

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
General Fund Revenue and Expenditure Detail

	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
REVENUES				
Taxes	12,185,414	12,683,922	12,722,153	12,968,665
Franchises	886,159	916,544	910,000	915,000
Licenses	201,927	200,072	189,355	190,100
Services Charges / Fees	1,361,064	1,853,241	1,680,725	1,686,237
Interest & Use of Money	27,984	37,983	76,000	120,000
Other Agencies	515,690	771,574	481,870	505,109
Cost Reimbursements / Transfers	206,561	110,049	3,000	34,000
Other Revenues	169,020	81,501	16,000	25,500
Other Financing Sources	-	-	-	-
Total Revenues	15,553,819	16,654,886	16,079,103	16,444,611
EXPENDITURES				
City Council	31,365	45,194	31,585	35,585
City Manager	271,026	344,266	363,348	367,872
Finance Department	472,421	532,773	545,141	554,764
Personnel	28,434	17,418	30,500	30,500
Information Systems	408,582	294,223	295,127	295,127
City Attorney	167,130	275,662	225,000	340,000
Police Department	4,523,063	5,279,305	5,234,198	5,461,727
Police Department - Animal Control	178,199	211,124	264,028	252,815
Fire Department	2,567,289	3,283,481	3,420,592	3,535,303
Community Development - Planning	492,210	453,687	430,471	419,795
Community Development - Building	474,812	434,439	459,497	511,118
Public Works - Engineering	370,398	333,301	416,476	363,015
Public Works - Facilities	112,361	144,680	126,036	133,390
Public Works - Fleet Services	222,073	261,303	276,494	303,981
Public Works - Streets	474,231	504,117	512,190	486,855
Parks and Recreation - Swimming Pool	31,706	19,604	36,537	59,968
Parks and Recreation - Parks Maintenance	279,024	407,689	398,535	458,820
Parks and Recreation - Recreation	-	-	-	-
Non-Departmental	1,426,798	1,672,628	1,988,135	2,482,259
Debt Service	1,019,104	988,223	1,026,621	1,026,621
Appropriation for Contingency	250,000	278,772	250,000	250,000
Transfers Out	192,326	45,501	135,000	135,000
Total Expenditures	\$ 13,992,552	\$ 15,827,390	\$ 16,465,511	\$ 17,504,515
Excess / (Deficit) of Revenues over Expenditures	1,561,267	827,496	(386,408)	(1,059,904)
Reserve Transfer to Impact Fee Fund	-			
Beginning Fund Balance	7,711,365	9,272,632	10,100,128	10,100,128
Ending Fund Balance	9,272,632	10,100,128	9,713,720	9,040,224
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	187,051	-
Corporation Yard Remodel Funds	-	400,000	400,000	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	3,213,406	2,859,910

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
General Fund Revenue Account Detail

Description		Actuals FY 2020-21	Actuals FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
Property Taxes	\$	2,990,699	3,057,833	3,145,900	3,261,000
RPTTF Residual Property Tax Distributions		310,844	311,452	286,110	310,000
Property Tax in Lieu of MVLF		1,380,634	1,437,038	1,480,149	1,503,671
Sales Taxes		7,641,707	7,874,242	8,050,000	8,050,000
ERAF in Lieu of Sales Tax		-	-	-	-
Sales Tax Payment to Nevada County		(1,131,479)	(1,185,867)	(1,252,256)	(1,252,256)
Transient Occupancy Taxes		881,875	1,058,697	913,500	1,000,000
Real Estate Transfer Taxes		89,205	110,037	75,750	75,750
Property Tax Homeowners Exemption		21,929	20,490	23,000	20,500
Property Tax Payment to NCCFPD		-	-	-	-
TOTAL TAXES	\$	12,185,414	12,683,922	12,722,153	12,968,665
Franchise - Gas & Electric	\$	162,288	172,721	165,000	170,000
Franchise - Solid Waste		495,547	528,128	525,000	530,000
Franchise - Cable TV		228,324	215,695	220,000	215,000
TOTAL FRANCHISES	\$	886,159	916,544	910,000	915,000
Business Licenses	\$	201,894	200,044	186,855	190,000
Business License Penalties		33	28	2,500	100
TOTAL LICENSES	\$	201,927	200,072	189,355	190,100
Planning Department Fees / Permits	\$	102,579	202,123	65,000	65,000
Building Department Fees / Permits		339,917	270,482	235,000	270,000
Code Enforcement Penalties		-	38,897	-	-
Fire Department Fees / Permits		560,256	882,840	965,550	930,150
Fire Department Assessments		253,492	256,710	253,750	253,750
Public Works / Engineering Fees / Permits		15,290	22,940	13,500	13,500
Animal Shelter Fees / Other Revenues		35,881	63,908	71,000	63,162
Police Department Fees / Other Revenues		30,359	80,897	36,675	45,175
Parks Department Fees		23,290	34,444	40,250	45,500
TOTAL SERVICE CHARGES / FEES	\$	1,361,064	1,853,241	1,680,725	1,686,237

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
General Fund Revenue Account Detail

Description	Actuals FY 2020-21	Actuals FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
Interest Earnings	\$ 27,984	37,983	76,000	120,000
Unrealized Gain / (Loss) on Investments	-	-	-	-
TOTAL INTEREST & USE OF MONEY	\$ 27,984	37,983	76,000	120,000
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	154,870	162,293
Public Safety Grants	211,791	167,372	147,000	147,000
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	481,870	505,109
Expense Reimbursements	\$ 206,561	110,049	-	31,000
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	3,000	34,000
TOTAL OTHER REVENUES	\$ 169,020	81,501	16,000	25,500
TOTAL OTHER FINANCING SOURCES	\$ -	-	-	-
TOTAL GENERAL FUND	\$ 15,553,819	16,654,886	16,079,103	16,444,611

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
General Fund

Departmental Expenditure Account Detail

	<u>Actual FY 2020-21</u>	<u>Actual FY 2021-22</u>	<u>Adopted Budget FY 2022-23</u>	<u>Mid-Year Budget FY 2022-23</u>
<u>City Administration</u>				
City Council - 101				
Personal Services	\$ 20,007	\$ 18,085	\$ 18,085	\$ 18,085
Services and Supplies	11,358	27,109	13,500	17,500
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	\$ 31,365	45,194	31,585	35,585
City Manager - 102				
Personal Services	\$ 242,210	321,817	342,648	335,101
Services and Supplies	28,816	22,449	20,700	32,771
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	\$ 271,026	344,266	363,348	367,872
Finance Department - 104				
Personal Services	\$ 364,725	443,247	473,841	473,464
Services and Supplies	107,696	89,526	71,300	81,300
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	\$ 472,421	532,773	545,141	554,764
Personnel - 103				
Personal Services	\$ -	-	-	-
Services and Supplies	28,434	17,418	30,500	30,500
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	\$ 28,434	17,418	30,500	30,500
Information Services - 105				
Personal Services	\$ -	-	-	-
Services and Supplies	271,498	473,730	408,545	408,545
Cost Allocation	-	(196,149)	(163,418)	(163,418)
Capital Outlay	137,084	16,642	50,000	50,000
Total:	\$ 408,582	294,223	295,127	295,127

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
General Fund

Departmental Expenditure Account Detail

	<u>Actual FY 2020-21</u>	<u>Actual FY 2021-22</u>	<u>Adopted Budget FY 2022-23</u>	<u>Mid-Year Budget FY 2022-23</u>
City Attorney - 106				
Personal Services	\$ -	-	-	-
Services and Supplies	167,130	275,662	225,000	340,000
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Total:	\$ 167,130	275,662	225,000	340,000

Public Safety

Police - 201				
Personal Services	\$ 3,403,108	4,010,372	4,066,198	4,293,727
Services and Supplies	1,093,970	1,191,235	1,163,000	1,163,000
Capital Outlay	25,985	77,698	5,000	5,000
Total:	\$ 4,523,063	5,279,305	5,234,198	5,461,727

Police - Animal Control - 202				
Personal Services	\$ 149,257	163,239	225,028	201,315
Services and Supplies	28,942	47,885	39,000	51,500
Capital Outlay	-	-	-	-
Total:	\$ 178,199	211,124	264,028	252,815

Fire - 203				
Personal Services	\$ 1,979,554	2,571,513	2,774,967	2,889,678
Services and Supplies	587,735	711,968	645,625	645,625
Capital Outlay	-	-	-	-
Total:	\$ 2,567,289	3,283,481	3,420,592	3,535,303

Community Development

Planning - 301				
Personal Services	\$ 319,847	333,165	366,271	355,595
Services and Supplies	172,363	120,522	64,200	64,200
Capital Outlay	-	-	-	-
Total:	\$ 492,210	453,687	430,471	419,795

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
General Fund

Departmental Expenditure Account Detail

	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
Building - 302				
Personal Services	\$ 361,010	268,196	392,747	434,368
Services and Supplies	113,802	166,243	66,750	76,750
Capital Outlay	-	-	-	-
Total:	\$ 474,812	434,439	459,497	511,118
<u>Public Works</u>				
Engineering - 401				
Personal Services	\$ 350,213	307,278	404,476	351,015
Services and Supplies	20,185	26,023	12,000	12,000
Capital Outlay	-	-	-	-
Total:	\$ 370,398	333,301	416,476	363,015
Facilities - 404				
Personal Services	\$ 73,144	76,043	81,936	79,290
Services and Supplies	39,217	35,800	44,100	54,100
Capital Outlay	-	32,837	-	-
Total:	\$ 112,361	144,680	126,036	133,390
Fleet Services - 403				
Personal Services	\$ 149,354	187,805	210,494	237,981
Services and Supplies	72,719	73,498	66,000	66,000
Capital Outlay	-	-	-	-
Total:	\$ 222,073	261,303	276,494	303,981
Streets - 402				
Personal Services	\$ 343,974	371,749	394,190	368,855
Services and Supplies	130,257	132,368	118,000	118,000
Capital Outlay	-	-	-	-
Total:	\$ 474,231	504,117	512,190	486,855

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
General Fund

Departmental Expenditure Account Detail

	<u>Actual</u> <u>FY 2020-21</u>	<u>Actual</u> <u>FY 2021-22</u>	<u>Adopted Budget</u> <u>FY 2022-23</u>	<u>Mid-Year Budget</u> <u>FY 2022-23</u>
<u>Parks and Recreation</u>				
Swimming Pool - 502				
Personal Services	\$ 16,067	14,789	15,182	16,113
Services and Supplies	15,639	4,815	21,355	43,855
Capital Outlay	-	-	-	-
Total:	\$ 31,706	19,604	36,537	59,968
Parks Maintenance - 501 / 504				
Personal Services	\$ 202,763	212,024	223,535	238,820
Services and Supplies	76,261	195,665	175,000	220,000
Capital Outlay	-	-	-	-
Total:	\$ 279,024	407,689	398,535	458,820
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	400,682	549,257
Services and Supplies	1,140,468	1,150,652	1,187,453	1,213,002
Cost Allocation	-	-	-	-
Appropriation for Contingency	95,843	278,772	250,000	250,000
Appropriation from Designated Reserves	-	-	-	320,000
Reimbursable Costs	-	-	-	-
Capital Outlay	-	-	400,000	400,000
Total:	\$ 1,676,798	1,951,400	2,238,135	2,732,259

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
General Fund

Departmental Expenditure Account Detail

	<u>Actual FY 2020-21</u>	<u>Actual FY 2021-22</u>	<u>Adopted Budget FY 2022-23</u>	<u>Mid-Year Budget FY 2022-23</u>
Debt Service - 5275				
Facility Improvements	\$ -	-	-	-
Pension Obligation Bonds	908,914	890,491	890,326	890,326
Opterra Solar / Backhoe Leases	110,190	97,732	136,295	136,295
Total:	\$ 1,019,104	988,223	1,026,621	1,026,621
Transfers Out - 5899				
Capital Projects - Fund 180	\$ 192,326	45,501	135,000	135,000
Vehicle Replacement - Fund 310	-	-	-	-
Fire Reserve Fund - Fund 121	-	-	-	-
Dorsey Marketplace - 6208 <i>(Reimbursed)</i>	-	-	-	-
Total:	\$ 192,326	45,501	135,000	135,000
Total Appropriations - General Fund	<u>\$ 13,992,552</u>	<u>\$ 15,827,390</u>	<u>\$ 16,465,511</u>	<u>\$ 17,504,515</u>

Total Personal Services:	\$ 8,415,720	\$ 9,821,298	\$ 10,390,280	\$ 10,842,664
Total Services and Supplies:	4,106,490	4,762,568	4,372,028	4,638,648
Total Cost Allocations:	-	(196,149)	(163,418)	(163,418)
Total Capital Outlay:	163,069	127,177	455,000	455,000
Total Debt Service:	1,019,104	988,223	1,026,621	1,026,621
Total Appropriation Of Designated Reserves:	-	-	-	320,000
Total Reimbursable Costs:	-	-	-	-
Total Transfers Out:	192,326	45,501	135,000	135,000
Total Appropriation For Contingency:	95,843	278,772	250,000	250,000

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
Water Fund (Fund 500)

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
Revenues:				
Water User Fees	\$ 2,241,783	2,148,476	2,200,000	2,200,000
Water Connection Fees	184,881	23,000	20,000	34,319
Lease Revenues	45,707	50,843	50,000	50,000
Interest Earnings	126,435	13,234	20,000	30,000
Miscellaneous Revenues	25	1,548	10,000	3,000
Proceeds of Debt	-	-	-	-
Transfers In From Other Funds	-	-	-	-
	<u>\$ 2,598,831</u>	<u>2,237,101</u>	<u>2,300,000</u>	<u>2,317,319</u>
Expenditures:				
Administration - Personal Services	\$ 154,301	176,048	218,752	220,000
Administration - Non-Personal Services	195,826	132,346	190,000	190,000
Plant - Personal Services	179,566	142,825	186,266	165,000
Plant - Non-Personal Services	455,248	568,331	580,000	580,000
Distribution - Personal Services	183,765	183,134	248,861	180,000
Distribution - Non-Personal Services	152,723	193,708	140,000	140,000
CalPERS UAAL Payment	11,136	22,276	8,500	26,428
Workers Compensation Expenses	11,376	11,904	20,000	20,000
Debt Service	329,547	402,401	400,680	400,680
Information Technology Cost Allocation	-	98,074	81,709	81,709
Capital Outlay	1,172	28,378	-	-
Capital Expenses	114,845	210,435	1,930,000	1,930,000
Transfers Out - Capital Projects Fund	29,650	-	500,000	500,000
	<u>\$ 1,819,155</u>	<u>2,169,860</u>	<u>4,504,768</u>	<u>4,433,817</u>
Excess (deficit) of revenues over expenditures	\$ 779,676	67,241	(2,204,768)	(2,116,498)
Beginning Fund Balance	\$ 2,805,306	3,584,982	3,652,223	3,652,223
Ending Fund Balance	<u>\$ 3,584,982</u>	<u>3,652,223</u>	<u>1,447,455</u>	<u>1,535,725</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	325,000
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>238,092</u>	<u>326,362</u>

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
Water Fund (Fund 500)

Capital Expenditure Detail

Capital Expenditures	Actuals FY 2020-21	Actuals FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
Trf Capital 61430 - Financial System Replemt	\$ 29,650	-	-	-
Trf Capital 63420 - City Hall / PD Security	-	-	-	-
Trf Capital 63740 - Florence Avenue Project	-	-	-	-
Trf Capital 63900 - Aerial Survey Update	-	-	-	-
Trf Capital 64150 - Memorial Park CDBG Project	-	-	500,000	500,000
XXXX - Water Line Repl - Linden / Church	-	-	300,000	300,000
65170 - Treatment Plant Security	-	-	-	-
65210 - Water Systems Plan	-	-	-	-
65240 - Empire Water Tank	-	-	200,000	200,000
65280 - 2011 Water Line (Depot Street)	-	-	530,000	530,000
65300 - Jan/Hill Water Project	-	-	175,000	175,000
65330 - Water Treatment Plant Maintenance	54,105	-	225,000	225,000
65340 - Annual Water System Maintenance	60,727	191,565	400,000	400,000
65350 - Annual Flushing Program	-	-	100,000	100,000
65230 - Water Rate Impact Fee Study	-	18,870	-	-
65370 - Richardson St Line Replacement	13	-	-	-
	\$ 144,495	210,435	2,430,000	2,430,000

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
Sewer Fund (Fund 510)

	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
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	50,000	406,351
Grants	1,513,809	-	-	-
Lease Agreement Revenues	-	-	-	-
Miscellaneous Revenues	-	-	5,000	-
Interest Earnings	16,668	25,878	55,000	75,000
Expense Reimbursements	-	-	-	-
Gain on Sales of Assets	-	-	-	-
Transfers In From Other Funds	-	-	-	-
	<u>\$ 7,112,954</u>	<u>5,357,269</u>	<u>5,110,000</u>	<u>5,481,351</u>
Expenditures:				
Administration - Personal Services	\$ 182,033	230,279	277,564	260,000
Administration - Non-Personal Services	385,774	263,491	325,000	325,000
Plant - Personal Services	784,471	597,945	629,159	640,000
Plant - Non-Personal Services	1,259,149	998,174	1,350,000	1,350,000
Collection - Personal Services	184,535	118,085	183,380	160,000
Collection - Non-Personal Services	90,433	168,376	80,000	80,000
CalPERS UAAL Payment	32,675	48,726	17,000	44,844
Workers Compensation Costs	28,994	22,774	32,575	32,575
Debt Service	1,448,310	1,515,867	1,467,153	1,467,153
Information Technology Cost Allocation	-	98,074	81,709	81,709
Other Expenses	-	-	-	-
Capital Outlay - Equipment	-	124,369	-	-
Capital Expenses	1,429,108	30,369	3,035,000	3,035,000
Transfers Out - Capital Projects Fund	29,650	-	-	-
	<u>\$ 5,855,132</u>	<u>4,216,529</u>	<u>7,478,540</u>	<u>7,476,281</u>
Excess (deficit) of revenues over expenditures	\$ 1,257,822	1,140,740	(2,368,540)	(1,994,930)
Beginning Fund Balance	\$ 5,948,751	7,206,573	8,347,313	8,347,313
Ending Fund Balance	<u>\$ 7,206,573</u>	<u>8,347,313</u>	<u>5,978,773</u>	<u>6,352,383</u>
Reserved Fund Balance:				
Bond Reserve	\$ -	-	-	-
Trustee Cash - Leases and Other Debt	1,109,052	585,453	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>1,748,071</u>	<u>2,707,134</u>

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
Sewer Fund (Fund 510)

Capital Expenditure Detail

	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
Capital Expenditures				
Trf Capital 61430 - Financial System Replcmt	\$ 29,650	-	-	-
Trf Capital 63270 - Peabody Creek Restoration	-	-	-	-
Trf Capital 63740 - Florence Avenue Project	-	-	-	-
Trf Capital 63420 - WWTP Video Project	-	-	-	-
Trf Capital 63360 - Wolf Creek Trail Project	-	-	-	-
Trf Capital 63900 - Aerial Survey Update	-	-	-	-
66170 - WWTP Security Projects	-	-	-	-
66590 - NPDES 2008-13	-	-	60,000	60,000
66600 - WWTP Future Analysis	-	-	-	-
66690 - 2011 Sewer Line	-	-	-	-
66820 - Annual Sewer Maintenance	20,157	895	200,000	200,000
66890 - Annual WWTP Projects	154,261	141	2,050,000	2,050,000
66910 - GV Sewer System	-	-	-	-
66920 - Ocean Avenue Replacement	-	-	-	-
66960 - 2018 WWTP Improvements Project	1,247,245	-	50,000	50,000
66940 - Slate Creek Lift Station	7,445	4,711	600,000	600,000
XXXX - Lift Station Upgrades	-	-	-	-
65230 - Sewer Rate Study	-	24,622	75,000	75,000
	<u>\$ 1,458,758</u>	<u>30,369</u>	<u>3,035,000</u>	<u>3,035,000</u>

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
Measure E Fund (Fund 200)

	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
Revenues:				
Measure N Sales Tax	\$ -	-	-	-
Measure E Sales Tax	6,634,724	6,987,724	6,900,000	6,900,000
Fire Department Response Reimbursement	23,087	3,576	5,000	5,000
Interest Income	17,371	16,131	10,000	25,000
Other Income	5,790	227,362	-	-
	<u>\$ 6,680,972</u>	<u>7,234,793</u>	<u>6,915,000</u>	<u>6,930,000</u>
Expenditures:				
Police - Personal Services	\$ 1,442,142	1,474,359	1,552,828	1,628,988
Police - Non-Personal Services	46,818	129,807	188,475	188,475
Fire - Personal Services	902,742	1,351,543	1,336,292	1,247,207
Fire - Non-Personal Services	95,286	129,072	175,204	175,204
Public Works - Personal Services	-	-	-	-
Public Works - Non-Personal Services	20,433	34,560	-	-
Safety - CalPERS UAAL Amortization	253,308	312,237	161,805	194,586
Safety - Liability Insurance	58,965	70,688	82,711	92,121
Safety - Worker's Compensation Costs	43,734	71,990	59,644	59,644
				-
Police - Capital Outlay	\$ 129,937	283,037	725,000	725,000
Fire - Capital Outlay	265,298	89,489	1,253,913	238,913
Debt Service - Parks Funding	-	-	654,000	654,000
Direct Capital Outlay - Streets / Parks / PS	1,011,674	1,794,564	1,200,000	1,200,000
Transfers Out - Capital Projects Fund	916,780	1,445,910	3,715,000	3,765,000
Transfers Out - Gas Tax Fund	-	-	105,000	368,269
	<u>\$ 5,187,117</u>	<u>7,187,256</u>	<u>11,209,872</u>	<u>10,537,407</u>
Excess (deficit) of revenues over expenditures	\$ 1,493,855	47,537	(4,294,872)	(3,607,407)
Beginning Fund Balance	\$ 2,933,713	4,427,568	4,475,105	4,475,105
Ending Fund Balance	<u>\$ 4,427,568</u>	<u>4,475,105</u>	<u>180,233</u>	<u>867,698</u>

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
Measure E Fund (Fund 200)

Capital Expenditure Detail

	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
Capital Expenditures				
Police Capital - Vehicles / Buildout	\$ 118,900	215,325	175,000	175,000
Police Capital - Equipment	11,037	67,712	50,000	50,000
Fire Capital - Fire Truck	-	-	930,000	-
Fire Capital - Vehicles / Buildout	8,311	8,429	298,913	213,913
Fire Capital - Equipment / Radios	256,987	81,060	25,000	25,000
63910 - Police Dept. Radio Infrastructure	6,428	921,984	500,000	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	200,000
XXXX - Condon Parking Lot Improvement	-	-	200,000	200,000
66100 - Bank Street Park Playground Upgrade	-	-	500,000	500,000
66101 - Sierra College Fields	-	-	300,000	300,000
Trf to Gas Tax 61220 - Annual Street Mtc	-	-	105,000	368,269
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	-	2,035,000	2,035,000
Trf to Capital 64140 - Measure E Parks	60,017	47,008	230,000	230,000
Trf to Capital 64150 - Memorial Park Pool / Fac	10,048	748,883	400,000	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	1,000,000
Trf to Capital 66006 - Slate Creek Drainage	-	243,014	-	-
Trf to Capital 66007 - HSIP Improvements	-	2,612	50,000	50,000
	<u>\$ 2,323,689</u>	<u>3,613,000</u>	<u>6,998,913</u>	<u>6,297,182</u>

FY 2022-23 Staff Allocations - Measure E Fund:

Police Department - 10.9 FTE

Fire Department - 10.2 FTE

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
Gas Tax Fund (Fund 201)

	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
Revenues:				
Section 2103 Apportionment	\$ 85,832	102,053	126,658	116,885
Section 2105 Apportionment	65,543	71,718	82,971	82,164
Section 2106 Apportionment	92,323	107,667	114,131	106,233
Section 2107 Apportionment	88,690	79,655	113,351	98,427
Section 2107.5 Apportionment	3,000	3,000	3,000	3,000
Road Repair / Accountability Act / Loan Repay	238,498	263,269	293,139	295,329
Proposition 42 Local Improvements	-	-	-	-
LTF / RSTP Funding (NCTC Pass-Through)	-	-	-	-
Transfers In - Measure E Fund	-	-	105,000	263,269
Interest Earnings	3,497	1,528	1,000	5,000
	<u>\$ 577,383</u>	<u>628,890</u>	<u>839,250</u>	<u>970,307</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	140,000
Transfers Out - Capital Projects Fund	631,620	187,005	710,000	1,010,000
	<u>\$ 806,767</u>	<u>321,084</u>	<u>853,000</u>	<u>1,153,000</u>
Excess (deficit) of revenues over expenditures	\$ (229,384)	307,806	(13,750)	(182,693)
Beginning Fund Balance	\$ 324,017	94,633	402,439	402,439
Ending Fund Balance	<u>\$ 94,633</u>	<u>402,439</u>	<u>388,689</u>	<u>219,746</u>

Capital Expenditure Detail

	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
Capital Expenditures				
Trf to Capital 61220 - Street Maintenance	\$ 122,296	11,631	100,000	100,000
Trf to Capital 61300 - Dorsey Drive	-	-	-	-
Trf to Capital 61330 - Street Rehab	505,000	175,000	550,000	850,000
Trf to Capital 63630 - Annual Sidewalks	4,324	374	25,000	25,000
Trf to Capital 63350 - Wolf Creek Trail	-	-	-	-
Trf to Capital XXXX - Bennett St Bridge	-	-	35,000	35,000
	<u>\$ 631,620</u>	<u>187,005</u>	<u>710,000</u>	<u>1,010,000</u>

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
Traffic Safety Fund (Fund 202)

	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
Revenues:				
Parking Citation Revenue	\$ 19,452	25,500	20,000	20,000
Transfer In - Gas Tax Fund	175,147	134,079	140,000	140,000
Expense Reimbursements	-	-	-	-
Interest Earnings	(90)	-	100	100
	<u>\$ 194,509</u>	<u>159,579</u>	<u>160,100</u>	<u>160,100</u>
Expenditures:				
Utilities Costs	\$ 108,076	119,600	125,000	125,000
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>156,000</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	-	-
Ending Fund Balance	<u>\$ 1,521</u>	<u>-</u>	<u>4,100</u>	<u>4,100</u>

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
Fire Reserve Fund (Fund 203)

	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
Revenues:				
Strike Team Revenues	\$ 131,212	107,230	-	50,000
Other Revenues	-	899	-	-
Interest Earnings	825	972	1,500	2,000
	<u>\$ 132,037</u>	<u>109,101</u>	<u>1,500</u>	<u>52,000</u>
Expenditures:				
Fire Department Expenditures	\$ 27,359	70,554	50,000	100,000
	<u>\$ 27,359</u>	<u>70,554</u>	<u>50,000</u>	<u>100,000</u>
Excess (deficit) of revenues over expenditures	\$ 104,678	38,547	(48,500)	(48,000)
Beginning Fund Balance	\$ 82,234	186,912	225,459	225,459
Fund Balance Reserved - Nev. City Apparatus	\$ -	15,000	15,000	15,000
Ending Fund Balance	<u>\$ 186,912</u>	<u>210,459</u>	<u>161,959</u>	<u>162,459</u>

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
Developer Impact Fee Fund (Fund 206)

	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
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	50,000	75,000
	<u>\$ 650,120</u>	<u>161,547</u>	<u>50,000</u>	<u>283,190</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	-	-	2,148,589	2,181,796
	<u>\$ -</u>	<u>430,776</u>	<u>2,148,589</u>	<u>2,451,232</u>
Excess (deficit) of revenues over expenditures	\$ 650,120	(269,229)	(2,098,589)	(2,168,042)
Beginning Fund Balance	\$ 2,959,039	3,609,159	3,339,930	3,339,930
Ending Fund Balance	<u>\$ 3,609,159</u>	<u>3,339,930</u>	<u>1,241,341</u>	<u>1,171,888</u>

Capital Expenditure Detail

	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
Capital Expenditures				
Trf Capital 66005 - Mill Street Ped Mall.	\$ -	-	471,950	561,621
Trf Capital 61100 - Storm Drain Plan	-	-	150,000	150,000
Trf Capital 63300 - East Main Street Impvmt	-	-	800,000	800,000
Trf Capital 63440 - Mill Street Parking Lot	-	-	556,639	516,181
Trf Capital 63420 - City Hall / PD Security	-	-	-	-
Trf Capital 63750 - Playground Maintenance	-	-	-	-
Trf Capital 63770 - McKnight Analysis	-	-	-	-
Trf Capital 63970 - East Main Improvements	-	-	-	-
Trf Capital 63820 - Matson Creek Phase I	-	-	170,000	153,994
Trf Capital 63840 - WM/S/C Ped Impvmets	-	-	-	-
Trf Capital 63870 - GVTIF Update	-	-	-	-
Trf Capital 63360 - Wolf Creek Trail	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>2,148,589</u>	<u>2,181,796</u>

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
Developer Impact Fee Fund (Fund 206)

Fund Balance Detail

	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
Fund Balances				
Reserve for Parking In Lieu	\$ 75,152	89,670	89,670	-
Reserve for Local Circulation	471,951	471,951	1	-
Reserve for Local Drainage	279,872	290,463	140,463	150,903
Reserve for Police Services	45,736	35,085	35,085	42,926
Reserve for Fire Services	101,592	12,225	12,225	20,071
Reserve for Admin / General Facilities	71,759	79,004	79,004	81,606
Reserve for Regional Circulation	801,177	516,181	(40,458)	-
Reserve for Regional Drainage	153,994	153,994	(16,006)	-
Reserve for Parks and Recreation	266,011	303,943	303,943	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	514,670	672,529
Reserve for GVTIF Administration	27,407	27,936	27,936	29,515
Reserve for Glenbrook Basin	5,032	6,761	6,761	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)	32,529	57,529
	<u>\$ 3,609,159</u>	<u>3,339,930</u>	<u>1,241,341</u>	<u>1,171,888</u>

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
Capital Projects Fund (Fund 300)

	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
Revenues:				
Federal Aid / FEMA	-	-	1,533,049	-
Misc. Intergovernmental Revenue	-	-	-	443,537
RSTP Funding	240,000	150,000	-	-
LTF Funding - NCTC	-	-	-	-
Miscellaneous Grants	532,645	-	-	-
CARES Act Funding	158,846	-	-	-
CDBG Federal Grant	-	2,416,473	1,000,000	1,300,000
CMAQ / SRF / HSIP / ATP Misc Grant Revenues	457,846	21,719	1,277,046	1,085,046
General Expense Reimbursements	5,146	3,506	-	-
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	135,000
Transfer In - Measure E Fund	916,780	1,445,911	3,715,000	3,765,000
Transfer In - Gas Tax Fund	631,620	187,005	710,000	1,010,000
Transfers In - Mitigation Fee Fund	-	-	2,148,589	2,181,796
Transfers In - Spl Proj Fund	1,324,385	688,038	6,000,000	8,510,329
Transfers In - Water Fund	29,650	-	500,000	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	17,018,684	19,850,708

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
Capital Projects Fund (Fund 300)

	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
Capital Projects Expenditures:				
Undistributed Capital	-	34,222	-	-
61100 - Storm Drain Plan	-	-	150,000	150,000
61220 - 2009 Street Maintenance Projects	122,296	11,631	205,000	150,000
61330 - Annual Street Rehabilitation	783,426	714,156	550,000	850,000
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	-	-	-
61430 - Financial System Replacement	163,124	-	-	-
61450 - Memorial Park Pool Renovation	10,048	5,548	-	-
62610 - NCTC Planning	5,707	3,701	-	-
XXXX - Condon / Scotten Field	-	-	-	3,000,000
XXXX - Sierra College Field	-	-	3,000,000	3,000,000
63260 - Storm Damage / Repairs	206,259	13,794	-	-
63270 - Peabody Creek Restoration	53,415	-	-	-
63280 - 2021 Winter Storm Damage	-	514,362	-	-
63300 - E Main / Murphy Improvements	-	-	800,000	800,000
63350 - Wolf Creek Trail Project Study Report	49,129	109,144	120,000	120,000
63370 - Condon Connector	461,327	-	-	-
63440 - Mill Streert Parking Lot	4,189	5,600	556,639	516,181
63450 - McCourtney Road Ped Imp	2,004	-	650,046	650,046
63630 - Annual Sidewalk Repairs / Maintenance	4,324	374	25,000	25,000
63740 - Florance Avenue Project	-	-	-	-
63750 - Playground Maintenance Projects	162	-	50,000	50,000
XXXX - Bennett Street Bridge	-	-	110,000	110,000
63820 - Maston Creek Phase I	-	-	170,000	153,994
63850 - Measure E Street Rehabilitation	806,290	9,636	2,035,000	2,035,000
63900 - Aerial Survey Update	39,959	7,993	-	-
61390 - Fuel Station Installation	-	-	232,000	360,000
64140 - Measure E Park Projects	60,016	47,008	3,230,000	230,000
64150 - CDBG Memorial Park Facility Impv	366,094	3,553,714	1,400,000	1,700,000
66005 - Mill Street Pedestrian Plaza	2,030	575,421	5,171,950	5,171,950
66007 - HSIP Improvements	-	2,611	300,000	300,000
66006 - Slate Creek Drainage	-	243,014	-	-
	3,391,974	5,992,022	18,790,635	19,407,171
Excess (deficit) of revenues over expenditures	1,493,014	(639,963)	(1,771,951)	443,537
Beginning Fund Balance	(1,389,399)	103,615	(536,348)	(536,348)
Ending Fund Balance	103,615	(536,348)	(2,308,299)	(92,811)

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
Special Projects Fund (Fund 310)

	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
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	5,000	500
	<u>\$ 129,038</u>	<u>8,272,825</u>	<u>5,000</u>	<u>3,483,549</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	-	-	3,000,000	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>6,000,000</u>	<u>8,510,329</u>
Excess (deficit) of revenues over expenditures	<u>\$ (1,195,347)</u>	<u>7,548,959</u>	<u>(5,995,000)</u>	<u>(5,026,780)</u>
Beginning Fund Balance	\$ 1,661,406	466,059	8,015,018	8,015,018
Ending Fund Balance	<u>\$ 466,059</u>	<u>8,015,018</u>	<u>2,020,018</u>	<u>2,988,238</u>

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
DUI Grant Fund (Fund 204)

	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
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	4,540
Ending Fund Balance	<u>\$ 4,529</u>	<u>4,540</u>	<u>4,565</u>	<u>4,565</u>

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
EPA Site Grant Fund (Fund 205)

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

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
Vehicle Replacement Fund (Fund 225)

	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
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	29,396	34,962
	<u>\$ 31,476</u>	<u>147,398</u>	<u>29,396</u>	<u>34,962</u>
Excess (deficit) of revenues over expenditures	\$ 99,785	(132,623)	(29,396)	(34,962)
Beginning Fund Balance	\$ 70,494	170,279	37,656	37,656
Ending Fund Balance	<u>\$ 170,279</u>	<u>37,656</u>	<u>8,260</u>	<u>2,694</u>

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
E. Daniels Park Fund (Fund 450)

	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Mid-Year Budget FY 2022-23
Revenues:				
Other Revenues	\$ -	-	-	-
Interest Earnings	316	418	1,000	1,000
	<u>\$ 316</u>	<u>418</u>	<u>1,000</u>	<u>1,000</u>
Expenditures:				
Park Expenditures	\$ -	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	<u>\$ 316</u>	<u>418</u>	<u>1,000</u>	<u>1,000</u>
Beginning Fund Balance	\$ 101,409	101,725	102,143	102,143
Ending Fund Balance	<u>\$ 101,725</u>	<u>102,143</u>	<u>103,143</u>	<u>103,143</u>

City of Grass Valley
Fiscal Year 2022-23 Mid-Year Budget
Animal Shelter Fund (Fund 451)

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