



City of Grass Valley

Budget Report Account Summary

For Fiscal: 2025-2026 Period Ending: 12/31/2025

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 207 - GF Measure B Sales Tax						
Revenue						
207-403-01						
207-452-01						
207-461-01						
207-482-01						
Measure B Sales Tax	2,576,000.00	2,576,000.00	0.00	414,032.28	-2,161,967.72	16.07 %
Strike Team Reimbursements	50,000.00	50,000.00	2,281.43	20,416.22	-29,583.78	40.83 %
Interest Earnings	5,000.00	5,000.00	0.00	5,927.44	927.44	118.55 %
Miscellaneous Revenue	0.00	0.00	0.00	5,000.00	5,000.00	0.00 %
Revenue Total:	2,631,000.00	2,631,000.00	2,281.43	445,375.94	-2,185,624.06	16.93%
Expense						
Department: 102 - City Manager						
207-102-50010						
207-102-50020						
207-102-50110						
207-102-50120						
207-102-50125						
207-102-50130						
207-102-51010						
207-102-51011						
207-102-51015						
207-102-51020						
207-102-51110						
207-102-52020						
207-102-54110						
207-102-54115						
207-102-54120						
Salaries - Regular	207,127.00	207,127.00	15,670.20	96,819.45	110,307.55	46.74 %
Overtime	500.00	500.00	0.00	0.00	500.00	0.00 %
FICA	15,887.00	15,887.00	1,129.74	7,016.21	8,870.79	44.16 %
PERS Retirement	22,127.00	22,127.00	1,671.80	10,329.34	11,797.66	46.68 %
PERS Unfunded Liability	16,929.00	16,929.00	0.00	17,265.00	-336.00	101.98 %
Health / Dental / Vision / Life Insur...	49,172.00	49,172.00	4,035.04	22,913.26	26,258.74	46.60 %
Office Supplies	500.00	500.00	27.03	467.09	32.91	93.42 %
Communications	540.00	540.00	45.00	270.00	270.00	50.00 %
Fuel	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
Operating Materials	2,000.00	2,000.00	327.33	12,870.16	-10,870.16	643.51 %
Contractual Services	1,550,000.00	1,550,000.00	86.85	11,270.10	1,538,729.90	0.73 %
Other Machinery & Equipment	200,000.00	200,000.00	0.00	191,788.09	8,211.91	95.89 %
Conferences & Travel	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
Equipment Maintenance	10,000.00	10,000.00	3,130.49	15,399.58	-5,399.58	154.00 %
Grants for Fuel Reduction Assistance	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00 %
Department: 102 - City Manager Total:	2,331,782.00	2,331,782.00	26,123.48	386,408.28	1,945,373.72	16.57%
Department: 203 - Fire						
207-203-50010						
207-203-50020						
207-203-50021						
207-203-50025						
207-203-50110						
207-203-50120						
207-203-50125						
207-203-50130						
207-203-51010						
207-203-51020						
207-203-51110						
207-203-54110						
Salaries - Regular	607,585.00	607,585.00	43,492.94	264,639.19	342,945.81	43.56 %
Overtime	55,000.00	55,000.00	5,620.34	18,949.70	36,050.30	34.45 %
FLSA Overtime	16,298.00	16,298.00	1,594.25	7,511.26	8,786.74	46.09 %
Overtime - Strike Team	50,000.00	50,000.00	0.00	51,132.05	-1,132.05	102.26 %
FICA	48,553.00	48,553.00	3,949.10	27,327.04	21,225.96	56.28 %
PERS Retirement	87,281.00	87,281.00	6,753.78	40,119.64	47,161.36	45.97 %
PERS Unfunded Liability	19,406.00	19,406.00	0.00	19,406.00	0.00	100.00 %
Health / Dental / Vision / Life Insur...	99,549.00	99,549.00	8,108.08	46,780.07	52,768.93	46.99 %
Uniform Allowance	10,800.00	10,800.00	0.00	5,400.00	5,400.00	50.00 %
Operating Materials	55,000.00	55,000.00	1,456.05	7,669.86	47,330.14	13.95 %
Contractual Services	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
Conferences & Travel	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
Department: 203 - Fire Total:	1,069,472.00	1,069,472.00	70,974.54	488,934.81	580,537.19	45.72%
Expense Total:	3,401,254.00	3,401,254.00	97,098.02	875,343.09	2,525,910.91	25.74%
Fund: 207 - GF Measure B Sales Tax Surplus (Deficit):	-770,254.00	-770,254.00	-94,816.59	-429,967.15	340,286.85	55.82%
Report Surplus (Deficit):	-770,254.00	-770,254.00	-94,816.59	-429,967.15	340,286.85	55.82%

Budget Report

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Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
207 - GF Measure B Sales Tax	-770,254.00	-770,254.00	-94,816.59	-429,967.15	340,286.85
Report Surplus (Deficit):	-770,254.00	-770,254.00	-94,816.59	-429,967.15	340,286.85