swimming Pool - 502					
Personal Services	14,789	31,606	45,840	36,323	40,396
Services and Supplies	4,815	90,851	151,128	128,865	128,865
Capital Outlay	-	5,821	-	-	-
Total:	19,604	128,278	196,968	165,188	169,261
 Parks Maintenance - 501 / 503					
Personal Services	212,024	321,434	387,677	404,979	395,884
Services and Supplies	195,665	276,147	280,488	209,030	260,030
Capital Outlay	-	-	-	-	-
Total:	407,689	597,581	668,165	614,009	655,914
 <u>Non-Departmental / Other</u>					
Non-Departmental - 601					
Personal Services	521,976	299,256	-	247,581	239,570
Services and Supplies	1,150,652	1,788,076	1,688,129	1,615,000	1,770,318
Appropriation for Contingency	278,772	164,874	111,612	150,000	150,000
Prior Year Audit Adjustment	-	-	89,706	-	-
Capital Outlay	-	31,143	30,000	95,000	40,000
Total:	1,951,400	2,283,349	1,919,447	2,107,581	2,199,888
 Debt Service - 5275					
Pension Obligation Bonds	890,491	1,322,528	1,346,752	1,344,176	1,344,176
Opterra Solar / Backhoe Leases	97,732	124,173	122,703	119,158	107,035
Total:	988,223	1,446,701	1,469,455	1,463,334	1,451,211

**City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
General Fund**

Departmental Expenditure Account Detail

	<u>Actual FY 2021-22</u>	<u>Actual FY 2022-23</u>	<u>Preliminary FY 2023-24</u>	<u>Adopted Budget FY 2024-25</u>	<u>Mid-Year Budget FY 2024-25</u>
Transfers Out - 5899					
Capital Projects - Fund 180	45,501	628,556	71,957	85,000	85,000
Dorsey Marketplace - 6208 <i>(Reimbursed)</i>	-	-	-	-	10,000
Total:	<u>45,501</u>	<u>628,556</u>	<u>71,957</u>	<u>85,000</u>	<u>95,000</u>
Total Appropriations - General Fund	<u>\$ 15,827,390</u>	<u>\$ 18,583,965</u>	<u>\$ 18,669,797</u>	<u>\$ 18,606,253</u>	<u>\$ 18,500,714</u>

Total Personal Services:	\$ 9,821,298	\$ 10,766,397	\$ 10,852,548	\$ 11,542,941	\$ 11,192,205
Total Services and Supplies:	4,762,568	5,549,860	6,267,204	5,506,833	5,812,888
Total Cost Allocations:	(196,149)	(150,431)	(378,122)	(266,855)	(270,590)
Total Capital Outlay:	127,177	178,008	185,437	125,000	70,000
Total Debt Service:	988,223	1,446,701	1,469,455	1,463,334	1,451,211
Total Transfers Out:	45,501	628,556	71,957	85,000	95,000
Total Appropriation For Contingency:	278,772	164,874	111,612	150,000	150,000

City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
Water Fund (Fund 500)

Revenues:	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
Water User Fees	\$ 2,148,476	\$ 2,000,645	\$ 2,114,677	\$ 2,119,000	\$ 2,250,000
Water Connection Fees	23,000	80,030	71,529	-	35,835
Lease Revenues	50,843	58,007	62,116	58,000	58,000
Interest Earnings	13,234	153,782	119,855	160,000	160,000
Miscellaneous Revenues	1,548	851	1,289	1,500	1,500
	<u>2,237,101</u>	<u>2,293,315</u>	<u>2,369,466</u>	<u>2,338,500</u>	<u>2,505,335</u>
Expenditures:					
Administration - Personal Services	176,048	178,003	387,960	364,804	436,002
Administration - Non-Personal Services	132,346	161,665	204,882	141,500	196,500
Plant - Personal Services	142,825	165,891	168,793	163,042	150,878
Plant - Non-Personal Services	568,331	609,641	692,489	615,000	615,000
Distribution - Personal Services	183,134	186,826	271,464	299,535	343,476
Distribution - Non-Personal Services	193,708	133,906	199,025	185,000	185,000
CalPERS UAAL Payment	22,276	26,428	-	27,483	27,483
Workers Compensation Expenses	11,904	13,320	23,964	27,500	27,500
Debt Service	402,401	360,976	321,408	334,267	334,267
Information Technology Cost Allocation	98,074	75,215	127,813	95,928	95,928
Capital Outlay	28,378	672	672	28,500	28,500
Capital Expenses	210,435	127,082	92,833	2,020,000	2,020,000
Transfers Out - Capital Projects Fund	-	700,000	50,000	-	-
Transfers Out - Debt Service (POB / Deere)	-	71,689	61,951	66,265	66,265
	<u>2,169,860</u>	<u>2,811,314</u>	<u>2,603,254</u>	<u>4,368,824</u>	<u>4,526,799</u>
Excess (Deficit) of Revenues Over Expenditures	<u>67,241</u>	<u>(517,999)</u>	<u>(233,788)</u>	<u>(2,030,324)</u>	<u>(2,021,464)</u>
Beginning Fund Balance	3,584,982	3,652,223	3,134,224	2,900,436	2,900,436
Ending Fund Balance	<u>3,652,223</u>	<u>3,134,224</u>	<u>2,900,436</u>	<u>870,112</u>	<u>878,972</u>
Reserved Fund Balance:					
Safe Drinking Water Loan Debt Svc. Reserve	148,700	148,700	148,700	148,700	148,700
Pension Reserve	75,000	75,000	75,000	75,000	75,000
Working Capital Reserve	325,000	325,000	325,000	325,000	325,000
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
Unobligated Fund Balance	<u>\$ 2,442,860</u>	<u>\$ 1,924,861</u>	<u>\$ 1,691,073</u>	<u>\$ (339,251)</u>	<u>\$ (330,391)</u>

Capital Expenditure Detail

Capital Expenditures	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
Trf Capital 66005 - Mill Street Ped Plaza	-	700,000	50,000	-	-
65210 - Water System Master Plan	-	4,009	46,362	-	-
65230 - Water Rate Impact Fee Study	18,870	8,775	-	-	-
65250 - Water SRF Improvements	-	-	-	25,000	25,000
65280 - 2011 Water Line (Depot Street)	-	-	-	600,000	600,000
65300 - Jan/Hill Water Projects	-	-	-	200,000	200,000
65330 - Water Treatment Plant Maintenance	-	223	-	475,000	475,000
65340 - Annual Water System Maintenance	191,565	114,075	46,471	250,000	250,000
65350 - Annual Flushing Program	-	-	-	100,000	100,000
66008 - Water Line Repl - Linden / Church	-	-	-	120,000	120,000
66650 - Water Sampling Station Rplcmts	-	-	-	250,000	250,000
	<u>\$ 210,435</u>	<u>\$ 827,082</u>	<u>\$ 142,833</u>	<u>\$ 2,020,000</u>	<u>\$ 2,020,000</u>

City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
Sewer Fund (Fund 510)

Revenues:	Actual	Actual	Preliminary	Adopted Budget	Mid-Year Budget
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2024-25
Wastewater Service Fees	\$ 4,910,741	\$ 4,679,365	\$ 4,872,050	\$ 4,969,000	\$ 4,969,000
Industrial Waste Permits	243,645	256,046	259,503	250,000	250,000
Sewer Connection Fees	177,005	481,681	78,640	50,000	94,417
Interest Earnings	25,878	166,448	278,096	225,000	225,000
	<u>5,357,269</u>	<u>5,583,540</u>	<u>5,488,289</u>	<u>5,494,000</u>	<u>5,538,417</u>
Expenditures:					
Administration - Personal Services	230,279	234,603	400,551	376,866	451,405
Administration - Non-Personal Services	263,491	296,396	567,077	370,000	520,000
Plant - Personal Services	597,945	696,747	681,120	652,164	689,830
Plant - Non-Personal Services	998,174	1,144,606	1,163,478	1,300,000	1,300,000
Collection - Personal Services	118,085	190,526	254,338	292,426	328,072
Collection - Non-Personal Services	168,376	140,357	182,339	170,000	170,000
CalPERS UAAL Payment	48,726	44,844	-	-	47,837
Workers Compensation Costs	22,774	28,195	38,565	40,000	40,000
Debt Service	1,515,867	1,392,975	1,313,142	776,263	776,263
Information Technology Cost Allocation	98,074	75,215	127,813	95,928	95,928
Capital Outlay - Equipment	124,369	56,812	-	105,000	155,000
Capital Expenses	30,369	26,502	67,888	5,780,000	5,780,000
Transfers Out - Debt Service (POB / Deere)	-	187,858	180,465	184,553	184,553
	<u>4,216,529</u>	<u>4,515,636</u>	<u>4,976,776</u>	<u>10,143,200</u>	<u>10,538,889</u>
Excess (Deficit) of Revenues Over Expenditures	1,140,740	1,067,904	511,513	(4,649,200)	(5,000,472)
Beginning Fund Balance	7,100,392	8,241,132	9,309,036	9,820,549	9,820,549
Ending Fund Balance	<u>8,241,132</u>	<u>9,309,036</u>	<u>9,820,549</u>	<u>5,171,349</u>	<u>4,820,077</u>
Reserved Fund Balance:					
Bond Reserve	-	-	-	-	-
Trustee Cash - Leases and Other Debt	585,453	605,576	638,924	638,924	638,924
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
Unobligated Fund Balance	<u>4,010,430</u>	<u>5,058,211</u>	<u>5,536,376</u>	<u>887,176</u>	<u>535,904</u>

Capital Expenditure Detail

Capital Expenditures	Actual	Actual	Preliminary	Adopted Budget	Mid-Year Budget
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2024-25
65230 - Sewer Rate Study	24,622	14,975	-	-	-
66590 - NPDES 2008-13	-	-	-	60,000	60,000
66651 - Sewer Lining Project	-	-	-	2,800,000	2,800,000
66820 - Annual Sewer Maintenance	895	9,369	24,011	200,000	200,000
66890 - Annual WWTP Projects	141	906	1,145	1,200,000	1,200,000
66920 - Taylorville Lift Station	-	-	-	400,000	400,000
66930 - Sewer Main Replacement Project	-	-	-	420,000	420,000
66940 - Slate Creek Lift Station	4,711	505	-	700,000	700,000
66960 - 2018 WWTP Improvements Project	-	747	42,732	-	-
	<u>\$ 30,369</u>	<u>\$ 26,502</u>	<u>\$ 67,888</u>	<u>\$ 5,780,000</u>	<u>\$ 5,780,000</u>

City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
Measure E Fund (Fund 200)

Revenues:	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
Measure E Sales Tax	\$ 6,987,724	\$ 6,992,271	\$ 7,062,106	\$ 7,350,000	\$ 7,010,000
Fire Department Response Reimbursement	3,576	979	-	5,000	-
Interest Income	16,131	34,911	105,662	7,500	55,000
Other Income	227,362	219,718	231,504	-	-
	7,234,793	7,247,879	7,399,272	7,362,500	7,065,000
Expenditures:					
Police - Personal Services	1,474,359	1,620,204	1,743,612	1,698,044	1,755,605
Police - Non-Personal Services	129,807	161,830	137,428	162,000	194,000
Fire - Personal Services	1,351,543	1,429,288	1,572,397	1,442,608	1,449,729
Fire - Non-Personal Services	129,072	161,040	139,622	169,000	169,000
Public Works - Non-Personal Services	34,560	16,210	8,647	7,000	7,000
Safety - CalPERS UAAL Amortization	312,237	72,781	-	63,783	61,719
Safety - Liability Insurance	70,688	92,121	131,816	161,949	162,462
Safety - Worker's Compensation Costs	71,990	84,498	101,017	82,000	103,000
Police - Capital Outlay	283,037	435,671	519,547	254,000	255,300
Fire - Capital Outlay	89,489	228,200	257,676	805,000	805,000
Debt Service - Parks Funding	-	662,829	662,829	654,000	662,829
Direct Capital Outlay - Streets / Parks / PS	1,794,564	679,685	259,955	200,000	200,000
Transfers Out - Capital Projects Fund	1,445,910	1,711,222	1,791,156	6,080,000	6,080,000
Transfers Out - General Fund (For POB DS)	-	207,637	211,440	211,440	211,440
Transfers Out - Gas Tax Fund	-	263,269	-	-	-
	7,187,256	7,826,485	7,537,142	11,990,824	12,117,084
Excess (Deficit) of Revenues Over Expenditures	47,537	(578,606)	(137,870)	(4,628,324)	(5,052,084)
Beginning Fund Balance	4,417,568	4,465,105	3,886,499	3,748,629	3,748,629
Ending Fund Balance	4,465,105	3,886,499	3,748,629	(879,695)	(1,303,455)

Capital Expenditure Detail

Capital Expenditures	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
Police Capital - Vehicles / Buildout	215,325	435,671	519,547	204,000	204,000
Police Capital - Equipment	67,712	-	-	50,000	50,000
Fire Capital - Fire Truck	-	-	-	700,000	700,000
Fire Capital - Vehicles / Buildout	8,429	223,420	257,676	105,000	105,000
Fire Capital - Equipment / Radios	81,060	4,780	-	-	-
63910 - Police Dept. Radio Infrastructure	921,984	339,861	32,863	-	-
64140 - Measure E Park Projects / Maintenance	872,580	339,824	227,092	200,000	200,000
Trf to Capital 61220 - Annual Street Mtc	-	48,363	9,164	-	-
Trf to Capital 61330 - Annual Street Rehab	389,156	38,702	94,655	-	-
Trf to Capital 63300 - Main Street Rescaling	-	-	-	300,000	300,000
Trf to Capital 63850 - Measure E Street Projects	9,636	178,587	896,186	1,800,000	1,800,000
Trf to Capital 64140 - Measure E Parks	47,008	44,842	15,004	2,850,000	2,850,000
Trf to Capital 64150 - Memorial Park Pool / Fac	748,883	400,000	226,147	-	-
Trf to Capital 66005 - Mill Street Ped Plaza	-	1,000,000	500,000	-	-
Trf to Capital 66006 - Slate Creek Drainage	243,014	-	-	-	-
Trf to Capital 66007 - HSIP Improvements	2,612	728	50,000	-	-
Trf to Capital 66653 - Magenta Drain Restore	-	-	-	10,000	10,000
Trf to Capital 66656 - S. Auburn Street Renovation	-	-	-	1,120,000	1,120,000
	\$ 3,613,000	\$ 3,054,778	\$ 2,828,334	\$ 7,339,000	\$ 7,339,000

City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
Gas Tax Fund (Fund 201)

Revenues:	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
Section 2103 Apportionment	\$ 102,053	\$ 110,980	\$ 123,869	\$ 120,919	\$ 125,943
Section 2105 Apportionment	71,718	77,514	82,607	84,538	85,967
Section 2106 Apportionment	107,667	103,373	111,698	111,445	114,893
Section 2107 Apportionment	79,655	105,638	111,816	115,532	117,298
Section 2107.5 Apportionment	3,000	3,000	3,000	3,000	3,000
Road Repair / Accountability Act / Loan Repay	263,269	303,897	351,401	348,491	343,642
Transfers In - Measure E Fund	-	263,269	-	-	-
Interest Earnings	1,528	20,676	12,223	5,000	5,000
	<u>628,890</u>	<u>988,347</u>	<u>796,614</u>	<u>788,925</u>	<u>795,743</u>
Expenditures:					
Transfers Out - General Fund	-	-	-	3,000	3,000
Transfers Out - Traffic Safety Fund	134,079	135,019	167,506	155,000	168,300
Transfers Out - Capital Projects Fund	187,005	700,730	620,563	994,164	994,164
	<u>321,084</u>	<u>835,749</u>	<u>788,069</u>	<u>1,152,164</u>	<u>1,165,464</u>
Excess (Deficit) of Revenues Over Expenditures	307,806	152,598	8,545	(363,239)	(369,721)
Beginning Fund Balance	93,250	401,056	553,654	562,199	562,199
Ending Fund Balance	<u>401,056</u>	<u>553,654</u>	<u>562,199</u>	<u>198,960</u>	<u>192,478</u>

Capital Expenditure Detail

Capital Expenditures	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
Trf to Capital 61220 - Street Maintenance	11,631	100,000	170,000	100,000	100,000
Trf to Capital 61330 - Street Rehab	175,000	850,000	295,000	-	-
Trf to Capital 63630 - Annual Sidewalks	374	13,999	30,000	20,000	20,000
Trf to Capital 63440 - Mill Street Parking Lot	-	-	125,563	154,164	154,164
Trf to Capital 66656 - S. Auburn Street Renov	-	-	-	680,000	680,000
Trf to Capital 66102 - Bennett St Bridge	-	-	-	40,000	40,000
	<u>\$ 187,005</u>	<u>\$ 963,999</u>	<u>\$ 620,563</u>	<u>\$ 994,164</u>	<u>\$ 994,164</u>

City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
Traffic Safety Fund (Fund 202)

Revenues:	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
Parking Citation Revenue	\$ 25,500	\$ 32,399	\$ 42,500	\$ 30,000	\$ 40,000
Transfer In - Gas Tax Fund	134,079	135,019	167,506	155,000	168,300
Miscellaneous Grants	-	7,000	-	-	-
Interest Earnings	-	-	-	-	-
	<u>159,579</u>	<u>174,418</u>	<u>210,006</u>	<u>185,000</u>	<u>208,300</u>
Expenditures:					
Utilities Costs	119,600	137,935	176,628	158,000	166,000
Professional Services / Contracts	41,500	24,111	26,068	25,000	40,000
Parking Citations	-	2,622	2,310	2,000	2,300
Capital Expenses	-	9,750	5,000	-	-
	<u>161,100</u>	<u>174,418</u>	<u>210,006</u>	<u>185,000</u>	<u>208,300</u>
Excess (Deficit) of Revenues Over Expenditures	(1,521)	-	-	-	-
Beginning Fund Balance	1,521	-	-	-	-
Ending Fund Balance	-	-	-	-	-

Capital Expenditure Detail

Capital Expenditures	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
62600 - Traffic Calming Project	-	9,750	5,000	-	-
	<u>\$ -</u>	<u>\$ 9,750</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
Fire Reserve Fund (Fund 203)**

Revenues:	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
Strike Team Revenues	\$ 107,230	\$ 49,921	\$ 78,040	\$ 50,000	\$ 126,378
Other Revenues	899	-	-	-	-
Interest Earnings	972	4,313	5,847	4,000	4,000
	<u>109,101</u>	<u>54,234</u>	<u>83,887</u>	<u>54,000</u>	<u>130,378</u>
Expenditures:					
Fire Department Expenditures	<u>70,554</u>	<u>61,064</u>	<u>110,928</u>	<u>100,000</u>	<u>106,000</u>
	<u>70,554</u>	<u>61,064</u>	<u>110,928</u>	<u>100,000</u>	<u>106,000</u>
Excess (Deficit) of Revenues Over Expenditures	<u>38,547</u>	<u>(6,830)</u>	<u>(27,041)</u>	<u>(46,000)</u>	<u>24,378</u>
Beginning Fund Balance	186,412	224,959	218,129	191,088	191,088
Fund Balance Reserved - Nev. City Apparatus	<u>15,000</u>	<u>30,000</u>	<u>45,000</u>	<u>60,000</u>	<u>60,000</u>
Ending Fund Balance	<u>\$ 209,959</u>	<u>\$ 188,129</u>	<u>\$ 146,088</u>	<u>\$ 85,088</u>	<u>\$ 155,466</u>

City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
Developer Impact Fee Fund (Fund 206)

Revenues:	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
Local Drainage Impact Fees	\$ 10,591	\$ 10,440	\$ 9,167	\$ -	\$ 2,279
Parking in Lieu Fees	14,518	-	-	-	-
Fire Services Impact Fees	14,461	7,846	7,063	-	2,494
Police Services Impact Fees	7,144	7,841	3,451	-	1,740
Admin / General Facilities Impact Fees	7,245	2,602	4,387	-	1,976
Parks / Recreation Impact Fees	37,932	16,019	22,890	-	6,245
GV Transportation Improvement Impact Fees	53,300	157,859	32,781	-	10,598
GV Transportation Administrative Fees	529	1,579	328	-	97
Glenbrook Basin Traffic Impact Fees	1,729	4,004	319	-	-
Interest Earnings	14,098	63,011	70,297	75,000	75,000
	161,547	271,201	150,683	75,000	100,429
Expenditures:					
Police Department Capital Outlay	17,795	-	-	-	-
Fire Department Capital Outlay	103,828	-	-	-	-
City Hall / Park Impvmts Capital Outlay	24,157	11,529	53,862	-	-
Property Purchase / Regional Circulation	284,996	269,436	-	-	-
Net Transfers Out - Capital Projects Fund	-	587,002	545,677	1,850,000	1,850,000
	430,776	867,967	599,539	1,850,000	1,850,000
Excess (Deficit) of Revenues Over Expenditures	(269,229)	(596,766)	(448,856)	(1,775,000)	(1,749,571)
Beginning Fund Balance	3,480,058	3,210,829	2,614,063	2,165,207	2,165,207
Ending Fund Balance	3,210,829	2,614,063	2,165,207	390,207	415,636
Capital Expenditure Detail					
Capital Expenditures	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
Trf Capital 66005 - Mill Street Ped Mall.	-	561,621	-	-	-
Trf Capital 61100 - Storm Drain Plan	-	-	341	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	545,336	-	-
Trf Capital 63451 - Bennett & Ophir Circulation	-	-	-	200,000	200,000
Trf Capital 63820 - Matson Creek Phase I	-	-	-	150,000	150,000
Trf Capital 63870 - GVTIF Update	-	15,244	-	-	-
	-	587,002	545,677	1,850,000	1,850,000
Fund Balance Detail					
Fund Balances	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
Reserve for Parking In Lieu	89,670	-	-	-	-
Reserve for Local Circulation	471,951	-	-	-	-
Reserve for Local Drainage	290,463	300,903	310,070	10,070	12,349
Reserve for Police Services	35,085	42,926	46,377	46,377	48,117
Reserve for Fire Services	12,225	20,071	27,134	27,134	29,628
Reserve for Admin / General Facilities	79,004	81,606	32,131	32,131	34,107
Reserve for Regional Circulation	516,181	506,044	-	-	-
Reserve for Regional Drainage	153,994	153,994	153,653	-	-
Reserve for Parks and Recreation	303,943	50,526	73,416	73,416	79,661
Reserve for SMA Map Act Fees	39,292	39,292	-	-	-
Reserve for GVTIF	1,314,670	1,472,529	1,505,310	108,963	119,561
Reserve for GVTIF Administration	27,936	14,271	14,599	14,599	14,696
Reserve for Glenbrook Basin	6,761	10,765	11,084	11,084	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)	(146,572)	(95,090)	(24,793)	50,207	50,207
	\$ 3,210,829	\$ 2,614,063	\$ 2,165,207	\$ 390,207	\$ 415,636

City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
Capital Projects Fund (Fund 300)

Revenues:	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
ATP Grant	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 1,240,000
Misc. Intergovernmental Revenue	-	499,118	-	-	-
RSTP Funding	150,000	-	300,000	300,000	300,000
HSIP Funding	-	-	-	325,000	325,000
Miscellaneous Grants	-	50,590	-	750,000	750,000
CARES Act Funding	-	1,533,049	-	-	-
CDBG Federal Grant	2,416,473	1,071,122	-	-	-
CMAQ / SRF / HBSP / ATP Misc. Grant Revenues	21,719	102,973	69,452	10,000	10,000
General Expense Reimbursements	3,506	3,528	7,500	-	-
General Fund Direct Funding (Mill St Ped Plz)	-	176,841	-	-	-
General Fund Reserve Funding (Fuel Stn)	-	398,142	-	-	-
Transfers In - General Fund	45,501	53,572	66,294	85,000	85,000
Transfers In - Measure E Fund	1,445,911	1,711,222	1,791,156	6,080,000	6,080,000
Transfers In - Gas Tax Fund	187,005	963,999	620,563	994,164	994,164
Transfers In - Mitigation Fee Fund	-	571,758	545,677	1,850,000	1,850,000
Transfers In - Spl Proj Fund	688,038	3,938,705	365,841	3,000,000	3,000,000
Transfers In - Water Fund	-	700,000	50,000	-	-
CDBG Funding	393,906	-	135,247	-	-
	5,352,059	11,774,619	3,951,730	14,634,164	14,634,164
Capital Projects Expenditures:					
Undistributed Capital	34,222	-	-	-	-
61100 - Storm Drain Plan	-	-	341	300,000	300,000
61220 - 2009 Street Maintenance Projects	11,631	148,363	179,164	100,000	100,000
61330 - Annual Street Rehabilitation	714,156	888,702	690,311	300,000	300,000
61360 - Annual Storm Drain Maintenance	23,518	36,159	19,631	50,000	50,000
61390 - PSPS Grant Projects	3,938	398,142	232	-	-
61400 - ARPA Expenditures	112,637	-	-	-	-
61450 - Memorial Park Pool Renovation	5,548	(1,476)	-	-	-
61460 - Infrastructure Needs Assessment	-	13,005	40,565	-	-
62610 - NCTC Planning	3,701	3,667	9,630	-	-
62620 - GVTIF Update	-	4,408	-	-	-
63260 - Storm Damage / Repairs	13,794	-	-	-	-
63280 - 2021 Winter Storm Damage	514,362	205,791	-	-	-
63300 - Main Street Resealing	-	-	-	300,000	300,000
63350 - Wolf Creek Trail Project Study Report	109,144	112,211	71,095	-	-
63440 - Mill Street Parking Lot	5,600	10,137	670,899	154,164	154,164
63450 - McCourtney Road Ped Imp	-	346	100,478	940,000	940,000
63451 - Bennett & Ophir Circulation	-	-	-	200,000	200,000
63452 - Centennial Drive Realignment	-	-	-	1,200,000	1,200,000
63630 - Annual Sidewalk Repairs / Maintenance	374	13,999	32,598	20,000	20,000
63750 - Playground Maintenance Projects	-	-	-	35,000	35,000
63820 - Maston Creek Phase I	-	-	-	150,000	150,000
63850 - Measure E Street Rehabilitation	9,636	178,587	896,186	1,800,000	1,800,000
64140 - Meas. E Park Prj (Condon Skate Park)	47,008	44,841	15,004	2,850,000	2,850,000
64150 - CDBG Memorial Park Facility Impv	3,553,714	1,868,003	28,265	-	-
66005 - Mill Street Pedestrian Plaza	575,421	4,816,521	915,841	-	-
66006 - Slate Creek Drainage	243,014	-	345	-	-
66007 - HSIP Improvements	2,611	729	249,753	250,000	140,803
66102 - Bennett Street Bridge	-	-	-	115,000	115,000
66301 - Condon / Scotten Field	-	3,093,695	-	-	-
66652 - S Auburn / Colfax Roundabout	-	-	-	300,000	300,000
66653 - Magenta Drain Restoration	-	-	-	20,000	20,000
66656 - S. Auburn Street Renovation	-	-	-	1,800,000	1,800,000
66657 - Condon Skate Park Replacement	-	-	-	750,000	750,000
66658 - Park Projects - Miscellaneous	-	-	-	3,000,000	3,000,000
	5,992,022	11,835,830	3,920,338	14,634,164	14,524,967
Excess (Deficit) of Revenues Over Expenditures	(639,963)	(61,211)	31,392	-	109,197
Beginning Fund Balance	48,221	(591,742)	(652,953)	(621,561)	(621,561)
Ending Fund Balance	\$ (591,742)	\$ (652,953)	\$ (621,561)	\$ (621,561)	\$ (512,364)

City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
Special Projects Fund (Fund 310)

Revenues:	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
Intergovernmental Revenue	\$ 404,523	\$ 1,950,000	\$ -	\$ -	\$ -
RTMF Reimbursements	307,666	356,808	169,669	32,793	47,213
Debt Proceeds - Parks Projects	6,003,493	-	-	-	-
ARPA Funding	1,533,049	845,010	-	-	-
Interest Earnings	24,094	34,668	167,495	150,000	150,000
	<u>8,272,825</u>	<u>3,186,486</u>	<u>337,164</u>	<u>182,793</u>	<u>197,213</u>
Expenditures:					
Streets Materials Costs	35,828	-	-	-	-
Purchase of Property	-	-	-	985,000	985,000
Trf to Capital 66658 - Parks Projects Misc.	-	-	-	3,000,000	3,000,000
Trf to Capital 64140 - Condon / Scotten Turf	-	3,093,695	-	-	-
Trf to Capital 66005 - Mill Street Ped Plaza	575,421	845,010	365,841	-	-
Trf to Capital 61400 - ARPA Expenditures	112,617	-	-	-	-
	<u>723,866</u>	<u>3,938,705</u>	<u>365,841</u>	<u>3,985,000</u>	<u>3,985,000</u>
Excess (Deficit) of Revenues Over Expenditures	<u>7,548,959</u>	<u>(752,219)</u>	<u>(28,677)</u>	<u>(3,802,207)</u>	<u>(3,787,787)</u>
Beginning Fund Balance	466,059	8,015,018	7,262,799	7,234,122	7,234,122
Ending Fund Balance	<u>\$ 8,015,018</u>	<u>\$ 7,262,799</u>	<u>\$ 7,234,122</u>	<u>\$ 3,431,915</u>	<u>\$ 3,446,335</u>

City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
DUI Grant Fund (Fund 204)

Revenues:	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
Transfers In	\$ -	\$ -	\$ 5,662	\$ -	\$ -
Interest Earnings	11	83	(11)	-	-
	11	83	5,651	-	-
Expenditures:					
Safety Expenditures	-	10,298	-	-	-
	-	10,298	-	-	-
Excess (Deficit) of Revenues Over Expenditures	11	(10,215)	5,651	-	-
Beginning Fund Balance	4,553	4,564	(5,651)	-	-
Ending Fund Balance	\$ 4,564	\$ (5,651)	\$ -	\$ -	\$ -

City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
EPA Site Grant Fund (Fund 205)

Revenues:	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
Grant Revenues	\$ 114,041	\$ 57,237	\$ 261,906	\$ 216,988	\$ 216,988
Interest Earnings	-	-	-	-	-
	<u>114,041</u>	<u>57,237</u>	<u>261,906</u>	<u>216,988</u>	<u>216,988</u>
Expenditures:					
EPA Site Assessment Expenditures	122,632	117,088	182,633	216,988	213,246
	<u>122,632</u>	<u>117,088</u>	<u>182,633</u>	<u>216,988</u>	<u>213,246</u>
Excess (Deficit) of Revenues Over Expenditures	(8,591)	(59,851)	79,273	-	3,742
Beginning Fund Balance	(14,573)	(23,164)	(83,015)	(3,742)	(3,742)
Ending Fund Balance	<u>\$ (23,164)</u>	<u>\$ (83,015)</u>	<u>\$ (3,742)</u>	<u>\$ (3,742)</u>	<u>\$ -</u>

City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
Vehicle Replacement Fund (Fund 225)

Revenues:	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
Other Revenues - Surplus Sales	\$ 14,585	\$ 4,995	\$ 46,085	\$ -	\$ 8,000
Interest Earnings	190	340	453	1,200	1,200
	<u>14,775</u>	<u>5,335</u>	<u>46,538</u>	<u>1,200</u>	<u>9,200</u>
Expenditures:					
Capital Outlay - Vehicle Replacement	110,842	-	28,346	-	-
Towing Expenditures	-	-	7,021	-	-
Vehicle Lease Expenses	36,556	28,346	11,532	13,000	12,000
	<u>147,398</u>	<u>28,346</u>	<u>46,899</u>	<u>13,000</u>	<u>12,000</u>
Excess (Deficit) of Revenues Over Expenditures	<u>(132,623)</u>	<u>(23,011)</u>	<u>(361)</u>	<u>(11,800)</u>	<u>(2,800)</u>
Beginning Fund Balance	170,279	37,656	14,645	14,284	14,284
Ending Fund Balance	<u>\$ 37,656</u>	<u>\$ 14,645</u>	<u>\$ 14,284</u>	<u>\$ 2,484</u>	<u>\$ 11,484</u>

City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
E. Daniels Park Fund (Fund 450)

Revenues:	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	418	1,987	2,879	2,500	2,500
	418	1,987	2,879	2,500	2,500
Expenditures:					
Park Expenditures	-	-	-	-	-
	-	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	418	1,987	2,879	2,500	2,500
Beginning Fund Balance	101,725	102,143	104,130	107,009	107,009
Ending Fund Balance	\$ 102,143	\$ 104,130	\$ 107,009	\$ 109,509	\$ 109,509

City of Grass Valley
Fiscal Year 2024-25 Mid-Year Budget
Animal Shelter Fund (Fund 451)

Revenues:	Actual FY 2021-22	Actual FY 2022-23	Preliminary FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-25
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	22	38	60	-	-
	22	38	60	-	-
Expenditures:					
Police Expenditures	4,895	-	-	-	-
Trf to Capital - 63420 - City Hall / GVPS Security	-	-	-	-	-
	4,895	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	(4,873)	38	60	-	-
Beginning Fund Balance	7,018	2,145	2,183	2,243	2,243
Ending Fund Balance	\$ 2,145	\$ 2,183	\$ 2,243	\$ 2,243	\$ 2,243