City of Grass Valley
Budgeted Funds Synopsis
Annual Operations and Fund Balance
Fiscal Year 2023-24 Proposed Budget

		---------FY 2022-23 Estimated------			*---FY 2022-24 Proposed Budget---*		
Fund - Description	**Total Fund Balance 6/30/2022**	**Fiscal Year 2022-23 Estimated Revenues**	**Expenditures**	**Estimated Fund Balance 6/30/2023**	**Fiscal Year 2023-24 Revenues**	**Expenditures**	**Estimated Fund Balance 6/30/2024**
100 - General Fund	$ 10,100,128	$ 16,444,611	17,502,605	$ 9,042,134	$ 17,034,501	$ 16,819,472	$ 9,257,163
200 - Measure E Fund	4,475,105	6,930,000	8,097,407	3,307,698	7,280,000	10,226,777	360,921
Enterprise Funds							
500 - Water Enterprise Fund	$ 3,652,223	$ 2,317,319	2,868,817	$ 3,100,725	$ 2,303,000	4,259,913	$ 1,143,812
510 - Sewer Enterprise Fund	8,347,313	5,481,351	4,486,281	9,342,383	5,275,000	8,992,382	5,625,001
Special Revenue Funds							
201 - Gas Tax Fund	$ 402,439	$ 970,307	1,153,000	$ 219,746	$ 791,514	$ 1,000,800	$ 10,460
202 - Traffic Safety Fund	-	160,100	156,000	4,100	156,900	161,000	-
203 - Fire Reserve Fund	210,459	52,000	100,000	162,459	52,000	100,000	114,459
204 - DUI Grant Fund	4,540	25	-	4,565	25	-	4,590
205- EPA Site Grant Fund	(23,161)	74,599	51,438	-	500,000	500,000	-
206 - Developer Impact Fee Fund	3,339,930	283,190	841,057	2,782,063	75,000	2,356,181	500,882
225 - Vehicle Replacement Fund	37,656	-	34,962	2,694	-	2,694	-
450 - E. Daniels Park Fund	102,143	1,000	-	103,143	2,500	-	105,643
451 - Animal Shelter Fund	2,145	-	-	2,145	-	2,145	-
Capital Projects Funds							
300 - Capital Projects Fund	$ (536,348)	$ 11,654,227	$ 11,160,100	$ (42,221)	$ 12,846,181	$ 12,846,181	$ (42,221)
310 - Special Projects Fund	8,015,018	3,483,549	5,510,329	5,988,238	150,000	3,000,000	3,138,238
Assessment District Funds							
210 - Whipering Pines Improvement Dist. L&L	$ 43,215	$ 27,854	16,853	$ 54,216	$ 29,600	$ 54,800	$ 29,016
211 - Litton Business Park Improvement Dist. L&L	7,233	6,219	5,476	7,976	5,891	5,791	8,076
212 - Morgan Ranch Improvement Dist. L&L	27,569	26,851	16,021	38,399	28,816	54,416	12,799
213 - Ventana Sierra Improvement Dist.	3,957	3,240	4,500	2,697	3,415	3,390	2,722
214 - Scotia Pines Improvement Dist.	3,156	4,234	11,244	(3,854)	4,448	1,480	(886)
215 - Morgan Ranch 2003-1 Improvement Dist. MA	18,765	630	500	18,895	660	10,480	9,075
216 - Morgan Ranch West BAD	10,681	850	413	11,118	850	5,750	6,218
217 - Morgan Ranch West Improvement Dist. L&L	7,944	510	438	8,016	580	8,000	596
218 - Ridge Meadows Improvement Dist. L&L	18,634	8,200	16,480	10,354	8,100	10,100	8,354
219 - Ridge Meadows BAD	14,995	1,950	315	16,630	850	6,700	10,780
Trust & Agency / Internal Service Funds							
770 - Downtown Assessment District Fund	$ 23,125	$ 58,250	60,000	$ 21,375	$ 58,250	60,000	$ 19,625
780 - Grass Valley Successor Agency Fund	5,328,141	655,475	5,355,609	628,007	616,130	645,890	598,247

City of Grass Valley
Budgeted Funds Synopsis
Annual Operations and Fund Balance
Fiscal Year 2023-24 Proposed Budget

Fund - Description	Total Fund Balance 6/30/2022	---------FY 2022-23 Estimated------ Fiscal Year 2022-23 Estimated Revenues	Expenditures	Estimated Fund Balance 6/30/2023	---FY 2022-24 Proposed Budget--- Fiscal Year 2023-24 Revenues	Expenditures	Estimated Fund Balance 6/30/2024
CDBG & HOME Loan / Program Income Funds							
230 - 02-HOME-0586 Fund	$ 4,323,091	$ 32,713	-	$ 4,355,804	$ 32,713	-	$ 4,388,517
231 - 09-HOME-6272 Fund	828,949	169,535	-	859,883	10,000	-	869,883
232 - 12-HOME-8564 Fund	265,785	5,000	-	270,785	5,000	-	275,785
233 - HOME Grant Fund	817,728	10,000	-	827,728	10,000	-	837,728
234 - 99-HOME-0369 Fund	388,217	2,500	-	390,717	2,500	-	393,217
235 - 00-HOME-0461 Fund	1,827,169	48,184	-	1,875,353	48,184	-	1,923,537
236 - 00-HOME-14968 Fund	75,234	1,500	-	76,735	426,500	25,000	478,234
240 - 04-STBG-1960 Fund	$ 72,133	$ 1,100	300	$ 72,633	$ 1,100	300	$ 73,133
241 - CDBG Fund	122,492	1,000	5,000	118,492	1,000	5,000	114,492
242 - CDBG Revolving Fund	177,393	1,000	300	177,393	1,000	300	177,393
243 - CDBG Revolving Loan Fund	101,498	-	-	101,498	-	-	101,498
244 - CDBG Housing Fund	-	-	-	-	-	-	-
245 - 86-STBG-217 Fund	-	-	-	-	-	-	-
246 - 91-STBG-467 Fund	-	-	-	-	-	-	-
247 - 95-STBG-897 Fund	20,482	3,200	200	20,982	3,200	200	21,482
248 - 97-STBG-1118 Fund	-	-	-	-	-	-	-
249 - 99-STBG-1362 Fund	110,000	-	-	110,000	-	-	110,000
250 - CDBG Doris Drive Fund	33,914	3,550	191	30,514	3,700	191	30,314
251 - Housing Rehab Fund	354,096	10,000	200	351,096	10,000	200	347,896

Total Budget (Excluding CDBG & HOME):	**Fund Balance June 30, 2022**	**Fiscal Year 2022-23 (Est.) Revenues**	**Expenditures**	**Est. Fund Balance June 30, 2022**	**Fiscal Year 2023-24 Revenues**	**Expenditures**	**Est. Fund Balance June 30, 2024**
General Fund	$ 10,100,128	$ 16,444,611	17,502,605	$ 9,042,134	$ 17,034,501	16,819,472	$ 9,257,163
Measure E Fund	4,475,105	6,930,000	8,097,407	3,307,698	7,280,000	10,226,777	360,921
Enterprise Funds	11,999,536	7,798,670	7,355,098	12,443,108	7,578,000	13,252,295	6,768,813
Special Revenue Funds	4,076,151	1,541,221	2,336,457	3,280,915	1,577,939	4,122,820	736,034
Capital Projects Funds	7,478,670	15,137,776	16,670,429	5,946,017	12,996,181	15,846,181	3,096,017
Assessment District Funds	156,149	80,538	72,240	164,447	83,210	160,907	86,750
Trust & Agency Funds	5,351,266	713,725	5,415,609	649,382	674,380	705,890	617,872
Total:	$ 43,637,005	$ 48,646,541	57,449,845	$ 34,833,701	$ 47,224,211	61,134,342	$ 20,923,570
LESS: Transfers:		$ (9,958,219)	(9,958,219)		$ (10,236,981)	(10,236,981)	
Total Operating Budget Net of Transfers:		**$ 38,688,322**	**47,491,626**		**$ 36,987,230**	**50,897,361**	

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
Capital Outlay / Projects Reconciliation

Fund	Capital Outlay / Project	Outlay	Project
General Fund			
- Information Services	Information Technology Equipment	$ 50,000	
- Police	Police Equipment - Base Budget	$ 5,000	
Measure E Fund			
- Police	Police Vehicle Leases	$ 200,000	
	Police Equipment - Base / Buildouts	50,000	
- Fire	Fire Vehicle Leases	$ 8,913	
	Fire Truck	928,000	
	Fire Equipment - Base / Buildouts	45,000	
- Parks	Measure E Parks Projects		$ 925,000
	Wolf Creek Trail Engineering / Env.		100,000
Water Fund			
	Water Line Replcmt - Linden / Church		$ 530,000
	Water Systems Plan		50,000
	Depot Street Water Line		600,000
	Broadview Heights Booster Station		200,000
	Water Treatment Plant Maintenance		250,000
	Annual Water System Maintenance		250,000
	Water Sampling Station Replcmts		250,000
	Annual Flushing Program		100,000
Sewer Fund			
	NPDES 2008-13 Project		$ 60,000
	Annual Sewer Maintenance		200,000
	Annual WWTP Projects		2,200,000
	2018 WWTP Improvements Project		50,000
	Slate Creek Lift Station Project		600,000
	Sewer Lining Project		2,000,000

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
Capital Outlay / Projects Reconciliation

Fund	Capital Outlay / Project	Outlay	Project
Capital Projects Fund			
	Storm Drain Plan		$ 300,000
	Street Maintenance Projects		220,000
	Annual Street Rehabilitation		555,000
	Annual Storm Drain Maintenance		50,000
	Sierra College Field		4,000,000
	Main Street Resealing		200,000
	Mill Street Parking Lot		506,181
	McCourtney Road Pedestrian Impvmt		810,000
	Bennett & Ophir Circulation		200,000
	Centennial Drive Realignment		1,200,000
	S. Auburn / Colfax Roundabout		300,000
	Magenta Drain Restoration		40,000
	Streetlight Ownership Coversion		200,000
	Southern Sprhere Infrastructure Proj.		200,000
	S. Auburn Street Renovation		1,100,000
	Annual Sidewalk Repairs / Mtc		30,000
	Playground Maintenance Projects		50,000
	Bennett Street Bridge		115,000
	Matson Creek - Phase I		150,000
	Measure E Street Rehabilitation		1,770,000
	Mill Street Pedestrian Plaza		550,000
	HSIP Improvements		300,000
Citywide Captial Outlay / Projects Totals:		**$ 1,286,913**	**$ 21,211,181**
			$ 22,498,094

Note: The information presented herein presents the fund in which the captial outlay / project is fully appropriated. Several projects which have multiple funding sources accounted for as transfers in/out are listed in the fund in which they are wholly accounted for.

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

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
REVENUES				
Taxes	12,185,414	12,683,922	12,968,665	13,306,579
Franchises	886,159	916,544	915,000	927,450
Licenses	201,927	200,072	190,100	191,050
Services Charges / Fees	1,361,064	1,853,241	1,686,237	1,673,498
Interest & Use of Money	27,984	37,983	120,000	200,000
Other Agencies	515,690	771,574	505,109	489,924
Cost Reimbursements / Transfers	206,561	110,049	34,000	233,000
Other Revenues	169,020	81,501	25,500	13,000
Other Financing Sources	-	-	-	-
Total Revenues	15,553,819	16,654,886	16,444,611	17,034,501
EXPENDITURES				
City Council	31,365	45,194	35,585	35,713
City Manager	271,026	344,266	367,872	369,236
Finance Department	472,421	532,773	554,854	611,586
Personnel	28,434	17,418	30,500	30,958
Information Systems	408,582	294,223	295,127	298,619
City Attorney	167,130	275,662	340,000	275,000
Police Department	4,523,063	5,279,305	5,461,727	5,754,404
Police Department - Animal Control	178,199	211,124	252,815	255,572
Fire Department	2,567,289	3,283,481	3,535,303	3,591,691
Community Development - Planning	492,210	453,687	419,795	313,943
Community Development - Building	474,812	434,439	511,118	503,720
Public Works - Engineering	370,398	333,301	363,015	418,015
Public Works - Facilities	112,361	144,680	133,390	127,034
Public Works - Fleet Services	222,073	261,303	303,981	268,277
Public Works - Streets	474,231	504,117	484,855	562,469
Parks and Recreation - Swimming Pool	31,706	19,604	59,968	100,295
Parks and Recreation - Parks Maintenance	279,024	407,689	458,820	405,707
Parks and Recreation - Recreation	-	-	-	-
Non-Departmental	1,426,798	1,672,628	2,482,259	1,405,775
Debt Service	1,019,104	988,223	1,026,621	1,041,458
Appropriation for Contingency	250,000	278,772	250,000	150,000
Transfers Out	192,326	45,501	135,000	300,000
Total Expenditures	$ 13,992,552	$ 15,827,390	$ 17,502,605	$ 16,819,472
Excess / (Deficit) of Revenues over Expenditures	1,561,267	827,496	(1,057,994)	215,029
Reserve Transfer to Impact Fee Fund	-			
Beginning Fund Balance	7,711,365	9,272,632	10,100,128	9,042,134
Ending Fund Balance	9,272,632	10,100,128	9,042,134	9,257,163
Less - Designated Reserves:				
Police Department Property Deposits	69,431	69,431	69,431	69,431
Asset Forfeiture Funds	9,252	9,252	9,252	9,252
Narcotics Investigation	12,823	12,823	12,823	12,823
North Star Rock Road Mitigation	16,543	16,543	16,543	16,543
Infrastructure Repair and Replacement	19,187	19,187	19,187	19,187
Tree Preservation	10,700	10,700	10,700	10,700
Whispering Pines	153,160	153,160	153,160	153,160
PARSAC Claim Reserves	75,000	75,000	75,000	75,000
ADA Access - SB 1186	14,232	22,167	22,167	22,167
PSPS Grant (Fuel Station) Reserve	187,051	187,051	-	-
Corporation Yard Remodel Funds	-	400,000	267,051	267,051
Nevada City Fire Apparatus Funds	-	25,000	25,000	25,000
Pension Stabilization Reserve	1,500,000	1,500,000	1,500,000	1,500,000
OPEB Stabilization Reserve	500,000	500,000	500,000	500,000
Capital and Deferred Maintenance Reserve	1,000,000	1,000,000	1,000,000	1,000,000
Economic Contingency Reserve	2,500,000	2,500,000	2,500,000	2,500,000
Amount Not Obligated at Year End	3,205,253	3,599,814	2,861,820	3,076,849

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

Description		Actuals FY 2020-21	Actuals FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Property Taxes	$	2,990,699	3,057,833	3,261,000	3,306,430
RPTTF Residual Property Tax Distributions		310,844	311,452	310,000	314,650
Property Tax in Lieu of MVLF		1,380,634	1,437,038	1,503,671	1,548,781
Sales Taxes		7,641,707	7,874,242	8,050,000	8,295,750
ERAF in Lieu of Sales Tax		-	-	-	-
Sales Tax Payment to Nevada County		(1,131,479)	(1,185,867)	(1,252,256)	(1,271,040)
Transient Occupancy Taxes		881,875	1,058,697	1,000,000	1,015,000
Real Estate Transfer Taxes		89,205	110,037	75,750	76,508
Property Tax Homeowners Exemption		21,929	20,490	20,500	20,500
Property Tax Payment to NCCFPD		-	-	-	-
TOTAL TAXES	**$**	**12,185,414**	**12,683,922**	**12,968,665**	**13,306,579**
Franchise - Gas & Electric	$	162,288	172,721	170,000	175,000
Franchise - Solid Waste		495,547	528,128	530,000	535,300
Franchise - Cable TV		228,324	215,695	215,000	217,150
TOTAL FRANCHISES	**$**	**886,159**	**916,544**	**915,000**	**927,450**
Business Licenses	$	201,894	200,044	190,000	190,950
Business License Penalties		33	28	100	100
TOTAL LICENSES	**$**	**201,927**	**200,072**	**190,100**	**191,050**
Planning Department Fees / Permits	$	102,579	202,123	65,000	65,000
Building Department Fees / Permits		339,917	270,482	270,000	235,000
Code Enforcement Penalties		-	38,897	-	-
Fire Department Fees / Permits		560,256	882,840	930,150	948,150
Fire Department Assessments		253,492	256,710	253,750	257,556
Public Works / Engineering Fees / Permits		15,290	22,940	13,500	13,500
Animal Shelter Fees / Other Revenues		35,881	63,908	63,162	63,162
Police Department Fees / Other Revenues		30,359	80,897	45,175	45,175
Parks Department Fees		23,290	34,444	45,500	45,955
TOTAL SERVICE CHARGES / FEES	**$**	**1,361,064**	**1,853,241**	**1,686,237**	**1,673,498**

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

Description		Actuals FY 2020-21	Actuals FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Interest Earnings	$	27,984	37,983	120,000	200,000
Unrealized Gain / (Loss) on Investments		-	-	-	-
TOTAL INTEREST & USE OF MONEY	**$**	**27,984**	**37,983**	**120,000**	**200,000**
Motor Vehicle License Fees	$	9,436	14,856	9,500	9,500
Beverage Recycling Program		4,361	5,000	5,000	5,000
Public Safety - Proposition 172		109,853	169,424	162,293	154,924
Public Safety Grants		211,791	167,372	147,000	155,000
FEMA Grants		-	-	-	-
COPS Grant - AB 3229		100,000	307,495	160,000	160,000
SB-2 / LEAP Planning Grant		57,058	70,514	-	-
POST Reimbursements		12,094	24,978	15,816	-
Other State Reimbursements		4,000	4,000	4,000	4,000
ADA Disability (SB-1186 Fee)		7,097	7,935	1,500	1,500
TOTAL FROM OTHER AGENCIES	**$**	**515,690**	**771,574**	**505,109**	**489,924**
Expense Reimbursements	$	206,561	110,049	31,000	230,000
Transfer In from Gas Tax Fund		-	-	3,000	3,000
Transfer In from AB1600 Fire Fac Reserve		-	-	-	-
Transfer in from Developer Impact Fees		-	-	-	-
TOTAL COST REIMBURSEMENTS / TRANSFERS	**$**	**206,561**	**110,049**	**34,000**	**233,000**
TOTAL OTHER REVENUES	**$**	**169,020**	**81,501**	**25,500**	**13,000**
TOTAL OTHER FINANCING SOURCES	**$**	**-**	**-**	**-**	**-**
TOTAL GENERAL FUND	**$**	**15,553,819**	**16,654,886**	**16,444,611**	**17,034,501**

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

Departmental Expenditure Account Detail

City Administration	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
City Council - 101				
Personal Services	$ 20,007	$ 18,085	$ 18,085	$ 18,085
Services and Supplies	11,358	27,109	17,500	17,628
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	**$ 31,365**	**45,194**	**35,585**	**35,713**
City Manager - 102				
Personal Services	$ 242,210	321,817	335,101	348,270
Services and Supplies	28,816	22,449	32,771	20,966
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	**$ 271,026**	**344,266**	**367,872**	**369,236**
Finance Department - 104				
Personal Services	$ 364,725	443,247	473,554	539,295
Services and Supplies	107,696	89,526	81,300	72,291
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	**$ 472,421**	**532,773**	**554,854**	**611,586**
Personnel - 103				
Personal Services	$ -	-	-	-
Services and Supplies	28,434	17,418	30,500	30,958
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	**$ 28,434**	**17,418**	**30,500**	**30,958**
Information Services - 105				
Personal Services	$ -	-	-	-
Services and Supplies	271,498	473,730	408,545	414,365
Cost Allocation	-	(196,149)	(163,418)	(165,746)
Capital Outlay	137,084	16,642	50,000	50,000
Total:	**$ 408,582**	**294,223**	**295,127**	**298,619**

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

Departmental Expenditure Account Detail

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
City Attorney - 106				
Personal Services	$ -	-	-	-
Services and Supplies	167,130	275,662	340,000	275,000
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	**$ 167,130**	**275,662**	**340,000**	**275,000**
Public Safety				
Police - 201				
Personal Services	$ 3,403,108	4,010,372	4,293,727	4,329,846
Services and Supplies	1,093,970	1,191,235	1,163,000	1,419,558
Capital Outlay	25,985	77,698	5,000	5,000
Total:	**$ 4,523,063**	**5,279,305**	**5,461,727**	**5,754,404**
Police - Animal Control - 202				
Personal Services	$ 149,257	163,239	201,315	210,197
Services and Supplies	28,942	47,885	51,500	45,375
Capital Outlay	-	-	-	-
Total:	**$ 178,199**	**211,124**	**252,815**	**255,572**
Fire - 203				
Personal Services	$ 1,979,554	2,571,513	2,889,678	2,952,931
Services and Supplies	587,735	711,968	645,625	638,760
Capital Outlay	-	-	-	-
Total:	**$ 2,567,289**	**3,283,481**	**3,535,303**	**3,591,691**
Community Development				
Planning - 301				
Personal Services	$ 319,847	333,165	355,595	269,575
Services and Supplies	172,363	120,522	64,200	44,368
Capital Outlay	-	-	-	-
Total:	**$ 492,210**	**453,687**	**419,795**	**313,943**

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

Departmental Expenditure Account Detail

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Building - 302					
Personal Services	$	361,010	268,196	434,368	436,119
Services and Supplies		113,802	166,243	76,750	67,601
Capital Outlay		-	-	-	-
Total:	**$**	**474,812**	**434,439**	**511,118**	**503,720**
Public Works					
Engineering - 401					
Personal Services	$	350,213	307,278	351,015	405,850
Services and Supplies		20,185	26,023	12,000	12,165
Capital Outlay		-	-	-	-
Total:	**$**	**370,398**	**333,301**	**363,015**	**418,015**
Facilities - 404					
Personal Services	$	73,144	76,043	79,290	82,347
Services and Supplies		39,217	35,800	54,100	44,687
Capital Outlay		-	32,837	-	-
Total:	**$**	**112,361**	**144,680**	**133,390**	**127,034**
Fleet Services - 403					
Personal Services	$	149,354	187,805	237,981	201,287
Services and Supplies		72,719	73,498	66,000	66,990
Capital Outlay		-	-	-	-
Total:	**$**	**222,073**	**261,303**	**303,981**	**268,277**
Streets - 402					
Personal Services	$	343,974	371,749	366,855	442,729
Services and Supplies		130,257	132,368	118,000	119,740
Capital Outlay		-	-	-	-
Total:	**$**	**474,231**	**504,117**	**484,855**	**562,469**

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

Departmental Expenditure Account Detail

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Parks and Recreation					
Swimming Pool - 502					
Personal Services	$	16,067	14,789	16,113	15,397
Services and Supplies		15,639	4,815	43,855	84,898
Capital Outlay		-	-	-	-
Total:	**$**	**31,706**	**19,604**	**59,968**	**100,295**
Parks Maintenance - 501 / 504					
Personal Services	$	202,763	212,024	238,820	218,982
Services and Supplies		76,261	195,665	220,000	186,725
Capital Outlay		-	-	-	-
Total:	**$**	**279,024**	**407,689**	**458,820**	**405,707**
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	549,257	240,000
Services and Supplies		1,140,468	1,150,652	1,213,002	1,165,775
Cost Allocation		-	-	-	-
Appropriation for Contingency		95,843	278,772	250,000	150,000
Appropriation from Designated Reserves		-	-	320,000	-
Reimbursable Costs		-	-	-	-
Capital Outlay		-	-	400,000	-
Total:	**$**	**1,676,798**	**1,951,400**	**2,732,259**	**1,555,775**

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

Departmental Expenditure Account Detail

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Debt Service - 5275				
Facility Improvements	$ -	-	-	-
Pension Obligation Bonds	908,914	890,491	890,326	906,633
Opterra Solar / Backhoe Leases	110,190	97,732	136,295	134,825
Total:	**$ 1,019,104**	**988,223**	**1,026,621**	**1,041,458**
Transfers Out - 5899				
Capital Projects - Fund 180	$ 192,326	45,501	135,000	300,000
Vehicle Replacement - Fund 310	-	-	-	-
Fire Reserve Fund - Fund 121	-	-	-	-
Dorsey Marketplace - 6208 *(Reimbursed)*	-	-	-	-
Total:	**$ 192,326**	**45,501**	**135,000**	**300,000**
Total Appropriations - General Fund	**$ 13,992,552**	**$ 15,827,390**	**$ 17,502,605**	**$ 16,819,472**

Total Personal Services:	**$ 8,415,720**	**$ 9,821,298**	**$ 10,840,754**	**$ 10,710,910**
Total Services and Supplies:	**4,106,490**	**4,762,568**	**4,638,648**	**4,727,850**
Total Cost Allocations:	**-**	**(196,149)**	**(163,418)**	**(165,746)**
Total Capital Outlay:	**163,069**	**127,177**	**455,000**	**55,000**
Total Debt Service:	**1,019,104**	**988,223**	**1,026,621**	**1,041,458**
Total Appropriation Of Designated Reserves:	**-**	**-**	**-**	**-**
Total Reimbursable Costs:	**-**	**-**	**-**	**-**
Total Transfers Out:	**192,326**	**45,501**	**135,000**	**300,000**
Total Appropriation For Contingency:	**95,843**	**278,772**	**250,000**	**250,000**

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

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Measure N Sales Tax	$	-	-	-	-
Measure E Sales Tax		6,634,724	6,987,724	6,900,000	7,250,000
Fire Department Response Reimbursement		23,087	3,576	5,000	5,000
Interest Income		17,371	16,131	25,000	25,000
Other Income		5,790	227,362	-	-
	$	6,680,972	7,234,793	6,930,000	7,280,000
Expenditures:					
Police - Personal Services	$	1,442,142	1,474,359	1,628,988	1,596,647
Police - Non-Personal Services		46,818	129,807	188,475	195,975
Fire - Personal Services		902,742	1,351,543	1,247,207	1,554,398
Fire - Non-Personal Services		95,286	129,072	175,204	168,894
Public Works - Personal Services		-	-	-	-
Public Works - Non-Personal Services		20,433	34,560	-	-
Safety - CalPERS UAAL Amortization		253,308	312,237	194,586	124,036
Safety - Liability Insurance		58,965	70,688	92,121	84,779
Safety - Worker's Compensation Costs		43,734	71,990	59,644	61,135
				-	-
Police - Capital Outlay	$	129,937	283,037	725,000	250,000
Fire - Capital Outlay		265,298	89,489	238,913	981,913
Debt Servce - Parks Funding		-	-	654,000	654,000
Direct Capital Outlay - Streets / Parks / PS		1,011,674	1,794,564	900,000	1,025,000
Transfers Out - Capital Projects Fund		916,780	1,445,910	1,625,000	3,530,000
Transfers Out - Gas Tax Fund		-	-	263,269	-
	$	5,187,117	7,187,256	7,992,407	10,226,777
Excess (deficit) of revenues over expenditures	$	1,493,855	47,537	(1,062,407)	(2,946,777)
Beginning Fund Balance	$	2,933,713	4,427,568	4,475,105	3,412,698
Ending Fund Balance	$	4,427,568	4,475,105	3,412,698	465,921

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

Capital Expenditure Detail

Capital Expenditures	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Police Capital - Vehicles / Buildout	$ 118,900	215,325	175,000	200,000
Police Capital - Equipment	11,037	67,712	50,000	50,000
Fire Capital - Fire Truck	-	-	-	928,000
Fire Capital - Vehicles / Buildout	8,311	8,429	213,913	53,913
Fire Capital - Equipment / Radios	256,987	81,060	25,000	-
63910 - Police Dept. Radio Infrastructure	6,428	921,984	500,000	-
64100 - Lyman Gilmore Field	-	-	-	-
64110 - Park Bathrooms	-	-	-	-
64130 - Minnie Park / Memorial Park Projects		-	-	-
64140 - Measure E Park Projects / Maintenance	1,005,246	872,580	200,000	925,000
63350 - Wolf Creek Train Eng / Enivoronmental	-	-	-	100,000
XXXX - Condon Parking Lot Improvement	-	-	200,000	-
66100 - Bank Street Park Playground Upgrade	-	-	500,000	-
Trf to Gas Tax 61220 - Annual Street Mtc	-	-	368,269	-
Trf to Capital 66101 - Sierra College Fields	-	-	-	1,000,000
Trf to Capital XXXX - Main Street Resealing	-	-	-	200,000
Trf to Capital XXXX - Megenta Drain Restore.	-	-	-	10,000
Trf to Capital 61220 - Annual Street Mtc	-	-	50,000	-
Trf to Capital 61330 - Annual Street Rehab	38,726	389,156	-	-
Trf to Capital 61420 - Pavement Mgmt Plan	1,699	-	-	-
Trf to Capital 63850 - Measure E Street Projects	806,290	-	100,000	1,770,000
Trf to Capital 64140 - Measure E Parks	60,017	47,008	75,000	-
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
Trf to Capital 66006 - Slate Creek Drainage		243,014	-	-
Trf to Capital 66007 - HSIP Improvements	-	2,612	-	50,000
	$ 2,323,689	3,613,000	3,857,182	5,786,913

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 Proposed Budget
Water Fund (Fund 500)

	Actuals FY 2020-21	Actuals FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:				
Water User Fees	$ 2,241,783	2,148,476	2,200,000	2,200,000
Water Connection Fees	184,881	23,000	34,319	10,000
Lease Revenues	45,707	50,843	50,000	50,000
Interest Earnings	126,435	13,234	30,000	40,000
Miscellaneous Revenues	25	1,548	3,000	3,000
Proceeds of Debt	-	-	-	-
Transfers In From Other Funds	-	-	-	-
	$ 2,598,831	2,237,101	2,317,319	2,303,000
Expenditures:				
Administration - Personal Services	$ 154,301	176,048	220,000	233,432
Administration - Non-Personal Services	195,826	132,346	190,000	190,000
Plant - Personal Services	179,566	142,825	165,000	157,633
Plant - Non-Personal Services	455,248	568,331	580,000	580,000
Distribution - Personal Services	183,765	183,134	180,000	217,065
Distribution - Non-Personal Services	152,723	193,708	140,000	140,000
CalPERS UAAL Payment	11,136	22,276	26,428	-
Workers Compensation Expenses	11,376	11,904	20,000	20,000
Debt Service	329,547	402,401	400,680	358,910
Information Technology Cost Allocation	-	98,074	81,709	82,873
Capital Outlay	1,172	28,378	-	-
Capital Expenses	114,845	210,435	165,000	2,230,000
Transfers Out - Capital Projects Fund	29,650	-	700,000	50,000
	$ 1,819,155	2,169,860	2,868,817	4,259,913
Excess (deficit) of revenues over expenditures	$ 779,676	67,241	(551,498)	(1,956,913)
Beginning Fund Balance	$ 2,805,306	3,584,982	3,652,223	3,100,725
Ending Fund Balance	$ 3,584,982	3,652,223	3,100,725	1,143,812
Reserved Fund Balance:				
Safe Drinking Water Loan Debt Svc. Reserve	$ 148,700	148,700	148,700	148,700
Trustee Cash - Capital Leases Payable	-	-	-	-
Pension Reserve	75,000	75,000	75,000	75,000
Working Capital Reserve	325,000	325,000	325,000	250,000
Water System Reinvestment Reserve	360,663	360,663	360,663	360,663
Emergency Reserve	300,000	300,000	300,000	300,000
Connection Fee Capital Reserve	-	-	-	-
Unobligated Fund Balance	$ 2,375,619	2,442,860	1,891,362	9,449

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

Capital Expenditure Detail

Capital Expenditures	Actuals FY 2020-21	Actuals FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
		-	-	-
Trf Capital 61430 - Financial System Replcmt	$ 29,650	-	-	-
Trf Capital 64150 - Memorial Park CDBG Project	-	-	700,000	-
Trf to Capital XXXX - Mill Street Ped Plaza	-	-	-	50,000
XXXX - Water Line Repl - Linden / Church	-	-	-	530,000
65240 - Water Systems Plan	-	-	-	50,000
65280 - 2011 Water Line (Depot Street)	-	-	-	600,000
65300 - Broadview Heights Booster Stn	-	-	-	200,000
65330 - Water Treatment Plant Maintenance	54,105	-	5,000	250,000
65340 - Annual Water System Maintenance	60,727	191,565	150,000	250,000
65340X - Water Sampling Station Rplcmts	-	-	-	250,000
65350 - Annual Flushing Program	-	-	-	100,000
65230 - Water Rate Impact Fee Study	-	18,870	10,000	-
65370 - Richardson St Line Replacement	13	-	-	-
	$ 144,495	210,435	865,000	2,280,000

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

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Wastewater Service Fees	$	4,792,139	4,910,741	4,750,000	4,750,000
Industrial Waste Permits		362,183	243,645	250,000	250,000
Sewer Connection Fees		428,155	177,005	406,351	50,000
Grants		1,513,809	-	-	-
Lease Agreement Revenues		-	-	-	-
Miscellaneous Revenues		-	-	-	-
Interest Earnings		16,668	25,878	75,000	225,000
Expense Reimbursements		-	-	-	-
Gain on Sales of Assets		-	-	-	-
Transfers In From Other Funds		-	-	-	-
	$	7,112,954	5,357,269	5,481,351	5,275,000
Expenditures:					
Administration - Personal Services	$	182,033	230,279	260,000	296,471
Administration - Non-Personal Services		385,774	263,491	325,000	325,000
Plant - Personal Services		784,471	597,945	640,000	611,153
Plant - Non-Personal Services		1,259,149	998,174	1,350,000	1,350,000
Collection - Personal Services		184,535	118,085	160,000	172,296
Collection - Non-Personal Services		90,433	168,376	80,000	80,000
CalPERS UAAL Payment		32,675	48,726	44,844	-
Workers Compensation Costs		28,994	22,774	32,575	33,000
Debt Service		1,448,310	1,515,867	1,467,153	931,589
Information Technology Cost Allocation		-	98,074	81,709	82,873
Other Expenses		-	-	-	-
Capital Outlay - Equipment		-	124,369	-	-
Capital Expenses		1,429,108	30,369	45,000	5,110,000
Transfers Out - Capital Projects Fund		29,650	-	-	-
	$	5,855,132	4,216,529	4,486,281	8,992,382
Excess (deficit) of revenues over expenditures	$	1,257,822	1,140,740	995,070	(3,717,382)
Beginning Fund Balance	$	5,948,751	7,206,573	8,347,313	9,342,383
Ending Fund Balance	$	7,206,573	8,347,313	9,342,383	5,625,001
Reserved Fund Balance:					
Bond Reserve	$	-	-	-	-
Trustee Cash - Leases and Other Debt		1,109,052	585,453	-	-
FHMA Debt Service Reserve		134,362	134,362	134,362	134,362
Glenbrook Sewer Improvement Reserve		-	-	-	-
Working Capital Reserve		850,000	850,000	850,000	850,000
Pension Reserve		175,000	175,000	175,000	175,000
System Reinvestment Reserve		1,735,887	1,735,887	1,735,887	1,735,887
Emergency Reserve		750,000	750,000	750,000	750,000
Connection Fee Capital Reserve		-	-	-	-
Unobligated Fund Balance	$	2,452,272	4,116,611	5,697,134	1,979,752

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

Capital Expenditure Detail

Capital Expenditures	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Trf Capital 61430 - Financial System Replcmt	$ 29,650	-	-	-
66590 - NPDES 2008-13	-	-	-	60,000
66820 - Annual Sewer Maintenance	20,157	895	15,000	200,000
66890 - Annual WWTP Projects	154,261	141	5,000	2,200,000
66960 - 2018 WWTP Improvements Project	1,247,245	-	5,000	50,000
66940 - Slate Creek Lift Station	7,445	4,711	5,000	600,000
XXXX - Sewer Lining Project	-	-	-	2,000,000
65230 - Sewer Rate Study	-	24,622	15,000	-
	$ 1,458,758	30,369	45,000	5,110,000

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

Revenues:		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Section 2103 Apportionment	$	85,832	102,053	116,885	134,935
Section 2105 Apportionment		65,543	71,718	82,164	89,355
Section 2106 Apportionment		92,323	107,667	106,233	115,282
Section 2107 Apportionment		88,690	79,655	98,427	107,327
Section 2107.5 Apportionment		3,000	3,000	3,000	3,000
Road Repair / Accountability Act / Loan Repay		238,498	263,269	295,329	336,615
Proposition 42 Local Improvements		-	-	-	-
LTF / RSTP Funding (NCTC Pass-Through)		-	-	-	-
Transfers In - Measure E Fund		-	-	263,269	-
Interest Earnings		3,497	1,528	5,000	5,000
	$	577,383	628,890	970,307	791,514
Expenditures:					
Capital Outlay - Street Sweeper	$	-	-	-	-
Transfers Out - General Fund		-	-	3,000	3,000
Transfers Out - Traffic Safety Fund		175,147	134,079	140,000	136,800
Transfers Out - Capital Projects Fund		631,620	187,005	1,010,000	861,000
	$	806,767	321,084	1,153,000	1,000,800
Excess (deficit) of revenues over expenditures	$	(229,384)	307,806	(182,693)	(209,286)
Beginning Fund Balance	$	324,017	94,633	402,439	219,746
Ending Fund Balance	$	94,633	402,439	219,746	10,460

Capital Expenditure Detail

Capital Expenditures		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Trf to Capital 61220 - Street Maintenance	$	122,296	11,631	100,000	156,000
Trf to Capital 61300 - Dorsey Drive		-	-	-	-
Trf to Capital 61330 - Street Rehab		505,000	175,000	750,000	295,000
Trf to Capital 61420 - Pavement Mgt Plan		-	-	-	-
Trf to Capital 63630 - Annual Sidewalks		4,324	374	25,000	30,000
Trf to Capital 63350 - Wolf Creek Trail		-	-	-	-
Trf to Capital 63450 - McCourtney Road ATP		-	-	-	10,000
Trf to Capital XXXX - S. Auburn Street Renov		-	-	-	330,000
Trf to Capital XXXX - Bennett St Bridge		-	-	35,000	40,000
	$	631,620	187,005	910,000	861,000

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

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Parking Citation Revenue	$	19,452	25,500	20,000	20,000
Transfer In - Gas Tax Fund		175,147	134,079	140,000	136,800
Expense Reimbursements		-	-	-	-
Interest Earnings		(90)	-	100	100
	$	194,509	159,579	160,100	156,900
Expenditures:					
Utilities Costs	$	108,076	119,600	125,000	130,000
Professional Services / Contracts		52,408	41,500	30,000	30,000
Parking Citations		-	-	1,000	1,000
	$	160,484	161,100	156,000	161,000
Excess (deficit) of revenues over expenditures	$	34,025	(1,521)	4,100	(4,100)
Beginning Fund Balance	$	(32,504)	1,521	-	4,100
Ending Fund Balance	$	1,521	-	4,100	-

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

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Strike Team Revenues	$	131,212	107,230	50,000	50,000
Other Revenues		-	899	-	-
Interest Earnings		825	972	2,000	2,000
	$	132,037	109,101	52,000	52,000
Expenditures:					
Fire Department Expenditures	$	27,359	70,554	100,000	100,000
	$	27,359	70,554	100,000	100,000
Excess (deficit) of revenues over expenditures	$	104,678	38,547	(48,000)	(48,000)
Beginning Fund Balance	$	82,234	186,912	225,459	177,459
Fund Balance Reserved - Nev. City Apparatus	$	-	15,000	15,000	15,000
Ending Fund Balance	$	186,912	210,459	162,459	114,459

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

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Other Revenues	$	-	-	-	-
Interest Earnings		14	11	25	25
	$	14	11	25	25
Expenditures:					
Safety Expenditures	$	-	-	-	-
	$	-	-	-	-
Excess (deficit) of revenues over expenditures	$	14	11	25	25
Beginning Fund Balance	$	4,515	4,529	4,540	4,565
Ending Fund Balance	$	4,529	4,540	4,565	4,590

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

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:				
Grant Revenues	120,424	114,041	74,599	500,000
Interest Earnings	-	-	-	-
	120,424	114,041	74,599	500,000
Expenditures:				
EPA Site Assessment Expenditures	121,841	122,632	51,438	500,000
	121,841	122,632	51,438	500,000
Excess (deficit) of revenues over expenditures	(1,417)	(8,591)	23,161	-
Beginning Fund Balance	(13,153)	(14,570)	(23,161)	-
Ending Fund Balance	(14,570)	(23,161)	-	-

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

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Local Drainage Impact Fees	$	38,625	10,591	10,440	-
Parking in Lieu Fees		-	14,518	-	-
Fire Services Impact Fees		64,197	14,461	7,846	-
Police Services Impact Fees		25,249	7,144	7,841	-
Admin / General Facilities Impact Fees		34,525	7,245	2,602	-
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	-
GV Transportation Improvement Impact Fees		231,586	53,300	157,859	-
GV Transportation Administrative Fees		6,137	529	1,579	-
Glenbrook Basin Traffic Impact Fees		1,388	1,729	4,004	-
McKnight Way Recapture Impact Fees		5,580	-	-	-
Interest Earnings		28,391	14,098	75,000	75,000
	$	650,120	161,547	283,190	75,000
Expenditures:					
Police Department Capital Outlay	$	-	17,795	-	-
Fire Department Capital Outlay		-	103,828	-	-
City Hall / Park Impvmts Capital Outlay		-	24,157	-	-
Property Purchase / Regional Circulation			284,996	269,436	-
Transfers Out - General Fund		-	-	-	-
Net Transfers Out - Capital Projects Fund		-	-	571,621	2,356,181
	$	-	430,776	841,057	2,356,181
Excess (deficit) of revenues over expenditures	$	650,120	(269,229)	(557,867)	(2,281,181)
Beginning Fund Balance	$	2,959,039	3,609,159	3,339,930	2,782,063
Ending Fund Balance	$	3,609,159	3,339,930	2,782,063	500,882

Capital Expenditure Detail

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Capital Expenditures					
Trf Capital 66005 - Mill Street Ped Mall.	$	-	-	561,621	-
Trf Capital 61100 - Storm Drain Plan		-	-	-	300,000
Trf Capital 63452 - Centennial Dr Realignment		-	-	-	1,200,000
Trf Capital 63440 - Mill Street Parking Lot		-	-	10,000	506,181
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		-	-	-	-
Trf Capital 63360 - Wolf Creek Trail		-	-	-	-
	$	-	-	571,621	2,356,181

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

Fund Balance Detail

Fund Balances		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. 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
Reserve for Police Services		45,736	35,085	42,926	42,926
Reserve for Fire Services		101,592	12,225	20,071	20,071
Reserve for Admin / General Facilties		71,759	79,004	81,606	81,606
Reserve for Regional Circulation		801,177	516,181	506,181	-
Reserve for Regional Drainage		153,994	153,994	153,994	3,994
Reserve for Parks and Recreation		266,011	303,943	50,526	50,526
Reserve for SMA Map Act Fees		39,292	39,292	39,292	39,292
Reserve for GVTIF		1,261,370	1,314,670	1,472,529	72,529
Reserve for GVTIF Administration		27,407	27,936	29,515	29,515
Reserve for Glenbrook Basin		5,032	6,761	10,765	10,765
Reserve for Glenbrook Basin Administration		268	268	268	268
Reserve for McKnight Recapture		15,958	15,958	15,958	15,958
Unobligated Fund Balance		(7,412)	(17,471)	57,529	132,529
	$	3,609,159	3,339,930	2,782,063	500,882

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

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Transfers In - General Fund	$	-	-	-	-
Transfers In - Measure N Fund		-	-	-	-
Other Revenues - Surplus Sales		131,249	14,585	-	-
Interest Earnings		12	190	-	-
	$	131,261	14,775	-	-
Expenditures:					
Capital Outlay - Vehicle Replacement	$	-	110,842	-	-
Vehicle Lease Expenses		31,476	36,556	34,962	2,694
	$	31,476	147,398	34,962	2,694
Excess (deficit) of revenues over expenditures	$	99,785	(132,623)	(34,962)	(2,694)
Beginning Fund Balance	$	70,494	170,279	37,656	2,694
Ending Fund Balance	$	170,279	37,656	2,694	-

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

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Other Revenues	$	-	-	-	-
Interest Earnings		316	418	1,000	2,500
	$	316	418	1,000	2,500
Expenditures:					
Park Expenditures	$	-	-	-	-
	$	-	-	-	-
Excess (deficit) of revenues over expenditures	$	316	418	1,000	2,500
Beginning Fund Balance	$	101,409	101,725	102,143	103,143
Ending Fund Balance	$	101,725	102,143	103,143	105,643

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

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

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

Revenues:	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Federal Aid / FEMA	-	-	-	-
Misc. Intergovernmental Revenue	-	-	608,687	-
RSTP Funding	240,000	150,000	-	300,000
HSIP Funding	-	-	-	250,000
Miscellaneous Grants	532,645	-	50,590	750,000
CARES Act Funding	158,846	-	-	-
CDBG Federal Grant	-	2,416,473	600,000	-
CMAQ / SRF / HBSP / ATP Misc Grant Revenues	457,846	21,719	120,000	1,385,000
CSRAA Funding	-	-	-	64,000
General Expense Reimbursements	5,146	3,506	3,000	-
General Fund Direct Funding (Mill St Ped Plz)	-	-	400,000	-
General Fund Reserve Funding (Fuel Stn)	-	-	320,000	-
Transfers In - General Fund	192,326	45,501	135,000	300,000
Transfer In - Measure E Fund	916,780	1,445,911	1,625,000	3,530,000
Transfer In - Gas Tax Fund	631,620	187,005	1,010,000	861,000
Transfers In - Mitigation Fee Fund	-	-	571,621	2,356,181
Transfers In - Spl Proj Fund	1,324,385	688,038	5,510,329	3,000,000
Transfers In - Water Fund	29,650	-	700,000	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	11,654,227	12,846,181

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

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Capital Projects Expenditures:				
Undistributed Capital	-	34,222	-	-
61100 - Storm Drain Plan	-	-	-	300,000
61220 - 2009 Street Maintenance Projects	122,296	11,631	150,000	220,000
61330 - Annual Street Rehabilitation	783,426	714,156	850,000	555,000
61360 - Annual Storm Drain Maintenance	46,379	23,518	35,000	50,000
61380 - COVID-19 Expenditures	156,214	-	-	-
61390 - PSPS Grant Projects	43,324	3,938	-	-
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	-	-
62610 - NCTC Planning	5,707	3,701	3,000	-
XXXX - Condon / Scotten Field	-	-	3,000,000	-
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	165,150	-
63300 - Main Street Resealing	-	-	-	200,000
63350 - Wolf Creek Trail Project Study Report	49,129	109,144	120,000	-
63370 - Condon Connector	461,327	-	-	-
63440 - Mill Streert Parking Lot	4,189	5,600	10,000	506,181
63450 - McCourtney Road Ped Imp	2,004	-	10,000	810,000
63451 - Bennett & Ophir Circulation	-	-	-	200,000
63452 - Centennial Drive Realignment	-	-	-	1,200,000
XXXX - S Auburn / Colfax Roundabout	-	-	-	300,000
XXXX - Magenta Drain Restoration	-	-	-	40,000
XXXX - Streetlight Ownership Conversion	-	-	-	200,000
XXXX - Southern Sphere Infrastructure Study	-	-	-	200,000
XXXX - S. Auburn Street Renovation	-	-	-	1,100,000
63630 - Annual Sidewalk Repairs / Maintenance	4,324	374	25,000	30,000
63740 - Florance Avenue Project	-	-	-	-
63750 - Playground Maintenance Projects	162	-	50,000	50,000
XXXX - Bennett Street Bridge	-	-	35,000	115,000
63820 - Maston Creek Phase I	-	-	-	150,000
63850 - Measure E Street Rehabilitation	806,290	9,636	100,000	1,770,000
63900 - Aerial Survey Update	39,959	7,993	-	-
61390 - Fuel Station Installation	-	-	360,000	-
64140 - Meas. E Park Prj (Condon Skate Park)	60,016	47,008	75,000	-
64150 - CDBG Memorial Park Facility Impv	366,094	3,553,714	1,700,000	-
66005 - Mill Street Pedestrian Plaza	2,030	575,421	4,471,950	550,000
66007 - HSIP Improvements	-	2,611	-	300,000
66006 - Slate Creek Drainage	-	243,014	-	-
	3,391,974	5,992,022	11,160,100	12,846,181
Excess (deficit) of revenues over expenditures	1,493,014	(639,963)	494,127	-
Beginning Fund Balance	(1,389,399)	103,615	(536,348)	(42,221)
Ending Fund Balance	103,615	(536,348)	(42,221)	(42,221)

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

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Intergovernmental Revenue	$	-	404,523	1,950,000	-
RTMF Reimbursements		124,000	307,666	-	-
Debt Proceeds - Parks Projects		-	6,003,493		
ARPA Funding		-	1,533,049	1,533,049	-
Interest Earnings		5,038	24,094	500	150,000
	$	129,038	8,272,825	3,483,549	150,000
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		-	-	3,000,000	-
Trf to Capital 63260 - Storm Damage Repairs		1,320,196	-	-	-
Trf to Capital 66005 - Mill Street Ped Plaza		-	575,421	2,510,329	-
Trf to Capital 61400 - ARPA Expenditures		-	112,617	-	-
Trf to Capital 63440 - Mill Street Parking Lot		4,189	-	-	-
	$	1,324,385	723,866	5,510,329	3,000,000
Excess (deficit) of revenues over expenditures	$	(1,195,347)	7,548,959	(2,026,780)	(2,850,000)
Beginning Fund Balance	$	1,661,406	466,059	8,015,018	5,988,238
Ending Fund Balance	$	466,059	8,015,018	5,988,238	3,138,238

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
Whispering Pines Improvement District - L&L Fund (Fund 210)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Assessments	$	24,702	24,840	27,454	29,100
Interest Earnings		159	(441)	400	500
	$	24,861	24,399	27,854	29,600
Expenditures:					
Personal Services	$	534	697	604	500
Operating Materials		-	-	-	-
Utilities		13,128	12,848	9,000	10,000
Outside Services		7,476	5,940	7,000	44,050
Other Expenditures		241	249	249	250
	$	21,379	19,734	16,853	54,800
Excess (deficit) of revenues over expenditures	$	3,482	4,665	11,001	(25,200)
Beginning Fund Balance	$	35,068	38,550	43,215	54,216
Ending Fund Balance	$	38,550	43,215	54,216	29,016

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
Litton Business Park Improvement District - L&L Fund (Fund 211)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Assessments	$	5,628	5,694	6,179	5,791
Interest Earnings		46	(94)	40	100
	$	5,674	5,600	6,219	5,891
Expenditures:					
Personal Services	$	622	394	250	350
Operating Materials		-	-	-	-
Utilities		1,834	2,319	2,500	1,500
Outside Services		15,020	850	2,500	3,711
Other Expenditures		226	226	226	230
	$	17,702	3,789	5,476	5,791
Excess (deficit) of revenues over expenditures	$	(12,028)	1,811	743	100
Beginning Fund Balance	$	17,450	5,422	7,233	7,976
Ending Fund Balance	$	5,422	7,233	7,976	8,076

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
Morgan Ranch Improvement District - L&L Fund (Fund 212)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Assessments	$	24,475	24,799	26,811	28,416
Interest Earnings		97	(214)	40	400
	$	24,572	24,585	26,851	28,816
Expenditures:					
Personal Services	$	346	395	311	296
Operating Materials		-	-	-	-
Utilities		8,015	9,354	7,500	8,900
Outside Services		11,463	7,441	8,000	45,000
Other Expenditures		201	210	210	220
	$	20,025	17,400	16,021	54,416
Excess (deficit) of revenues over expenditures	$	4,547	7,185	10,830	(25,600)
Beginning Fund Balance	$	15,837	20,384	27,569	38,399
Ending Fund Balance	$	20,384	27,569	38,399	12,799

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
Ventana Sierra Improvement District (Fund 213)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Assessments	$	3,127	3,100	3,200	3,390
Interest Earnings		16	(62)	40	25
	$	3,143	3,038	3,240	3,415
Expenditures:					
Personal Services	$	1,238	885	290	190
Operating Materials		-	-	-	-
Utilities		2,055	2,525	2,100	1,700
Outside Services		1,604	1,452	2,000	1,400
Other Expenditures		201	210	110	100
	$	5,098	5,072	4,500	3,390
Excess (deficit) of revenues over expenditures	$	(1,955)	(2,034)	(1,260)	25
Beginning Fund Balance	$	7,946	5,991	3,957	2,697
Ending Fund Balance	$	5,991	3,957	2,697	2,722

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
Scotia Pines Improvement District (Fund 214)

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:				
Assessments	$ 3,768	3,917	4,234	4,448
State Reimbursements - Other	17,717	-	-	-
Interest Earnings	39	(77)	-	-
	$ 21,524	3,840	4,234	4,448
Expenditures:				
Personal Services	$ 848	298	314	200
Operating Materials	-	-	-	-
Utilities	1,021	1,228	700	800
Outside Services	1,554	6,742	10,000	300
Other Expenditures	228	210	230	180
	$ 3,651	8,478	11,244	1,480
Excess (deficit) of revenues over expenditures	$ 17,873	(4,638)	(7,010)	2,968
Beginning Fund Balance	$ (10,079)	7,794	3,156	(3,854)
Ending Fund Balance	$ 7,794	3,156	(3,854)	(886)

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
Morgan Ranch 2003-1 Improvement District - MA (Fund 215)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Assessments	$	1,200	480	480	480
Interest Earnings		53	(238)	150	180
	$	1,253	242	630	660
Expenditures:					
Personal Services	$	401	592	285	265
Operating Materials		-	-	-	-
Utilities		-	-	-	-
Outside Services		20	-	-	10,000
Other Expenditures		212	210	215	215
	$	633	802	500	10,480
Excess (deficit) of revenues over expenditures	$	620	(560)	130	(9,820)
Beginning Fund Balance	$	18,705	19,325	18,765	18,895
Ending Fund Balance	$	19,325	18,765	18,895	9,075

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
Morgan Ranch West BAD (Fund 216)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Assessments	$	1,200	750	750	750
Interest Earnings		28	(135)	100	100
	$	1,228	615	850	850
Expenditures:					
Personal Services	$	401	592	200	275
Operating Materials		-	-	-	-
Utilities		-	-	-	-
Outside Services		20	-	-	5,260
Other Expenditures		213	213	213	215
	$	634	805	413	5,750
Excess (deficit) of revenues over expenditures	$	594	(190)	437	(4,900)
Beginning Fund Balance	$	10,277	10,871	10,681	11,118
Ending Fund Balance	$	10,871	10,681	11,118	6,218

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
Morgan Ranch West Improvement District - L&L (Fund 217)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Assessments	$	500	500	500	500
Interest Earnings		28	(103)	10	80
	$	528	397	510	580
Expenditures:					
Personal Services	$	267	392	100	180
Operating Materials		-	-	-	-
Utilities		100	129	125	100
Outside Services		20	-	-	7,500
Other Expenditures		213	213	213	220
	$	600	734	438	8,000
Excess (deficit) of revenues over expenditures	$	(72)	(337)	72	(7,420)
Beginning Fund Balance	$	8,353	8,281	7,944	8,016
Ending Fund Balance	$	8,281	7,944	8,016	596

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
Ridge Meadows Improvement District - L&L (Fund 218)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Assessments	$	9,268	9,144	8,000	8,000
Interest Earnings		72	(201)	200	100
	$	9,340	8,943	8,200	8,100
Expenditures:					
Personal Services	$	797	782	500	300
Operating Materials		-	-	-	-
Utilities		720	640	750	650
Outside Services		6,994	6,336	15,000	8,930
Other Expenditures		219	219	230	220
	$	8,730	7,977	16,480	10,100
Excess (deficit) of revenues over expenditures	$	610	966	(8,280)	(2,000)
Beginning Fund Balance	$	17,058	17,668	18,634	10,354
Ending Fund Balance	$	17,668	18,634	10,354	8,354

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
Ridge Meadows BAD (Fund 219)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Assessments	$	4,052	1,850	1,850	700
Interest Earnings		55	(181)	100	150
	$	4,107	1,669	1,950	850
Expenditures:					
Personal Services	$	613	789	100	285
Operating Materials		-	-	-	-
Utilities		-	-	-	-
Outside Services		20	-	-	6,200
Other Expenditures		219	219	215	215
	$	852	1,008	315	6,700
Excess (deficit) of revenues over expenditures	$	3,255	661	1,635	(5,850)
Beginning Fund Balance	$	11,079	14,334	14,995	16,630
Ending Fund Balance	$	14,334	14,995	16,630	10,780

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
Downtown Assessment District Fund (Fund 770)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Downtown Assessments	$	59,200	56,362	58,000	58,000
Interest Earnings		89	(427)	250	250
	$	59,289	55,935	58,250	58,250
Expenditures:					
DTA Community Contribution	$	66,821	50,000	60,000	60,000
Other Expenditures		-	-	-	-
	$	66,821	50,000	60,000	60,000
Excess (deficit) of revenues over expenditures	$	(7,532)	5,935	(1,750)	(1,750)
Beginning Fund Balance	$	24,722	17,190	23,125	21,375
Ending Fund Balance	$	17,190	23,125	21,375	19,625

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
Grass Valley Successor Agency Fund (Fund 780)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
RPTTF Revenue	$	785,096	317,185	608,730	603,630
Other Revenues		10,000	47,507	41,745	-
Interest Earnings		14,752	3,413	5,000	12,500
Proceeds from Debt - Net		-	-	-	-
Transfer In from RORF Housing Fund		-	-	-	-
	$	809,848	368,105	655,475	616,130
Expenditures:					
Personal Services	$	61,935	82,415	82,000	35,000
Non-Personal Services		9,118	22,187	15,000	15,000
Debt Payments		1,022,060	1,019,153	5,258,609	595,890
Transfer to Speical Projects Fund (ROPS Ob.)		-	-	-	-
	$	1,093,113	1,123,755	5,355,609	645,890
Excess (deficit) of revenues over expenditures	$	(283,265)	(755,650)	(4,700,134)	(29,760)
Beginning Fund Balance	$	6,367,056	6,083,791	5,328,141	628,007
Ending Fund Balance	$	6,083,791	5,328,141	628,007	598,247

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
02-HOME-0586 Fund (Fund 230)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Program Income Revenues	$	29,536	-	-	-
Interest Earnings / Accrued Interest		3,177	32,713	32,713	32,713
	$	32,713	32,713	32,713	32,713
Expenditures:					
Loans Provided	$	-	-	-	-
Administrative Expenses		-	-	-	-
	$	-	-	-	-
Excess (deficit) of revenues over expenditures	$	32,713	32,713	32,713	32,713
Program Income / Cash Balance:	$	-	-	-	-
Loan Receivable Balance:	$	4,290,378	4,323,091	4,355,804	4,388,517

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
09-HOME-6272 Fund (Fund 231)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Grant Revenues	$	-	-	-	-
Loan Payoffs		56,000	63,430	138,600	-
Interest Earnings / Accrued Interest		11,576	6,733	30,935	10,000
	$	67,576	70,163	169,535	10,000
Expenditures:					
Loans Provided	$	-	-	-	-
Administrative Expenses		-	-	-	-
	$	-	-	-	-
Excess (deficit) of revenues over expenditures	$	67,576	70,163	169,535	10,000
Program Income / Cash Balance:	$	-	550,261	719,795	719,795
Loan Receivable Balance:	$	337,798	278,688	140,088	150,088

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
12-HOME-8564 Fund (Fund 232)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Grant Revenues	$	-	-	-	-
Loan Payoffs		-	140,774	-	-
Interest Earnings / Accrued Interest		10,334	8,885	5,000	5,000
	$	10,334	149,659	5,000	5,000
Expenditures:					
Loans Provided	$	-	-	-	-
Administrative Costs		15	-	-	-
Transfers Out to Other Funds		-	149,659	-	-
	$	15	149,659	-	-
Excess (deficit) of revenues over expenditures	$	10,319	-	5,000	5,000
Program Income / Cash Balance:	$	-	-	-	-
Loan Receivable Balance:	$	406,559	265,785	270,785	275,785

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
HOME Grant Fund (Fund 233)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Grant Revenues	$	-	-	-	-
Recapture / Re-Use Fees / Loan Payoffs		57,238	7,114	-	-
Transfers In			19,544	-	-
Interest Earnings / Accrued Interest		48,403	10,117	10,000	10,000
	$	105,641	36,775	10,000	10,000
Expenditures:					
Loans Provided	$	-	-	-	-
Transfers Out		-	-	-	-
Administrative Expenses		14,855	29,305	-	-
	$	14,855	29,305	-	-
Excess (deficit) of revenues over expenditures	$	90,786	7,470	10,000	10,000
Program Income / Cash Balance:	$	1,095	-	-	-
Loan Receivable Balance:	$	812,364	817,728	827,728	837,828

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
99-HOME-0369 Fund (Fund 234)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Grant Revenues	$	-	-	-	-
Loans Paid Off		100,405	-	-	-
Transfers In		379,374	-		
Interest Earnings / Accrued Interest		35,749	1,108	2,500	2,500
	$	515,528	1,108	2,500	2,500
Expenditures:					
Loans Provided	$	-	75,000	-	-
Transfers Out		-	440,625	-	-
Bad Debt Expense		-	-	-	-
Administrative Expenses		-	3	-	-
	$	-	515,628	-	-
Excess (deficit) of revenues over expenditures	$	515,528	(514,520)	2,500	2,500
Program Income / Cash Balance:	$	515,628	-	-	-
Loan Receivable Balance:	$	312,109	388,217	390,717	393,217

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
00-HOME-0461 Fund (Fund 235)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Grant Revenues	$	-	-	-	-
Loan Payoffs		-	-	-	-
Transfers In		-	-	-	-
Interest Earnings / Accrued Interest		48,184	48,184	48,184	48,184
	$	48,184	48,184	48,184	48,184
Expenditures:					
Loans Provided	$	-	-	-	-
Transfers Out		-	-	-	-
Bad Debt Expense		-	-	-	-
Administrative Expenses		-	-	-	-
	$	-	-	-	-
Excess (deficit) of revenues over expenditures	$	48,184	48,184	48,184	48,184
Program Income / Cash Balance:	$	-	-	-	-
Loan Receivable Balance:	$	1,778,985	1,827,169	1,875,353	1,923,537

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
00-HOME-14968 Fund (Fund 236)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Grant Revenues	$	-	-	-	425,000
Loan Payoffs		-	-	-	-
Transfers In		-	78,824	-	-
Interest Earnings / Accrued Interest		-	-	1,500	1,500
	$	-	78,824	1,500	426,500
Expenditures:					
Loans Provided	$	-	75,000	-	400,000
Transfers Out		-	-	-	-
Bad Debt Expense		-	-	-	-
Administrative Expenses		3,824	3,824	-	25,000
	$	3,824	78,824	-	425,000
Excess (deficit) of revenues over expenditures	$	(3,824)	-	1,500	1,500
Program Income / Cash Balance:	$	(3,824)	-	-	-
Loan Receivable Balance:	$	-	75,234	76,734	478,234

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
04-STBG-1960 Fund (Fund 240)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Grant Revenues	$	-	-	-	-
Loan Payoffs		321	198,375	300	300
Transfers In		-	-	-	-
Interest Earnings / Accrued Interest		879	4,629	800	800
	$	1,200	203,004	1,100	1,100
Expenditures:					
Loans Provided	$	-	-	-	-
Transfers Out		1,984	166,734	-	-
Bad Debt Expense		-	-	-	-
Administrative Expenses		312	36,270	300	300
	$	2,296	203,004	300	300
Excess (deficit) of revenues over expenditures	$	(1,096)	-	800	800
Program Income / Cash Balance:	$	-	-	800	1,600
Loan Receivable Balance:	$	270,508	72,133	71,833	71,533

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
CDBG Fund (Fund 241)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Grant Revenues	$	-	-	-	-
Loan Payoffs		-	-	-	-
Transfers In		-	361,580	-	-
Interest Earnings / Accrued Interest		-	(4,553)	1,000	1,000
	$	-	357,027	1,000	1,000
Expenditures:					
Loans Provided			-	-	-
Transfers Out	$	-	394,948	-	-
Bad Debt Expense		-	-	-	-
Administrative Expenses		-	7,277	5,000	5,000
	$	-	402,225	5,000	5,000
Excess (deficit) of revenues over expenditures	$	-	(45,198)	(4,000)	(4,000)
Program Income / Cash Balance:	$	166,438	122,492	118,492	114,492
Loan Receivable Balance:	$	-	-	-	-

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
CDBG Revolving Fund (Fund 242)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Grant Revenues	$	-	-	-	-
Loan Payoffs		-	361,985	-	-
Transfers In		-	-	-	-
Interest Earnings / Accrued Interest		3,945	2,650	1,000	1,000
	$	3,945	364,635	1,000	1,000
Expenditures:					
Loans Provided	$	-	-	-	-
Transfers Out		69,349	178,840	-	-
Bad Debt Expense		-	187,441	-	-
Administrative Expenses		988	430	300	300
	$	70,337	366,711	300	300
Excess (deficit) of revenues over expenditures	$	(66,392)	(2,076)	700	700
Program Income / Cash Balance:	$	1,041	-	700	1,400
Loan Receivable Balance:	$	539,379	177,393	177,393	177,393

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
CDBG Revolving Loan Fund (Fund 243)

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:				
Grant Revenues	$ -	-	-	-
Loan Payoffs	65,147	16,053	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	3,004	-	-	-
	$ 68,151	16,053	-	-
Expenditures:				
Loans Provided	$ -	-	-	-
Transfers Out	231,477	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	208	16,053	-	-
	$ 231,685	16,053	-	-
Excess (deficit) of revenues over expenditures	$ (163,534)	-	-	-
Program Income / Cash Balance:	$ 161	-	-	-
Loan Receivable Balance:	$ 117,551	101,498	101,498	101,498

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
CDBG Housing Fund (Fund 244)

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:				
Grant Revenues	$ -	-	-	-
Loan Payoffs	52,857	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	-	-	-	-
	$ 52,857	-	-	-
Expenditures:				
Loans Provided	$ -	-	-	-
Transfers Out	68,857	-	-	-
Bad Debt Expense	-	4,203	-	-
Administrative Expenses	-	-	-	-
	$ 68,857	4,203	-	-
Excess (deficit) of revenues over expenditures	$ (16,000)	(4,203)	-	-
Program Income / Cash Balance:	$ -	-	-	-
Loan Receivable Balance:	$ 4,203	-	-	-

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
86-STBG-217 Fund (Fund 245)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Grant Revenues	$	-	-	-	-
Loan Payoffs		-	-	-	-
Transfers In		-	-	-	-
Interest Earnings / Accrued Interest		-	-	-	-
	$	-	-	-	-
Expenditures:					
Loans Provided	$	-	-	-	-
Transfers Out		-	-	-	-
Bad Debt Expense		-	37	-	-
Administrative Expenses		-	-	-	-
	$	-	37	-	-
Excess (deficit) of revenues over expenditures	$	-	(37)	-	-
Program Income / Cash Balance:	$	-	-	-	-
Loan Receivable Balance:	$	37	-	-	-

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
91-STBG-467 Fund (Fund 246)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Grant Revenues	$	-	-	-	-
Loan Payoffs		49,250	-	-	-
Transfers In		-	-	-	-
Interest Earnings / Accrued Interest		176	-	-	-
	$	49,426	-	-	-
Expenditures:					
Loans Provided	$	-	-	-	-
Transfers Out		50,497	-	-	-
Bad Debt Expense		-	-	-	-
Administrative Expenses		-	-	-	-
	$	50,497	-	-	-
Excess (deficit) of revenues over expenditures	$	(1,071)	-	-	-
Program Income / Cash Balance:	$	-	-	-	-
Loan Receivable Balance:	$	-	-	-	-

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
95-STBG-897 Fund (Fund 247)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Grant Revenues	$	-	-	-	-
Loan Payoffs		2,582	2,437	2,500	2,500
Transfers In		-	-	-	-
Interest Earnings / Accrued Interest		730	599	700	700
	$	3,312	3,036	3,200	3,200
Expenditures:					
Loans Provided	$	-	-	-	-
Transfers Out		6,304	2,816	-	-
Bad Debt Expense		-	-	-	-
Administrative Expenses		240	220	200	200
	$	6,544	3,036	200	200
Excess (deficit) of revenues over expenditures	$	(3,232)	-	3,000	3,000
Program Income / Cash Balance:	$	-	-	3,000	6,000
Loan Receivable Balance:	$	22,919	20,482	17,982	15,482

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
97-STBG-1118 Fund (Fund 248)

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:				
Grant Revenues	$ -	-	-	-
Loan Payoffs	70,571	-	-	-
Transfers In	-	-	-	-
Interest Earnings / Accrued Interest	979	-	-	-
	$ 71,550	-	-	-
Expenditures:				
Loans Provided	$ -	-	-	-
Transfers Out	-	-	-	-
Bad Debt Expense	-	-	-	-
Administrative Expenses	-	-	-	-
	$ -	-	-	-
Excess (deficit) of revenues over expenditures	$ 71,550	-	-	-

Program Income / Cash Balance:	$ -	-	-	-
Loan Receivable Balance:	$ -	-	-	-

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
99-STBG-1362 Fund (Fund 249)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget / Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Grant Revenues	$	-	-	-	-
Loan Payoffs		-	-	-	-
Transfers In		-	-	-	-
Interest Earnings / Accrued Interest		-	-	-	-
	$	-	-	-	-
Expenditures:					
Loans Provided	$	-	-	-	-
Transfers Out		-	-	-	-
Bad Debt Expense		-	-	-	-
Administrative Expenses		-	-	-	-
	$	-	-	-	-
Excess (deficit) of revenues over expenditures	$	-	-	-	-
Program Income / Cash Balance:	$	-	-	-	-
Loan Receivable Balance:	$	110,000	110,000	110,000	110,000

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
CDBG Doris Drive Fund (Fund 250)

.

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Grant Revenues	$	-	-	-	-
Loan Payoffs		3,285	3,318	3,400	3,600
Transfers In		-	-	-	-
Interest Earnings / Accrued Interest		234	201	150	100
	$	3,519	3,519	3,550	3,700
Expenditures:					
Loans Provided	$	-	-	-	-
Transfers Out		6,783	3,327	-	-
Bad Debt Expense		-	-	-	-
Administrative Expenses		191	192	191	191
	$	6,974	3,519	191	191
Excess (deficit) of revenues over expenditures	$	(3,455)	-	3,359	3,509
Program Income / Cash Balance:	$	-	-	3,209	6,718
Loan Receivable Balance:	$	37,231	33,914	30,514	30,314

City of Grass Valley
Fiscal Year 2023-24 Proposed Budget
Housing Rehab Fund (Fund 251)

		Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Proposed Budget FY 2023-24
Revenues:					
Grant Revenues	$	-	-	-	-
Loan Payoffs		2,957	2,849	3,000	3,200
Transfers In		-	-	-	-
Interest Earnings / Accrued Interest		7,098	7,206	7,000	6,800
	$	10,055	10,055	10,000	10,000
Expenditures:					
Loans Provided	$	-	-	-	-
Transfers Out		19,854	9,863	-	-
Bad Debt Expense		-	-	-	-
Administrative Expenses		192	192	200	200
	$	20,046	10,055	200	200
Excess (deficit) of revenues over expenditures	$	(9,991)	-	9,800	9,800
Program Income / Cash Balance:	$	-	-	9,800	19,600
Loan Receivable Balance:	$	356,944	354,096	351,096	347,896