

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
GF Measure E Sales Tax Fund (Fund 200)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
REVENUES					
Measure E Sales Tax	\$ 6,992,271	7,062,106	7,017,687	7,053,000	7,150,000
TOTAL TAXES & ASSESSMENTS	\$ 6,992,271	7,062,106	7,017,687	7,053,000	7,150,000
Strike Team Reimbursements	\$ -	-	-	200,000	200,000
TOTAL INTERGOVERNMENTAL	\$ -	-	-	200,000	200,000
Interest Earnings	\$ 34,912	105,662	108,814	90,000	50,000
Unrealized Gain / Loss Investment	1,943	(12,832)	43,874	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 36,855	92,830	152,688	90,000	50,000
NCCFD Reimbursements	\$ 980	-	-	-	-
Fire Department Response Reimbursements	-	-	3,028	13,000	-
Fire Department Expense Reimbursements	-	-	-	20,093	-
TOTAL REIMBURSEMENTS	\$ 980	-	3,028	33,093	-
Sale of Fixed Assets	\$ -	-	-	-	450,000
Insurance Refunds & Payments	-	52,188	-	-	60,000
Loan Proceeds	219,718	179,315	224,358	255,517	145,000
TOTAL MISCELLANEOUS	\$ 219,718	231,503	224,358	255,517	655,000
Transfers In from Other Funds	\$ (263,269)	-	-	-	-
TOTAL TRANSFERS IN	\$ (263,269)	-	-	-	-
TOTAL REVENUES	\$ 6,986,555	7,386,439	7,397,761	7,631,610	8,055,000

EXPENDITURES

Police - 201

Personal Services

Salaries - Regular	\$ 978,675	1,070,570	1,111,916	1,061,526	1,031,101
Overtime	192,598	183,944	214,073	240,000	220,000
Shift Differential	15,841	15,116	26,233	20,000	20,000
FICA	87,333	93,309	100,518	83,589	81,199
PERS Retirement	145,249	171,161	175,779	150,961	152,714
Health / Dental / Vision / Life Ins	189,289	179,439	179,097	127,106	135,294
Deferred Compensation	-	18,456	20,326	21,511	21,955
Uniform / Uniform Allowance	5,221	11,617	3,459	8,375	8,375
Unemployment	5,998	-	-	-	-
Workers Compensation	84,498	101,017	-	-	-
Total Personal Services	\$ 1,704,702	1,844,629	1,831,401	1,713,068	1,670,639

Services and Supplies

Communications	\$ -	-	180	-	-
Operating Materials	29,725	4,715	5,449	10,000	155,000
Contractual Services	132,105	132,645	163,782	142,000	209,142

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Conferences & Travel	-	68	-	-	-
Automotive Repairs	-	-	20,241	-	-
Other Costs	-	-	-	1,817	-
Total Services and Supplies	\$ 161,830	137,428	189,652	153,817	364,142
Capital Outlay					
Vehicles	\$ 62,481	135,483	48,742	25,000	91,500
Other Machinery & Equipment	219,718	179,316	224,358	255,517	570,000
Total Capital Outlay	\$ 282,199	314,799	273,100	280,517	661,500
Debt Service					
Lease Principal	\$ 153,472	204,748	237,169	231,010	275,000
Total Debt Service	\$ 153,472	204,748	237,169	231,010	275,000
Total Police	\$ 2,302,203	2,501,604	2,531,322	2,378,412	2,971,281

Fire - 203

Personal Services					
Salaries - Regular	\$ 770,811	894,999	837,649	895,217	972,078
Salaries - Part-Time	64,331	-	-	-	-
Overtime	271,537	298,071	214,840	260,000	250,000
FLSA Overtime	11	917	3,741	25,927	26,888
Overtime - Strike Team	-	-	-	200,000	200,000
FICA	85,547	92,153	93,668	71,362	77,274
PERS Retirement	119,831	146,591	140,324	146,166	156,599
Health / Dental / Vision / Life Ins	101,067	122,991	169,603	191,243	179,193
Uniform / Uniform Allowance	16,040	16,675	8,942	11,150	11,150
Unemployment	113	-	1,360	-	-
Total Personal Services	\$ 1,429,288	1,572,397	1,470,127	1,801,065	1,873,182
Services and Supplies					
Communications	\$ -	2,846	783	-	-
Software	-	-	-	721	721
Operating Materials	59,453	55,443	114,283	65,000	70,000
Printing / Advertising	569	-	-	-	-
Contractual Services	84,964	70,180	101,256	82,500	95,800
Liability Insurance	1,033	-	-	-	-
Conferences & Travel	15,020	5,578	10,854	12,000	15,000
Building Repairs & Maintenance	-	2,283	-	-	-
Automotive Repairs & Maintenance	221	3,292	-	-	-
Total Services and Supplies	\$ 161,260	139,622	227,176	160,221	181,521
Capital Outlay					
Vehicles	\$ -	143,867	-	80,000	2,151,138
Other Machinery & Equipment	223,499	113,728	-	700,000	-
Total Capital Outlay	\$ 223,499	257,595	-	780,000	2,151,138
Debt Service					
Lease Principal	\$ 4,480	81	-	-	-
Total Debt Service	\$ 4,480	81	-	-	-
Total Fire	\$ 1,818,527	1,969,695	1,697,303	2,741,286	4,205,841

Administration & Engineering - 401

Services and Supplies					
Contractual Services	\$ 12,235	-	-	-	-
Total Services and Supplies	\$ 12,235	-	-	-	-
Total Administration & Engineering	\$ 12,235	-	-	-	-

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Public Works Capital - 406					
Personal Services					
FICA	\$ 448	131	112	5	-
PERS Retirement	437	175	123	25	-
Health / Dental / Vision / Life Ins	207	268	256	48	-
Total Personal Services	\$ 1,092	574	491	78	-
Services and Supplies					
Operating Materials	\$ -	-	7,678	-	-
Contractual Services	-	-	88,741	20,000	10,000
Maintenance Contracts	-	-	105,645	80,000	84,000
Total Services and Supplies	\$ -	-	202,064	100,000	94,000
Capital Outlay					
Police Dept Radio Communications	\$ 339,861	32,863	192,510	-	-
Measure E Parks Projects	339,824	227,092	270,874	-	-
Total Capital Outlay	\$ 679,685	259,955	463,384	-	-
Total Public Works Capital	\$ 680,777	260,529	665,939	100,078	94,000
Non-Departmental - 601					
Personal Services					
PERS Unfunded Liability	\$ 72,781	-	61,719	116,028	151,420
Workers Compensation	-	-	113,085	101,573	89,386
Total Personal Services	\$ 72,781	-	174,804	217,601	240,807
Services and Supplies					
Contractual Services	\$ 2,882	8,072	2,359	4,200	3,500
Liability Insurance	92,121	131,816	162,462	162,588	167,707
Total Services and Supplies	\$ 95,003	139,888	164,821	166,788	171,207
Debt Service					
Principal	\$ 565,541	574,590	583,784	593,124	602,614
Interest	97,288	88,239	79,045	69,705	60,215
Total Debt Service	\$ 662,829	662,829	662,829	662,829	662,829
Transfers Out					
Transfers Out	\$ 1,918,859	2,002,596	634,418	3,445,000	2,165,000
Total Transfers Out	\$ 1,918,859	2,002,596	634,418	3,445,000	2,165,000
Total Non-Departmental	\$ 2,749,472	2,805,313	1,636,872	4,492,218	3,239,843
TOTAL EXPENDITURES	\$ 7,563,214	7,537,141	6,531,436	9,711,994	10,510,964
Excess (Deficit) of Revenues Over Expenditures	\$ (576,659)	(150,702)	866,325	(2,080,384)	(2,455,964)
Beginning Fund Balance	\$ 4,410,379	3,833,720	3,683,018	4,549,343	2,468,959
Ending Fund Balance	\$ 3,833,720	3,683,018	4,549,343	2,468,959	12,995

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Capital Expenditure Detail

Capital Expenditures	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Police Capital - Vehicles / Buildout	\$ 215,953	340,231	285,911	256,010	366,500
Police Capital - Equipment	219,718	179,316	224,358	255,517	570,000
Fire Capital - Fire Truck	-	-	-	700,000	-
Fire Capital - Vehicles / Buildout	4,480	143,948	-	80,000	2,151,138
Fire Capital - Equipment / Radios	223,499	113,728	-	-	-
Police Dept. Radio Infrastructure	339,861	32,863	192,510	-	-
Measure E Park Projects / Maintenance	339,824	227,092	270,874	-	-
Trf to Capital 61220 - Annual Street Maintenance	48,363	9,164	-	-	-
Trf to Capital 61330 - Annual Street Rehab	38,702	94,655	-	-	-
Trf to Capital 62740 - Bank Street Bridge	-	-	-	-	115,000
Trf to Capital 63330 - Wolf Creek ATP Connectivity Project	-	-	-	-	400,000
Trf to Capital 63350 - Wolf Creek Trail Study	-	-	-	-	150,000
Trf to Capital 63450 - McCourtney Rd Pedestrian Imp	-	-	-	-	100,000
Trf to Capital 63455 - South Auburn & Colfax Roundabout	-	-	-	-	100,000
Trf to Capital 63850 - Measure E Street Rehab	178,587	896,186	128,118	1,130,000	930,000
Trf to Capital 64140 - Measure E Park Projects	44,842	15,004	300,000	952,000	240,000
Trf to Capital 64150 - Memorial Park Facility Improve	400,000	226,147	-	-	-
Trf to Capital 66005 - Mill Street Pedestrian Plaza	1,000,000	500,000	47,454	-	-
Trf to Capital 66007 - HSIP Improvements	728	50,000	-	-	-
Trf to Capital 66653 - Magenta Drain Restoration	-	-	20,000	-	130,000
Trf to Capital 66656 - S. Auburn Street Renovation	-	-	-	1,363,000	-
	\$ 3,054,557	2,828,334	1,469,225	4,736,527	5,252,638