

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

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

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

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

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

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

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

Departmental Expenditure Account Detail

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

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

Departmental Expenditure Account Detail

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

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

Departmental Expenditure Account Detail

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

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

Departmental Expenditure Account Detail

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

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

Departmental Expenditure Account Detail

	<u>Actual FY 2020-21</u>	<u>Actual FY 2021-22</u>	<u>Preliminary FY 2022-23</u>	<u>Adopted Budget FY 2023-24</u>	<u>Mid-Year Budget FY 2023-24</u>
Debt Service - 5275					
Facility Improvements	\$ -	-	-	-	-
Pension Obligation Bonds	908,914	890,491	1,322,528	906,633	1,346,752
Opterra Solar / Backhoe Leases	110,190	97,732	124,173	134,825	134,825
Total:	\$ 1,019,104	988,223	1,446,701	1,041,458	1,481,577
Transfers Out - 5899					
Capital Projects - Fund 180	\$ 192,326	45,501	628,556	300,000	100,000
DUI Grant Fund - Fund 204	-	-	-	-	5,626
Fire Reserve Fund - Fund 121	-	-	-	-	-
Dorsey Marketplace - 6208 <i>(Reimbursed)</i>	-	-	-	-	-
Total:	\$ 192,326	45,501	628,556	300,000	105,626
Total Appropriations - General Fund	\$ 13,992,552	\$ 15,827,390	\$ 18,507,775	\$ 16,819,472	\$ 18,151,651
Total Personal Services:	\$ 8,415,720	\$ 9,821,298	\$ 10,766,397	\$ 10,710,910	\$ 11,278,559
Total Services and Supplies:	4,106,490	4,762,568	5,504,813	4,727,850	5,376,465
Total Cost Allocations:	-	(196,149)	(150,431)	(165,746)	(273,336)
Total Capital Outlay:	163,069	127,177	192,768	55,000	112,760
Total Debt Service:	1,019,104	988,223	1,446,701	1,041,458	1,481,577
Total Appropriation Of Designated Reserves:	-	-	-	-	-
Total Reimbursable Costs:	-	-	-	-	-
Total Transfers Out:	192,326	45,501	628,556	300,000	105,626
Total Appropriation For Contingency:	95,843	278,772	118,971	150,000	70,000

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

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

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

Capital Expenditure Detail

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

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

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

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

Capital Expenditure Detail

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

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

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

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

Capital Expenditure Detail

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

FY 2023-24 Staff Allocations - Measure E Fund:

Police Department - 10.9 FTE

Fire Department - 11.2 FTE

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

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

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

Capital Expenditure Detail

	Actual FY 2020-21	Actual FY 2021-22	Preliminary FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24
Capital Expenditures					
Trf Capital 66005 - Mill Street Ped Mall.	\$ -	-	561,621	-	-
Trf Capital 61100 - Storm Drain Plan	-	-	-	300,000	300,000
Trf Capital 63452 - Centennial Dr Realignment	-	-	-	1,200,000	1,200,000
Trf Capital 63440 - Mill Street Parking Lot	-	-	10,137	506,181	236,608
Trf Capital 63420 - City Hall / PD Security	-	-	-	-	-
Trf Capital 63451 - Bennett & Ophir Circulation	-	-	-	200,000	200,000
Trf Capital 63750 - Playground Maintenance	-	-	-	-	-
Trf Capital 63770 - McKnight Analysis	-	-	-	-	-
Trf Capital 63970 - East Main Improvements	-	-	-	-	-
Trf Capital 63820 - Matson Creek Phase I	-	-	-	150,000	150,000
Trf Capital 63840 - WM/S/C Ped Impvmts	-	-	-	-	-
Trf Capital 63870 - GVTIF Update	-	-	15,244	-	-
Trf Capital 63360 - Wolf Creek Trail	-	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>587,002</u>	<u>2,356,181</u>	<u>2,086,608</u>

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

Fund Balance Detail

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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