

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

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. 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	59,295
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	85,000
Total Expenditures	\$ 13,992,552	\$ 15,827,390	\$ 17,502,605	\$ 16,563,472
Excess / (Deficit) of Revenues over Expenditures	1,561,267	827,496	(1,057,994)	471,029
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	9,513,163
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	3,332,849

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

Description		Actuals FY 2020-21	Actuals FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. 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 Preliminary Budget
General Fund Revenue Account Detail

Description	Actuals FY 2020-21	Actuals FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. 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 Preliminary Budget
General Fund

Departmental Expenditure Account Detail

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. Budget FY 2023-24
<u>City Administration</u>				
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 Preliminary Budget
General Fund

Departmental Expenditure Account Detail

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. 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 Preliminary Budget
General Fund

Departmental Expenditure Account Detail

	<u>Actual</u> <u>FY 2020-21</u>	<u>Actual</u> <u>FY 2021-22</u>	<u>Mid-Year Budget</u> <u>FY 2022-23</u>	<u>Prelim. Budget</u> <u>FY 2023-24</u>
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
<u>Public Works</u>				
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 Preliminary Budget
General Fund

Departmental Expenditure Account Detail

	<u>Actual</u> <u>FY 2020-21</u>	<u>Actual</u> <u>FY 2021-22</u>	<u>Mid-Year Budget</u> <u>FY 2022-23</u>	<u>Prelim. Budget</u> <u>FY 2023-24</u>
<u>Parks and Recreation</u>				
Swimming Pool - 502				
Personal Services	\$ 16,067	14,789	16,113	15,397
Services and Supplies	15,639	4,815	43,855	43,898
Capital Outlay	-	-	-	-
Total:	\$ 31,706	19,604	59,968	59,295
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:	\$ -	-	-	-
<u>Non-Departmental / Other</u>				
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 Preliminary Budget
General Fund

Departmental Expenditure Account Detail

	<u>Actual FY 2020-21</u>	<u>Actual FY 2021-22</u>	<u>Mid-Year Budget FY 2022-23</u>	<u>Prelim. Budget FY 2023-24</u>
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	85,000
Vehicle Replacement - Fund 310	-	-	-	-
Fire Reserve Fund - Fund 121	-	-	-	-
Dorsey Marketplace - 6208 <i>(Reimbursed)</i>	-	-	-	-
Total:	\$ 192,326	45,501	135,000	85,000
Total Appropriations - General Fund	<u>\$ 13,992,552</u>	<u>\$ 15,827,390</u>	<u>\$ 17,502,605</u>	<u>\$ 16,563,472</u>

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	4,686,850
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	85,000
Total Appropriation For Contingency:	95,843	278,772	250,000	250,000

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

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. 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	-	-
	<u>\$ 6,680,972</u>	<u>7,234,793</u>	<u>6,930,000</u>	<u>7,280,000</u>
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 Service - Parks Funding	-	-	654,000	654,000
Direct Capital Outlay - Streets / Parks / PS	1,011,674	1,794,564	900,000	975,000
Transfers Out - Capital Projects Fund	916,780	1,445,910	1,625,000	3,600,000
Transfers Out - Gas Tax Fund	-	-	368,269	-
	<u>\$ 5,187,117</u>	<u>7,187,256</u>	<u>8,097,407</u>	<u>10,246,777</u>
Excess (deficit) of revenues over expenditures	\$ 1,493,855	47,537	(1,167,407)	(2,966,777)
Beginning Fund Balance	\$ 2,933,713	4,427,568	4,475,105	3,307,698
Ending Fund Balance	<u>\$ 4,427,568</u>	<u>4,475,105</u>	<u>3,307,698</u>	<u>340,921</u>

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

Capital Expenditure Detail

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. Budget FY 2023-24
Capital Expenditures				
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	875,000
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	-	-	-	1,300,000
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	-	-	50,000
Trf to Capital 63850 - Measure E Street Projects	806,290	-	100,000	2,000,000
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	200,000
Trf to Capital 66006 - Slate Creek Drainage	-	243,014	-	-
Trf to Capital 66007 - HSIP Improvements	-	2,612	-	50,000
	<u>\$ 2,323,689</u>	<u>3,613,000</u>	<u>3,857,182</u>	<u>5,806,913</u>

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 Preliminary Budget
Water Fund (Fund 500)

	Actuals FY 2020-21	Actuals FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. 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	-	-	-	-
	<u>\$ 2,598,831</u>	<u>2,237,101</u>	<u>2,317,319</u>	<u>2,303,000</u>
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	2,280,000
Transfers Out - Capital Projects Fund	29,650	-	700,000	-
	<u>\$ 1,819,155</u>	<u>2,169,860</u>	<u>2,868,817</u>	<u>4,259,913</u>
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	<u>\$ 3,584,982</u>	<u>3,652,223</u>	<u>3,100,725</u>	<u>1,143,812</u>
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	<u>\$ 2,375,619</u>	<u>2,442,860</u>	<u>1,891,362</u>	<u>9,449</u>

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

Capital Expenditure Detail

Capital Expenditures	Actuals FY 2020-21	Actuals FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. Budget FY 2023-24
Trf Capital 61430 - Financial System Replemt	\$ 29,650	-	-	-
Trf Capital 64150 - Memorial Park CDBG Project	-	-	700,000	-
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	-	-	-	250,000
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 Preliminary Budget
Sewer Fund (Fund 510)

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. 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	-	-	-	-
	<u>\$ 7,112,954</u>	<u>5,357,269</u>	<u>5,481,351</u>	<u>5,275,000</u>
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	-	-	-
	<u>\$ 5,855,132</u>	<u>4,216,529</u>	<u>4,486,281</u>	<u>8,992,382</u>
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	<u>\$ 7,206,573</u>	<u>8,347,313</u>	<u>9,342,383</u>	<u>5,625,001</u>
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	<u>\$ 2,452,272</u>	<u>4,116,611</u>	<u>5,697,134</u>	<u>1,979,752</u>

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

Capital Expenditure Detail

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. Budget FY 2023-24
Capital Expenditures				
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 Preliminary Budget
Capital Projects Fund (Fund 300)

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. Budget FY 2023-24
Revenues:				
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	1,315,000
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	85,000
Transfer In - Measure E Fund	916,780	1,445,911	1,625,000	3,600,000
Transfer In - Gas Tax Fund	631,620	187,005	1,010,000	845,000
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	-
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	12,501,181

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

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. 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	595,000
61360 - Annual Storm Drain Maintenance	46,379	23,518	35,000	35,000
61380 - COVID-19 Expenditures	156,214	-	-	-
61390 - PSPS Grant Projects	43,324	3,938	-	-
61400 - ARPA Expenditures	4,559	112,637	-	-
61420 - Pavement Mngt Plan	1,699	-	-	100,000
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	-	-	-	4,300,000
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	950,000
63451 - Bennett & Ophir Circulation	-	-	-	200,000
63452 - Centennial Drive Realignment	-	-	-	1,200,000
XXXX - S Auburn / Colfax Roundabout	-	-	-	300,000
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	2,000,000
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	750,000
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	200,000
66007 - HSIP Improvements	-	2,611	-	300,000
66006 - Slate Creek Drainage	-	243,014	-	-
	3,391,974	5,992,022	11,160,100	12,501,181
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 Preliminary Budget
Special Projects Fund (Fund 310)

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. 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
	<u>\$ 129,038</u>	<u>8,272,825</u>	<u>3,483,549</u>	<u>150,000</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
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	-	-	-
	<u>\$ 1,324,385</u>	<u>723,866</u>	<u>5,510,329</u>	<u>3,000,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ (1,195,347)</u>	<u>7,548,959</u>	<u>(2,026,780)</u>	<u>(2,850,000)</u>
Beginning Fund Balance	\$ 1,661,406	466,059	8,015,018	5,988,238
Ending Fund Balance	<u>\$ 466,059</u>	<u>8,015,018</u>	<u>5,988,238</u>	<u>3,138,238</u>

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

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. Budget FY 2023-24
Revenues:				
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
	<u>\$ 577,383</u>	<u>628,890</u>	<u>970,307</u>	<u>791,514</u>
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	845,000
	<u>\$ 806,767</u>	<u>321,084</u>	<u>1,153,000</u>	<u>984,800</u>
Excess (deficit) of revenues over expenditures	\$ (229,384)	307,806	(182,693)	(193,286)
Beginning Fund Balance	\$ 324,017	94,633	402,439	219,746
Ending Fund Balance	<u>\$ 94,633</u>	<u>402,439</u>	<u>219,746</u>	<u>26,460</u>

Capital Expenditure Detail

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. Budget FY 2023-24
Capital Expenditures				
Trf to Capital 61220 - Street Maintenance	\$ 122,296	11,631	100,000	220,000
Trf to Capital 61300 - Dorsey Drive	-	-	-	-
Trf to Capital 61330 - Street Rehab	505,000	175,000	850,000	295,000
Trf to Capital 61420 - Pavement Mgt Plan	-	-	-	50,000
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 - Main Street Resealing	-	-	-	200,000
Trf to Capital XXXX - Bennett St Bridge	-	-	35,000	40,000
	<u>\$ 631,620</u>	<u>187,005</u>	<u>1,010,000</u>	<u>845,000</u>

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

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. 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
	<u>\$ 194,509</u>	<u>159,579</u>	<u>160,100</u>	<u>156,900</u>
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
	<u>\$ 160,484</u>	<u>161,100</u>	<u>156,000</u>	<u>161,000</u>
Excess (deficit) of revenues over expenditures	<u>\$ 34,025</u>	<u>(1,521)</u>	<u>4,100</u>	<u>(4,100)</u>
Beginning Fund Balance	\$ (32,504)	1,521	-	4,100
Ending Fund Balance	<u>\$ 1,521</u>	<u>-</u>	<u>4,100</u>	<u>-</u>

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

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. 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
	<u>\$ 650,120</u>	<u>161,547</u>	<u>283,190</u>	<u>75,000</u>
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
	<u>\$ -</u>	<u>430,776</u>	<u>841,057</u>	<u>2,356,181</u>
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	<u>\$ 3,609,159</u>	<u>3,339,930</u>	<u>2,782,063</u>	<u>500,882</u>

Capital Expenditure Detail

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. 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	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>571,621</u>	<u>2,356,181</u>

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

Fund Balance Detail

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. Budget FY 2023-24
Fund Balances				
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 Facilities	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
	<u>\$ 3,609,159</u>	<u>3,339,930</u>	<u>2,782,063</u>	<u>500,882</u>

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

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. 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
	<u>\$ 132,037</u>	<u>109,101</u>	<u>52,000</u>	<u>52,000</u>
Expenditures:				
Fire Department Expenditures	\$ 27,359	70,554	100,000	100,000
	<u>\$ 27,359</u>	<u>70,554</u>	<u>100,000</u>	<u>100,000</u>
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	<u>\$ 186,912</u>	<u>210,459</u>	<u>162,459</u>	<u>114,459</u>

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

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

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

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. 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 Preliminary Budget
Vehicle Replacement Fund (Fund 225)

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. 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	-	-
	<u>\$ 131,261</u>	<u>14,775</u>	<u>-</u>	<u>-</u>
Expenditures:				
Capital Outlay - Vehicle Replacement	\$ -	110,842	-	-
Vehicle Lease Expenses	31,476	36,556	34,962	2,694
	<u>\$ 31,476</u>	<u>147,398</u>	<u>34,962</u>	<u>2,694</u>
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	<u>\$ 170,279</u>	<u>37,656</u>	<u>2,694</u>	<u>-</u>

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

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. Budget FY 2023-24
Revenues:				
Other Revenues	\$ -	-	-	-
Interest Earnings	316	418	1,000	2,500
	<u>\$ 316</u>	<u>418</u>	<u>1,000</u>	<u>2,500</u>
Expenditures:				
Park Expenditures	\$ -	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	<u>\$ 101,725</u>	<u>102,143</u>	<u>103,143</u>	<u>105,643</u>

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

	Actual FY 2020-21	Actual FY 2021-22	Mid-Year Budget FY 2022-23	Prelim. Budget FY 2023-24
Revenues:				
Other Revenues	\$ -	-	-	-
Interest Earnings	3	22	-	-
	<u>\$ 3</u>	<u>22</u>	<u>-</u>	<u>-</u>
Expenditures:				
Police Expenditures	\$ -	4,895	-	2,145
Trf to Capital - 63420 - City Hall / GVPS Security	-	-	-	-
	<u>\$ -</u>	<u>4,895</u>	<u>-</u>	<u>2,145</u>
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	<u>\$ 7,018</u>	<u>2,145</u>	<u>2,145</u>	<u>-</u>