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

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim. Budget FY 2024-25
REVENUES					
Taxes	12,185,414	12,683,922	12,874,004	13,496,658	13,981,696
Franchises	886,159	916,544	991,507	1,018,150	1,028,332
Licenses	201,927	200,072	200,874	191,050	192,005
Services Charges / Fees	1,361,064	1,853,241	1,839,353	1,749,837	1,835,001
Interest & Use of Money	27,984	37,983	167,942	240,000	240,000
Other Agencies	515,690	771,574	784,437	612,325	568,671
Cost Reimbursements / Transfers	206,561	110,049	476,293	693,133	679,853
Other Revenues	169,020	81,501	36,056	16,000	16,000
Other Financing Sources	-	-	-	-	-
Total Revenues	15,553,819	16,654,886	17,370,466	18,017,153	18,541,558
EXPENDITURES					
City Council	31,365	45,194	67,477	40,601	40,335
City Manager	271,026	344,266	382,472	394,204	418,749
Finance Department	472,421	532,773	550,711	574,757	483,727
Personnel	28,434	17,418	36,544	30,958	30,000
Information Systems	408,582	294,223	337,028	319,380	312,782
City Attorney	167,130	275,662	387,818	281,250	225,000
Police Department	4,523,063	5,279,305	5,446,921	6,091,380	6,418,652
Police Department - Animal Control	178,199	211,124	282,385	257,011	265,932
Fire Department	2,567,289	3,283,481	3,697,231	4,062,217	3,875,349
Community Development - Planning	492,210	453,687	475,742	311,952	319,007
Community Development - Building	474,812	434,439	494,802	445,943	425,201
Public Works - Engineering	370,398	333,301	327,616	386,423	375,177
Public Works - Facilities	112,361	144,680	138,972	148,886	126,581
Public Works - Fleet Services	222,073	261,303	312,349	399,329	279,496
Public Works - Streets	474,231	504,117	496,744	517,319	575,153
Parks and Recreation - Swimming Pool	31,706	19,604	128,278	130,270	165,188
Parks and Recreation - Parks Maintenance	279,024	407,689	597,581	566,251	614,010
Parks and Recreation - Recreation	-	-	-	-	-
Non-Departmental	1,426,798	1,672,628	2,152,876	1,455,775	1,957,581
Debt Service	1,019,104	988,223	1,446,701	1,481,577	1,463,334
Appropriation for Contingency	250,000	278,772	118,971	70,000	150,000
Transfers Out	192,326	45,501	628,556	25,626	85,000
Total Expenditures	$ 13,992,552	$ 15,827,390	$ 18,507,775	$ 17,991,109	$ 18,606,254
Excess / (Deficit) of Revenues over Expenditures	1,561,267	827,496	(1,137,309)	26,044	(64,696)
Reserve Transfer to Impact Fee Fund	-				
Beginning Fund Balance	7,711,365	9,272,632	10,100,128	8,962,819	8,988,863
Ending Fund Balance	9,272,632	10,100,128	8,962,819	8,988,863	8,924,167
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	2,827,279	2,762,583

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

Description		Actuals FY 2020-21	Actuals FY 2021-22	Preliminary Actuals FY 2022-23	Estimated FY 2023-24	Prelim. Budget FY 2024-25
Property Taxes	$	2,990,699	3,057,833	3,388,416	3,430,000	3,499,500
RPTTF Residual Property Tax Distributions		310,844	311,452	256,239	440,000	446,600
Property Tax in Lieu of MVLF		1,380,634	1,437,038	1,503,671	1,561,712	1,600,755
Sales Taxes		7,641,707	7,874,242	7,761,819	8,100,000	8,250,000
Cannabis Taxes		-	-	-	-	200,000
Sales Tax Payment to Nevada County		(1,131,479)	(1,185,867)	(1,158,880)	(1,138,000)	(1,159,000)
Transient Occupancy Taxes		881,875	1,058,697	1,033,199	1,015,000	1,055,225
Real Estate Transfer Taxes		89,205	110,037	66,225	67,000	67,670
Property Tax Homeowners Exemption		21,929	20,490	23,315	20,946	20,946
Property Tax Payment to NCCFPD		-	-	-	-	-
TOTAL TAXES	**$**	**12,185,414**	**12,683,922**	**12,874,004**	**13,496,658**	**13,981,696**
Franchise - Gas & Electric	$	162,288	172,721	205,383	226,000	228,260
Franchise - Solid Waste		495,547	528,128	552,002	575,000	580,750
Franchise - Cable TV		228,324	215,695	234,122	217,150	219,322
TOTAL FRANCHISES	**$**	**886,159**	**916,544**	**991,507**	**1,018,150**	**1,028,332**
Business Licenses	$	201,894	200,044	200,703	190,950	191,905
Business License Penalties		33	28	171	100	100
TOTAL LICENSES	**$**	**201,927**	**200,072**	**200,874**	**191,050**	**192,005**
Planning Department Fees / Permits	$	102,579	202,123	53,070	55,000	55,000
Building Department Fees / Permits		339,917	270,482	350,800	255,000	255,000
Code Enforcement Penalties		-	38,897	-	-	-
Fire Department Fees / Permits		560,256	882,840	928,469	965,650	984,010
Fire Department Assessments		253,492	256,710	257,802	257,556	261,420
Public Works / Engineering Fees / Permits		15,290	22,940	15,480	36,000	36,000
Animal Shelter Fees / Other Revenues		35,881	63,908	62,518	78,456	78,456
Police Department Fees / Other Revenues		30,359	80,897	133,256	49,675	112,090
Parks Department Fees		23,290	34,444	37,958	52,500	53,025
TOTAL SERVICE CHARGES / FEES	**$**	**1,361,064**	**1,853,241**	**1,839,353**	**1,749,837**	**1,835,001**

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

Description		Actuals FY 2020-21	Actuals FY 2021-22	Preliminary Actuals FY 2022-23	Estimated FY 2023-24	Prelim. Budget FY 2024-25
Interest Earnings	$	27,984	37,983	160,778	235,000	235,000
Rental Income		-	-	7,164	5,000	5,000
TOTAL INTEREST & USE OF MONEY	**$**	**27,984**	**37,983**	**167,942**	**240,000**	**240,000**
Motor Vehicle License Fees	$	9,436	14,856	13,958	12,500	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	150,473	150,671
Public Safety Grants		211,791	167,372	272,075	163,852	120,000
Strike Team Reimbursements		-	-	23,066	-	-
COPS Grant - AB 3229		100,000	307,495	165,271	165,000	165,000
SB-2 / LEAP Planning Grant		57,058	70,514	118,681	-	-
Proposition 64 Grant		-	-	-	110,000	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**	**612,325**	**568,671**
Expense Reimbursements	$	206,561	110,049	9,324	215,000	215,000
Transfer In from Gas Tax Fund		-	-	-	3,000	3,000
Transfer In - POB Payments (Water / Sewer / Measure E)		-	-	445,691	453,855	452,987
Transfer In - Deere Lease (Water / Sewer)		-	-	21,278	21,278	8,866
TOTAL COST REIMBURSEMENTS / TRANSFERS	**$**	**206,561**	**110,049**	**476,293**	**693,133**	**679,853**
TOTAL OTHER REVENUES	**$**	**169,020**	**81,501**	**36,056**	**16,000**	**16,000**
TOTAL OTHER FINANCING SOURCES	**$**	**-**	**-**	**-**	**-**	**-**
TOTAL GENERAL FUND	**$**	**15,553,819**	**16,654,886**	**17,370,466**	**18,017,153**	**18,541,558**

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

Departmental Expenditure Account Detail

		Actual FY 2020-21		Actual FY 2021-22		Preliminary FY 2022-23		Estimated FY 2023-24		Prelim. Budget FY 2024-25
City Administration										
City Council - 101										
Personal Services	$	20,007	$	18,085	$	19,763	$	18,085	$	18,085
Services and Supplies		11,358		27,109		47,714		22,516		22,250
Cost Allocation		-		-		-		-		-
Capital Outlay		-		-		-		-		-
Total:	**$**	**31,365**		**45,194**		**67,477**		**40,601**		**40,335**
City Manager - 102										
Personal Services	$	242,210		321,817		347,524		373,257		357,249
Services and Supplies		28,816		22,449		34,948		20,947		61,500
Cost Allocation		-		-		-		-		-
Capital Outlay		-		-		-		-		-
Total:	**$**	**271,026**		**344,266**		**382,472**		**394,204**		**418,749**
Finance Department - 104										
Personal Services	$	364,725		443,247		465,698		502,466		407,577
Services and Supplies		107,696		89,526		85,013		72,291		76,150
Cost Allocation		-		-		-		-		-
Capital Outlay		-		-		-		-		-
Total:	**$**	**472,421**		**532,773**		**550,711**		**574,757**		**483,727**
Personnel - 103										
Personal Services	$	-		-		-		-		-
Services and Supplies		28,434		17,418		36,544		30,958		30,000
Cost Allocation		-		-		-		-		-
Capital Outlay		-		-		-		-		-
Total:	**$**	**28,434**		**17,418**		**36,544**		**30,958**		**30,000**
Information Services - 105										
Personal Services	$	-		-		-		-		-
Services and Supplies		271,498		473,730		376,077		448,966		479,637
Cost Allocation		-		(196,149)		(150,431)		(179,586)		(191,855)
Capital Outlay		137,084		16,642		111,382		50,000		25,000
Total:	**$**	**408,582**		**294,223**		**337,028**		**319,380**		**312,782**

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

Departmental Expenditure Account Detail

		Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim. Budget FY 2024-25
City Attorney - 106						
Personal Services	$	-	-	-	-	-
Services and Supplies		167,130	275,662	387,818	375,000	300,000
Cost Allocation		-	-	-	(93,750)	(75,000)
Capital Outlay		-	-	-	-	-
Total:	**$**	**167,130**	**275,662**	**387,818**	**281,250**	**225,000**
Public Safety						
Police - 201						
Personal Services	$	3,403,108	4,010,372	4,190,035	4,591,822	4,897,952
Services and Supplies		1,093,970	1,191,235	1,240,050	1,494,558	1,515,700
Capital Outlay		25,985	77,698	16,836	5,000	5,000
Total:	**$**	**4,523,063**	**5,279,305**	**5,446,921**	**6,091,380**	**6,418,652**
Police - Animal Control - 202						
Personal Services	$	149,257	163,239	207,223	211,633	222,182
Services and Supplies		28,942	47,885	75,162	45,378	43,750
Capital Outlay		-	-	-	-	-
Total:	**$**	**178,199**	**211,124**	**282,385**	**257,011**	**265,932**
Fire - 203						
Personal Services	$	1,979,554	2,571,513	3,079,510	3,328,457	3,224,349
Services and Supplies		587,735	711,968	617,721	733,760	651,000
Capital Outlay		-	-	-	-	-
Total:	**$**	**2,567,289**	**3,283,481**	**3,697,231**	**4,062,217**	**3,875,349**
Community Development						
Planning - 301						
Personal Services	$	319,847	333,165	404,960	267,584	283,007
Services and Supplies		172,363	120,522	70,782	44,368	36,000
Capital Outlay		-	-	-	-	-
Total:	**$**	**492,210**	**453,687**	**475,742**	**311,952**	**319,007**

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

Departmental Expenditure Account Detail

		Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim. Budget FY 2024-25
Building - 302						
Personal Services	$	361,010	268,196	418,150	378,339	377,901
Services and Supplies		113,802	166,243	76,652	67,604	47,300
Capital Outlay		-	-	-	-	-
Total:	**$**	**474,812**	**434,439**	**494,802**	**445,943**	**425,201**
Public Works						
Engineering - 401						
Personal Services	$	350,213	307,278	314,969	350,473	361,627
Services and Supplies		20,185	26,023	12,647	12,166	13,550
Capital Outlay		-	-	-	23,784	-
Total:	**$**	**370,398**	**333,301**	**327,616**	**386,423**	**375,177**
Facilities - 404						
Personal Services	$	73,144	76,043	78,168	85,597	87,781
Services and Supplies		39,217	35,800	47,978	29,313	38,800
Capital Outlay		-	32,837	12,826	33,976	-
Total:	**$**	**112,361**	**144,680**	**138,972**	**148,886**	**126,581**
Fleet Services - 403						
Personal Services	$	149,354	187,805	245,703	325,625	213,496
Services and Supplies		72,719	73,498	66,646	73,704	66,000
Capital Outlay		-	-	-	-	-
Total:	**$**	**222,073**	**261,303**	**312,349**	**399,329**	**279,496**
Streets - 402						
Personal Services	$	343,974	371,749	342,398	339,789	402,853
Services and Supplies		130,257	132,368	154,346	177,530	172,300
Capital Outlay		-	-	-	-	-
Total:	**$**	**474,231**	**504,117**	**496,744**	**517,319**	**575,153**

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

Departmental Expenditure Account Detail

		Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim. Budget FY 2024-25
Parks and Recreation						
Swimming Pool - 502						
Personal Services	$	16,067	14,789	31,606	45,372	36,323
Services and Supplies		15,639	4,815	90,851	84,898	128,865
Capital Outlay		-	-	5,821	-	-
Total:	**$**	**31,706**	**19,604**	**128,278**	**130,270**	**165,188**
Parks Maintenance - 501 / 504						
Personal Services	$	202,763	212,024	321,434	379,525	404,980
Services and Supplies		76,261	195,665	276,147	186,726	209,030
Capital Outlay		-	-	-	-	-
Total:	**$**	**279,024**	**407,689**	**597,581**	**566,251**	**614,010**
Recreation - *XX (In Parks FY 2020-21 Amended)*						
Personal Services	$	-	-	-	-	-
Services and Supplies		-	-	-	-	-
Capital Outlay		-	-	-	-	-
Total:	**$**	**-**	**-**	**-**	**-**	**-**
Non-Departmental / Other						
Non-Departmental - 601						
Personal Services	$	440,487	521,976	299,256	-	247,581
Services and Supplies		1,140,468	1,150,652	1,807,717	1,455,775	1,620,000
Cost Allocation		-	-	-	-	-
Appropriation for Contingency		95,843	278,772	118,971	70,000	150,000
Appropriation from Designated Reserves		-	-	-	-	-
Reimbursable Costs		-	-	-	-	-
Capital Outlay		-	-	45,903	-	90,000
Total:	**$**	**1,676,798**	**1,951,400**	**2,271,847**	**1,525,775**	**2,107,581**

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

Departmental Expenditure Account Detail

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim. Budget FY 2024-25
Debt Service - 5275					
Facility Improvements	$ -	-	-	-	-
Pension Obligation Bonds	908,914	890,491	1,322,528	1,346,752	1,344,176
Opterra Solar / Backhoe Leases	110,190	97,732	124,173	134,825	119,158
Total:	**$ 1,019,104**	**988,223**	**1,446,701**	**1,481,577**	**1,463,334**
Transfers Out - 5899					
Capital Projects - Fund 180	$ 192,326	45,501	628,556	20,000	85,000
DUI Grant Fund - Fund 204	-	-	-	5,626	-
Fire Reserve Fund - Fund 121	-	-	-	-	-
Dorsey Marketplace - 6208 *(Reimbursed)*	-	-	-	-	-
Total:	**$ 192,326**	**45,501**	**628,556**	**25,626**	**85,000**
Total Appropriations - General Fund	**$ 13,992,552**	**$ 15,827,390**	**$ 18,507,775**	**$ 17,991,109**	**$ 18,606,254**
Total Personal Services:	**$ 8,415,720**	**$ 9,821,298**	**$ 10,766,397**	**$ 11,198,024**	**$ 11,542,943**
Total Services and Supplies:	**4,106,490**	**4,762,568**	**5,504,813**	**5,376,458**	**5,511,832**
Total Cost Allocations:	**-**	**(196,149)**	**(150,431)**	**(273,336)**	**(266,855)**
Total Capital Outlay:	**163,069**	**127,177**	**192,768**	**112,760**	**120,000**
Total Debt Service:	**1,019,104**	**988,223**	**1,446,701**	**1,481,577**	**1,463,334**
Total Appropriation Of Designated Reserves:	**-**	**-**	**-**	**-**	**-**
Total Reimbursable Costs:	**-**	**-**	**-**	**-**	**-**
Total Transfers Out:	**192,326**	**45,501**	**628,556**	**25,626**	**85,000**
Total Appropriation For Contingency:	**95,843**	**278,772**	**118,971**	**70,000**	**150,000**

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

		Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim, Budget FY 2024-25
Revenues:						
Measure N Sales Tax	$	-	-	-	-	-
Measure E Sales Tax		6,634,724	6,987,724	6,992,271	7,366,331	7,350,000
Fire Department Response Reimbursement		23,087	3,576	979	5,000	5,000
Interest Income		17,371	16,131	34,911	25,000	7,500
Other Income		5,790	227,362	219,718	-	-
	$	6,680,972	7,234,793	7,247,879	7,396,331	7,362,500
Expenditures:						
Police - Personal Services	$	1,442,142	1,474,359	1,620,204	1,707,516	1,698,043
Police - Non-Personal Services		46,818	129,807	161,830	150,000	162,000
Fire - Personal Services		902,742	1,351,543	1,429,289	1,604,224	1,442,608
Fire - Non-Personal Services		95,286	129,072	161,041	158,894	169,000
Public Works - Personal Services		-	-	-	-	-
Public Works - Non-Personal Services		20,433	34,560	16,210	7,000	7,000
Safety - CalPERS UAAL Amortization		253,308	312,237	72,781	-	63,783
Safety - Liability Insurance		58,965	70,688	92,121	145,000	161,949
Safety - Worker's Compensation Costs		43,734	71,990	84,498	80,000	82,000
Police - Capital Outlay	$	129,937	283,037	435,671	328,395	254,000
Fire - Capital Outlay		265,298	89,489	228,200	268,948	805,000
Debt Servce - Parks Funding		-	-	662,829	654,000	654,000
Direct Capital Outlay - Streets / Parks / PS		1,011,674	1,794,564	679,685	196,316	200,000
Transfers Out - Capital Projects Fund		916,780	1,445,910	1,711,222	934,602	6,080,000
Transfers Out - General Fund (For POB DS)		-	-	207,637	211,440	211,440
Transfers Out - Gas Tax Fund		-	-	263,269	-	-
	$	5,187,117	7,187,256	7,826,487	6,446,335	11,990,823
Excess (deficit) of revenues over expenditures	$	1,493,855	47,537	(578,608)	949,996	(4,628,323)
Beginning Fund Balance	$	2,923,713	4,417,568	4,465,105	3,886,497	4,836,493
Ending Fund Balance	$	4,417,568	4,465,105	3,886,497	4,836,493	208,170

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

Capital Expenditure Detail

Capital Expenditures	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim. Budget FY 2024-25
Police Capital - Vehicles / Buildout	$ 118,900	215,325	435,671	328,395	204,000
Police Capital - Equipment	11,037	67,712	-	-	50,000
Fire Capital - Fire Truck	-	-	-	-	700,000
Fire Capital - Vehicles / Buildout	8,311	8,429	223,420	268,948	105,000
Fire Capital - Equipment / Radios	256,987	81,060	4,780	-	-
63910 - Police Dept. Radio Infrastructure	6,428	921,984	339,861	21,316	-
64140 - Measure E Park Projects / Maintenance	1,005,246	872,580	339,824	175,000	200,000
Trf to Capital 63350 - Wolf Creek Trail Study	-	-	-	10,288	-
Trf to Capital 66101 - Sierra College Fields	-	-	-	-	1,000,000
Trf to Capital XXXX - Main Street Resealing	-	-	-	-	300,000
Trf to Capital XXXX - Megenta Drain Restore.	-	-	-	-	10,000
Trf to Capital 61220 - Annual Street Mtc	-	-	48,363	-	-
Trf to Capital 61330 - Annual Street Rehab	38,726	389,156	38,702	88,000	-
Trf to Capital 61420 - Pavement Mgmt Plan	1,699	-	-	-	-
Trf to Capital 63850 - Measure E Street Projects	806,290	-	178,587	50,000	1,800,000
Trf to Capital 64140 - Measure E Parks	60,017	47,008	44,842	10,000	1,850,000
Trf to Capital 64150 - Memorial Park Pool / Fac	10,048	748,883	400,000	226,314	-
Trf to Capital 63370 - Condon Connector	-	-	-	-	-
Trf to Capital XXXX - S. Auburn Street Renov	-	-	-	-	1,120,000
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	-
Trf to Capital 66006 - Slate Creek Drainage		243,014	-	-	-
Trf to Capital 66007 - HSIP Improvements	-	2,612	728	50,000	-
	$ 2,323,689	3,613,000	3,054,778	1,728,261	7,339,000

FY 2024-25 Staff Allocations - Measure E Fund:

Police Department - 10.9 FTE
Fire Department - 11.2 FTE

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

		Actuals FY 2020-21	Actuals FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim. Budget FY 2024-25
Revenues:						
Water User Fees	$	2,241,783	2,148,476	2,004,785	2,080,000	2,119,000
Water Connection Fees		184,881	23,000	75,890	59,848	-
Lease Revenues		45,707	50,843	58,007	58,000	58,000
Interest Earnings		126,435	13,234	153,782	150,000	160,000
Miscellaneous Revenues		25	1,548	851	1,500	1,500
Proceeds of Debt		-	-	-	-	-
Transfers In From Other Funds		-	-	-	-	-
	$	2,598,831	2,237,101	2,293,315	2,349,348	2,338,500
Expenditures:						
Administration - Personal Services	$	154,301	176,048	180,783	291,000	364,804
Administration - Non-Personal Services		195,826	132,346	161,665	150,000	150,000
Plant - Personal Services		179,566	142,825	165,891	120,000	163,041
Plant - Non-Personal Services		455,248	568,331	657,744	600,000	615,000
Distribution - Personal Services		183,765	183,134	186,826	175,000	299,535
Distribution - Non-Personal Services		152,723	193,708	133,906	185,000	185,000
CalPERS UAAL Payment		11,136	22,276	26,428	-	27,483
Workers Compensation Expenses		11,376	11,904	13,320	20,000	27,500
Debt Service		329,547	402,401	360,976	332,733	334,267
Information Technology Cost Allocation		-	98,074	75,215	89,793	95,928
Capital Outlay		1,172	28,378	672	32,000	20,000
Capital Expenses		114,845	210,435	127,082	100,000	2,020,000
Transfers Out - Capital Projects Fund		29,650	-	700,000	50,000	-
Transfers Out - Debt Service (POB / Deere)		-	-	71,475	72,589	66,265
	$	1,819,155	2,169,860	2,861,983	2,218,115	4,368,823
Excess (deficit) of revenues over expenditures	$	779,676	67,241	(568,668)	131,233	(2,030,323)
Beginning Fund Balance	$	2,805,306	3,584,982	3,652,223	3,083,555	3,214,788
Ending Fund Balance	$	3,584,982	3,652,223	3,083,555	3,214,788	1,184,465
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	$	2,375,619	2,442,860	1,874,192	2,080,425	50,102

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

Capital Expenditure Detail

Capital Expenditures		Actuals FY 2020-21	Actuals FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim. Budget FY 2024-25
			-	-	-	-
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	-
XXXX - Water SRF Improvements		-	-	-	-	25,000
65210 - Water System Master Plan		-	-	4,009	50,000	-
65240 - Water Systems Plan		-	-	-	-	-
65280 - 2011 Water Line (Depot Street)		-	-	-	-	600,000
XXXX - Water Line Replcmt (Linden/Brighton)		-	-	-	-	120,000
XXXX - Broadview Heights Booster Stn		-	-	-	-	200,000
65330 - Water Treatment Plant Maintenance		54,105	-	223	-	475,000
65340 - Annual Water System Maintenance		60,727	191,565	114,075	50,000	250,000
65340X - Water Sampling Station Rplcmts		-	-	-	-	250,000
65350 - Annual Flushing Program		-	-	-	-	100,000
65230 - Water Rate Impact Fee Study		-	18,870	8,775	-	-
65370 - Richardson St Line Replacement		13	-	-	-	-
	$	144,495	210,435	827,082	150,000	2,020,000

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

		Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim. Budget FY 2024-25
Revenues:						
Wastewater Service Fees	$	4,792,139	4,910,741	4,679,365	4,824,000	4,969,000
Industrial Waste Permits		362,183	243,645	256,046	250,000	250,000
Sewer Connection Fees		428,155	177,005	481,681	66,270	50,000
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		-	-	-	-	-
	$	7,112,954	5,357,269	5,461,769	5,365,270	5,494,000
Expenditures:						
Administration - Personal Services	$	182,033	230,279	234,603	295,000	376,867
Administration - Non-Personal Services		385,774	263,491	296,396	375,000	375,000
Plant - Personal Services		784,471	597,945	696,747	650,000	652,165
Plant - Non-Personal Services		1,259,149	998,174	1,144,606	1,150,000	1,300,000
Collection - Personal Services		184,535	118,085	190,526	255,000	287,426
Collection - Non-Personal Services		90,433	168,376	140,357	175,000	175,000
CalPERS UAAL Payment		32,675	48,726	44,844	-	-
Workers Compensation Costs		28,994	22,774	28,195	33,000	40,000
Debt Service		1,448,310	1,515,867	1,392,975	931,589	776,263
Information Technology Cost Allocation		-	98,074	75,215	89,793	95,928
Other Expenses		-	-	-	-	-
Capital Outlay - Equipment		-	124,369	56,812	93,175	100,000
Capital Expenses		1,429,108	30,369	26,502	94,000	5,780,000
Transfers Out - Capital Projects Fund		29,650	-	-	-	-
Transfers Out - Debt Service (POB / Deere)		-	-	187,858	191,104	184,553
	$	5,855,132	4,216,529	4,515,636	4,332,661	10,143,202
Excess (deficit) of revenues over expenditures	$	1,257,822	1,140,740	946,133	1,032,609	(4,649,202)
Beginning Fund Balance	$	5,842,570	7,100,392	8,241,132	9,187,265	10,219,874
Ending Fund Balance	$	7,100,392	8,241,132	9,187,265	10,219,874	5,570,672
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	$	2,346,091	4,010,430	4,936,440	5,969,049	1,319,847

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

Capital Expenditure Detail

Capital Expenditures	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim. Budget FY 2024-25
Trf Capital 61430 - Financial System Replcmt	$ 29,650	-	-	-	-
66590 - NPDES 2008-13	-	-	-	-	60,000
66820 - Annual Sewer Maintenance	20,157	895	9,369	35,000	200,000
66890 - Annual WWTP Projects	154,261	141	906	1,500	1,200,000
66960 - 2018 WWTP Improvements Project	1,247,245	-	747	50,000	-
66940 - Slate Creek Lift Station	7,445	4,711	505	7,500	700,000
XXXX - Taylorville Lift Station	-	-	-	-	400,000
XXXX - Sewer Lining Project	-	-	-	-	2,800,000
XXXX - Sewer Main Replacement Project	-	-	-	-	420,000
65230 - Sewer Rate Study	-	24,622	14,975	-	-
	$ 1,458,758	30,369	26,502	94,000	5,780,000

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

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim. Budget FY 2024-25
Revenues:					
ATP Grant	-	-	-	100,000	1,240,000
Misc. Intergovernmental Revenue	-	-	499,118	-	-
RSTP Funding	240,000	150,000	-	300,000	300,000
HSIP Funding	-	-	-	60,000	325,000
Miscellaneous Grants	532,645	-	50,590	170,000	750,000
CARES Act Funding	158,846	-	1,533,049	-	-
CDBG Federal Grant / Program Income	-	2,416,473	1,071,122	146,686	-
CMAQ / SRF / HBSP Grant Revenues	457,846	21,719	102,973	96,663	10,000
CSRAA Funding	-	-	-	-	-
General Expense Reimbursements	5,146	3,506	3,528	7,200	-
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	20,000	85,000
Transfer In - Measure E Fund	916,780	1,445,911	1,711,222	884,602	6,080,000
Transfer In - Gas Tax Fund	631,620	187,005	963,999	496,813	994,164
Transfers In - Mitigation Fee Fund	-	-	571,758	545,836	1,850,000
Transfers In - Spl Proj Fund	1,324,385	688,038	3,938,705	360,000	3,000,000
Transfers In - Water Fund	29,650	-	700,000	50,000	-
Transfers In - Sewer Fund	29,650	-	-	-	-
CDBG Funding	366,094	393,906	-	-	-
	4,884,988	5,352,059	11,774,619	3,237,800	14,634,164

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

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim. Budget FY 2024-25
Capital Projects Expenditures:					
Undistributed Capital	-	34,222	-	-	-
61100 - Storm Drain Plan	-	-	-	-	300,000
61220 - 2009 Street Maintenance Projects	122,296	11,631	148,363	170,000	100,000
61330 - Annual Street Rehabilitation	783,426	714,156	888,702	683,000	300,000
61360 - Annual Storm Drain Maintenance	46,379	23,518	36,159	20,000	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	30,000	
62610 - NCTC Planning	5,707	3,701	3,667	7,200	-
62620 - GVTIF Update	-	-	4,408		
66301 - Condon / Scotten Field	-	-	3,093,695	-	-
XXXX - Sierra College Field	-	-	-	-	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	-	-	-	-	300,000
63350 - Wolf Creek Trail Project Study Report	49,129	109,144	112,211	10,288	-
63370 - Condon Connector	461,327	-	-	-	-
63440 - Mill Streert Parking Lot	4,189	5,600	10,137	545,836	154,164
63450 - McCourtney Road Ped Imp	2,004	-	346	100,000	940,000
63451 - Bennett & Ophir Circulation	-	-	-	-	200,000
63452 - Centennial Drive Realignment	-	-	-	-	1,200,000
XXXX - S Auburn / Colfax Roundabout	-	-	-	-	300,000
XXXX - Magenta Drain Restoration	-	-	-	-	20,000
XXXX - S. Auburn Street Renovation	-	-	-	-	1,800,000
63630 - Annual Sidewalk Repairs / Maintenance	4,324	374	13,999	31,813	20,000
XXXX - Condon Skate Park Replacement	-	-	-	-	750,000
63750 - Playground Maintenance Projects	162	-	-	-	35,000
XXXX - Bennett Street Bridge	-	-	-	-	115,000
63820 - Maston Creek Phase I	-	-	-	-	150,000
63850 - Measure E Street Rehabilitation	806,290	9,636	178,587	50,000	1,800,000
63900 - Aerial Survey Update	39,959	7,993	-	-	-
64140 - Meas. E Park Projects	60,016	47,008	44,841	10,000	1,850,000
64150 - CDBG Memorial Park Facility Impv	366,094	3,553,714	1,868,003	28,000	-
66005 - Mill Street Pedestrian Plaza	2,030	575,421	4,816,521	910,000	-
66007 - HSIP Improvements	-	2,611	729	60,000	250,000
66006 - Slate Creek Drainage	-	243,014	-	-	-
	3,391,974	5,992,022	11,835,830	2,656,137	14,634,164
Excess (deficit) of revenues over expenditures	1,493,014	(639,963)	(61,211)	581,663	-
Beginning Fund Balance	(1,444,793)	48,221	(591,742)	(652,953)	(71,290)
Ending Fund Balance	48,221	(591,742)	(652,953)	(71,290)	(71,290)

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

		Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim. Budget FY 2024-25
Revenues:						
Intergovernmental Revenue	$	-	404,523	1,950,000	-	-
RTMF Reimbursements		124,000	307,666	356,808	32,793	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
	$	129,038	8,272,825	2,341,476	182,793	182,793
Expenditures:						
Streets Materials Costs	$	-	35,828	-	-	-
Purchase of Property		-	-	-	-	-
Captial Outlay - Parking Lot Construction		-	-	-	-	-
Trf to Capital - XXXX - Sierra College Field		-	-	-	-	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	360,000	-
Trf to Capital 61400 - ARPA Expenditures		-	112,617	-	-	-
Trf to Capital 63440 - Mill Street Parking Lot		4,189	-	-	-	-
	$	1,324,385	723,866	3,938,705	360,000	3,000,000
Excess (deficit) of revenues over expenditures	$	(1,195,347)	7,548,959	(1,597,229)	(177,207)	(2,817,207)
Beginning Fund Balance	$	1,657,532	462,185	8,011,144	6,413,915	6,236,708
Ending Fund Balance	$	462,185	8,011,144	6,413,915	6,236,708	3,419,501

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

Revenues:		Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim, Budget FY 2024-25
Section 2103 Apportionment	$	85,832	102,053	110,980	119,878	120,919
Section 2105 Apportionment		65,543	71,718	77,514	82,893	84,538
Section 2106 Apportionment		92,323	107,667	103,373	109,332	111,445
Section 2107 Apportionment		88,690	79,655	105,638	113,221	115,532
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	326,014	348,491
Transfers In - Measure E Fund		-	-	263,269	-	-
Interest Earnings		3,497	1,528	20,676	5,000	5,000
	$	577,383	628,890	988,347	759,338	788,925
Expenditures:						
Capital Outlay - Street Sweeper	$	-	-	-	-	-
Transfers Out - General Fund		-	-	-	3,000	3,000
Transfers Out - Traffic Safety Fund		175,147	134,079	135,019	152,000	155,000
Transfers Out - Capital Projects Fund		631,620	187,005	963,999	506,813	994,164
	$	806,767	321,084	1,099,018	661,813	1,152,164
Excess (deficit) of revenues over expenditures	$	(229,384)	307,806	(110,671)	97,525	(363,239)
Beginning Fund Balance	$	322,634	93,250	401,056	290,385	387,910
Ending Fund Balance	$	93,250	401,056	290,385	387,910	24,671

Capital Expenditure Detail

Capital Expenditures		Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim, Budget FY 2024-25
Trf to Capital 61220 - Street Maintenance	$	122,296	11,631	100,000	170,000	100,000
Trf to Capital 61300 - Dorsey Drive		-	-	-	-	-
Trf to Capital 61330 - Street Rehab		505,000	175,000	850,000	295,000	-
Trf to Capital 61420 - Pavement Mgt Plan		-	-	-	-	-
Trf to Capital 63630 - Annual Sidewalks		4,324	374	13,999	31,813	20,000
Trf to Capital 63350 - Wolf Creek Trail		-	-	-	-	-
Trf to Capital 63440 - Mill Street Parking Lot		-	-	-	-	154,164
Trf to Capital 63450 - McCourtney Road ATP		-	-	-	10,000	-
Trf to Capital XXXX - S. Auburn Street Renov		-	-	-	-	680,000
Trf to Capital XXXX - Bennett St Bridge		-	-	-	-	40,000
	$	631,620	187,005	963,999	506,813	994,164

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

Revenues:		Actual FY 2020-21	Actual FY 2021-22	Perliminary FY 2022-23	Estimated FY 2023-24	Prelim, Budget FY 2024-25
Parking Citation Revenue	$	19,452	25,500	32,399	30,000	30,000
Transfer In - Gas Tax Fund		175,147	134,079	135,019	152,000	155,000
Miscellaneous Grants		-	-	7,000	-	-
Interest Earnings		(90)	-	-	-	-
	$	194,509	159,579	174,418	182,000	185,000
Expenditures:						
Utilities Costs	$	108,076	119,600	137,935	155,000	158,000
Professional Services / Contracts		52,408	41,500	24,111	25,000	25,000
Parking Citations		-	-	2,622	2,000	2,000
Capital Expenses				9,750		
	$	160,484	161,100	174,418	182,000	185,000
Excess (deficit) of revenues over expenditures	$	34,025	(1,521)	-	-	-
Beginning Fund Balance	$	(32,504)	1,521	-	-	-
Ending Fund Balance	$	1,521	-	-	-	-

Capital Expenditure Detail

Capital Expenditures		Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim, Budget FY 2024-25
62600 - Traffic Calming Project	$	-	-	9,750	-	-
	$	-	-	9,750	-	-

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

Revenues:		Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim, Budget FY 2024-25
Local Drainage Impact Fees	$	38,625	10,591	10,440	8,345	-
Parking in Lieu Fees		-	14,518	-	-	-
Fire Services Impact Fees		64,197	14,461	7,846	6,193	-
Police Services Impact Fees		25,249	7,144	7,841	3,105	-
Admin / General Facilities Impact Fees		34,525	7,245	2,602	3,908	-
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	19,944	-
GV Transportation Improvement Impact Fees		231,586	53,300	157,859	28,969	-
GV Transportation Administrative Fees		6,137	529	1,579	290	-
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
	$	650,120	161,547	271,201	146,073	75,000
Expenditures:						
Police Department Capital Outlay	$	-	17,795	-	-	-
Fire Department Capital Outlay		-	103,828	-	-	-
City Hall / Park Impvmts Capital Outlay		-	24,157	11,529	54,000	-
Property Purchase / Parks			284,996	269,436	-	-
Transfers Out - General Fund		-	-	-	-	-
Net Transfers Out - Capital Projects Fund		-	-	587,002	546,836	1,850,000
	$	-	430,776	867,967	600,836	1,850,000
Excess (deficit) of revenues over expenditures	$	650,120	(269,229)	(596,766)	(454,763)	(1,775,000)
Beginning Fund Balance	$	2,829,938	3,480,058	3,210,829	2,614,063	2,159,300
Ending Fund Balance	$	3,480,058	3,210,829	2,614,063	2,159,300	384,300

Capital Expenditure Detail

Capital Expenditures		Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim, Budget FY 2024-25
Trf Capital 66005 - Mill Street Ped Mall.	$	-	-	561,621	-	-
Trf Capital 61100 - Storm Drain Plan		-	-	-	1,000	300,000
Trf Capital 63452 - Centennial Dr Realignment		-	-	-	-	1,200,000
Trf Capital 63440 - Mill Street Parking Lot		-	-	10,137	545,836	-
Trf Capital 63420 - City Hall / PD Security		-	-	-	-	-
Trf Capital 63451 - Bennett & Ophir Circulation		-	-	-	-	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
Trf Capital 63840 - WM/S/C Ped Impvmets		-	-	-	-	-
Trf Capital 63870 - GVTIF Update		-	-	15,244	-	-
Trf Capital 63360 - Wolf Creek Trail		-	-	-	-	-
	$	-	-	587,002	546,836	1,850,000

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

Fund Balance Detail

Fund Balances		Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim, Budget FY 2024-25
Reserve for Parking In Lieu	$	75,152	89,670	79,533	-	-
Reserve for Local Circulation		471,951	471,951	-	-	-
Reserve for Local Drainage		279,872	290,463	300,903	308,248	8,248
Reserve for Police Services		45,736	35,085	42,926	46,031	46,031
Reserve for Fire Services		101,592	12,225	20,071	26,264	26,264
Reserve for Admin / General Facilties		71,759	79,004	81,606	31,514	31,514
Reserve for Regional Circulation		801,177	516,181	465,803	-	-
Reserve for Regional Drainage		153,994	153,994	153,994	153,994	3,994
Reserve for Parks and Recreation		266,011	303,943	50,526	70,470	70,470
Reserve for SMA Map Act Fees		39,292	39,292	-	-	-
Reserve for GVTIF		1,261,370	1,314,670	1,472,529	1,501,498	101,498
Reserve for GVTIF Administration		27,407	27,936	14,271	14,561	14,561
Reserve for Glenbrook Basin		5,032	6,761	10,765	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)		(136,513)	(146,572)	(95,090)	(20,090)	54,910
	$	3,480,058	3,210,829	2,614,063	2,159,800	384,800

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

		Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim, Budget FY 2024-25
Revenues:						
Strike Team Revenues	$	131,212	107,230	49,921	80,000	50,000
Other Revenues		-	899	-	-	-
Interest Earnings		825	972	4,313	4,000	4,000
	$	132,037	109,101	54,234	84,000	54,000
Expenditures:						
Fire Department Expenditures	$	27,359	70,554	61,064	100,000	100,000
	$	27,359	70,554	61,064	100,000	100,000
Excess (deficit) of revenues over expenditures	$	104,678	38,547	(6,830)	(16,000)	(46,000)
Beginning Fund Balance	$	81,734	186,412	224,959	218,129	202,129
Fund Balance Reserved - Nev. City Apparatus	$	-	15,000	30,000	45,000	60,000
Ending Fund Balance	$	186,412	209,959	188,129	157,129	96,129

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

		Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim. Budget FY 2024-25
Revenues:						
Other Revenues	$	-	-	-	-	-
Transfers In		-	-	-	5,651	-
Interest Earnings		14	11	83	-	-
	$	14	11	83	5,651	-
Expenditures:						
Safety Expenditures	$	-	-	10,298	-	-
	$	-	-	10,298	-	-
Excess (deficit) of revenues over expenditures	$	14	11	(10,215)	5,651	-
Beginning Fund Balance	$	4,539	4,553	4,564	(5,651)	-
Ending Fund Balance	$	4,553	4,564	(5,651)	-	-

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

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim. Budget FY 2024-25
Revenues:					
Grant Revenues	120,424	114,041	57,237	283,012	216,988
Interest Earnings	-	-	-	-	-
	120,424	114,041	57,237	283,012	216,988
Expenditures:					
EPA Site Assessment Expenditures	121,841	122,632	117,088	200,000	216,988
	121,841	122,632	117,088	200,000	216,988
Excess (deficit) of revenues over expenditures	(1,417)	(8,591)	(59,851)	83,012	-
Beginning Fund Balance	(13,153)	(14,570)	(23,161)	(83,012)	-
Ending Fund Balance	(14,570)	(23,161)	(83,012)	-	-

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

		Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim. Budget FY 2024-25
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	1,200
	$	131,261	14,775	5,335	71,311	1,200
Expenditures:						
Capital Outlay - Vehicle Replacement	$	-	110,842	-	28,346	-
Towing Expenditures		-	-	-	7,021	-
Vehicle Lease Expenses		31,476	36,556	28,346	13,000	13,000
	$	31,476	147,398	28,346	41,346	13,000
Excess (deficit) of revenues over expenditures	$	99,785	(132,623)	(23,011)	29,965	(11,800)
Beginning Fund Balance	$	70,494	170,279	37,656	14,645	44,610
Ending Fund Balance	$	170,279	37,656	14,645	44,610	32,810

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

		Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim. Budget FY 2024-25
Revenues:						
Other Revenues	$	-	-	-	-	-
Interest Earnings		316	418	1,987	2,500	2,500
	$	316	418	1,987	2,500	2,500
Expenditures:						
Park Expenditures	$	-	-	-	-	-
	$	-	-	-	-	-
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	106,630
Ending Fund Balance	$	101,725	102,143	104,130	106,630	109,130

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

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Estimated FY 2023-24	Prelim. Budget FY 2024-25
Revenues:					
Other Revenues	$ -	-	-	-	-
Interest Earnings	3	22	38	-	-
	$ 3	22	38	-	-
Expenditures:					
Police Expenditures	$ -	4,895	-	2,183	-
Trf to Capital - 63420 - City Hall / GVPS Security	-	-	-	-	-
	$ -	4,895	-	2,183	-
Excess (deficit) of revenues over expenditures	$ 3	(4,873)	38	(2,183)	-
Beginning Fund Balance	$ 7,015	7,018	2,145	2,183	-
Ending Fund Balance	$ 7,018	2,145	2,183	-	-