

**City of Grass Valley
Budgeted Funds Synopsis
Annual Operations and Fund Balance
Fiscal Year 2026-27 Proposed Budget**

Fund - Description	Total Fund Balance 6/30/2025	---FY 2025-26 Estimated---		Estimated Fund Balance 6/30/2026	---FY 2026-27 Proposed---		Estimated Fund Balance 6/30/2027
		Fiscal Year 2025-26 Revenues	Expenditures		Fiscal Year 2026-27 Revenues	Expenditures	
100 - General Fund	\$ 8,505,872	\$ 19,534,879	\$ 19,620,920	\$ 8,419,831	\$ 19,928,982	\$ 19,946,611	\$ 8,402,202
200 - GF Measure E Sales Tax Fund	4,549,343	7,631,610	9,711,994	2,468,959	8,055,000	10,510,964	12,995
207 - GF Measure B Sales Tax Fund	1,232,828	2,760,000	1,820,923	2,171,905	2,785,000	3,186,709	1,770,196
Enterprise Funds							
500 - Water Enterprise Fund	\$ 2,528,141	\$ 2,652,394	\$ 3,645,849	\$ 1,534,686	\$ 2,721,200	\$ 3,023,104	\$ 1,232,782
510 - Sewer Enterprise Fund	9,874,641	6,132,672	5,428,946	10,578,367	6,130,000	10,691,470	6,016,897
Special Revenue Funds							
201 - State of California Gas Tax Fund	\$ 236,350	\$ 1,117,671	\$ 1,050,884	\$ 303,137	\$ 852,593	\$ 1,135,000	\$ 20,730
202 - Traffic Safety Fund	-	191,400	191,400	-	212,000	212,000	-
203 - Fire Reserve Fund	370,359	500,992	231,565	639,786	264,000	200,000	703,786
205 - EPA Brownfield Site Assessment Fund	3,607	61,638	65,245	-	123,235	123,235	-
206 - Developer Fee Project Fund	2,573,317	444,804	-	3,018,121	65,000	720,000	2,363,121
225 - Vehicle Replacement Fund	18,781	200	18,797	184	7,044	7,044	184
260 - Proposition 64 PH&S Grant Program	(533,748)	1,752,902	1,333,845	(114,691)	239,505	124,814	-
450 - Elizabeth Daniels Park Fund	109,206	3,000	-	112,206	3,000	-	115,206
451 - Animal Shelter Fund	2,276	60	-	2,336	60	-	2,396
Capital Projects Funds							
300 - Capital Improvements Projects Fund	\$ (719,375)	\$ 7,611,866	\$ 7,000,615	\$ (108,124)	\$ 11,796,587	\$ 11,789,543	\$ (101,080)
310 - Special Projects Fund	5,840,471	1,260,202	1,565,766	5,534,907	160,000	2,561,876	3,133,031
Assessment District Funds							
210 - Whispering Pines Landscaping & Lighting	\$ 68,757	\$ 31,938	\$ 25,682	\$ 75,013	\$ 32,241	\$ 27,449	\$ 79,805
211 - Litton P. 1 L&L	18,052	7,435	4,597	20,890	7,674	5,697	22,866
212 - Morgan Ranch Landscaping & Lighting Fund	70,520	31,883	22,029	80,374	32,285	23,829	88,830
213 - Ventana Sierra Landscaping & Lighting	(1,469)	4,658	7,486	(4,297)	6,200	8,458	(6,555)
214 - Scotia Pines Landscaping & Lighting Fund	353	4,760	5,652	(539)	4,847	7,722	(3,414)
215 - MA Dist. 2003-1 (Morgan Ranch Unit 7)	19,919	1,030	559	20,390	980	559	20,812
216 - MR West BAD No 2010-1	12,085	1,080	456	12,709	1,000	456	13,254
217 - MR West L&L No. 1988-2 Annex	7,810	710	680	7,840	700	690	7,849
218 - Ridge Meadows L&L 2016-1	6,438	9,620	8,196	7,862	9,890	7,406	10,345
219 - Ridge Meadows BAD 2016-1	16,190	1,155	635	16,710	1,100	635	17,175
220 - Loma Rica Ranch Landscaping & Lighting Fund	(1,563)	156,477	66,662	88,252	159,776	90,400	157,628
Trust & Agency / Internal Service Funds							
770 - Downtown Assessment District Fund	\$ 54,089	\$ 65,000	\$ 95,637	\$ 23,452	\$ 65,500	\$ 65,640	\$ 23,312
780 - Grass Valley Successor Agency Fund	680,203	573,374	601,422	652,155	563,137	603,059	612,233

**City of Grass Valley
Budgeted Funds Synopsis
Annual Operations and Fund Balance
Fiscal Year 2026-27 Proposed Budget**

Fund - Description	Total Fund Balance 6/30/2025	---FY 2025-26 Estimated---		Estimated Fund Balance 6/30/2026	---FY 2026-27 Proposed---		Estimated Fund Balance 6/30/2027	
		Fiscal Year 2025-26 Revenues	Fiscal Year 2025-26 Expenditures		Fiscal Year 2026-27 Revenues	Fiscal Year 2026-27 Expenditures		
<i>CDBG & HOME Loan / Program Income Funds</i>								
230 - 02-HOME-0586 Glenbrook Apts.	\$ 4,421,230	\$ 32,713	\$ 3,500	\$ 4,450,443	\$ 32,713	\$ 3,500	\$ 4,479,656	
231 - 09-HOME-6272 1st Time Homebuyers	1,053,787	34,000	-	1,085,239	35,000	-	1,117,691	
232 - 12-HOME-8564 First Time Homebuyers	285,492	6,569	-	292,061	6,569	-	298,630	
233 - HOME Grant 1st Time Homebuyers	652,052	8,985	10,000	651,037	8,985	10,000	650,022	
234 - 99-HOME-0369 First Time Homebuyers	450,158	1,646	-	451,804	1,646	-	453,450	
235 - 00-HOME-0461 Cedar Park Apts.	1,971,721	48,184	3,500	2,016,405	48,184	3,500	2,061,089	
236 - 00-HOME-14968 FTHB	79,734	1,500	-	81,234	1,500	-	82,734	
240 - 04-STBG-1960 TIG Housing Rehabilitation	\$ 71,323	\$ -	\$ -	\$ 71,323	\$ -	\$ -	\$ 71,323	
241 - CDBG	4,152	249	8,000	(3,599)	250	5,000	(8,349)	
242 - CDBG Revolving Fund	180,530	1,720	264	181,986	1,720	264	183,442	
243 - Revolving Loan Fund - Business Loans	101,498	-	-	101,498	-	-	101,498	
247 - 95-STBG-897 - Housing and Infrastructure	15,098	320	240	15,178	250	240	15,188	
249 - 99-STBG-1362 - Housing & Child Care Cent	110,000	-	-	110,000	-	-	110,000	
250 - CDBG Housing and Doris Drive	27,055	60	222	26,893	30	222	26,701	
251 - Housing Rehab - 04-STBG-1900	370,884	7,104	-	377,988	7,104	-	385,092	

Total Budget (Excluding CDBG & HOME):	Total Fund Balance 6/30/2025	---FY 2025-26 Estimated---		Estimated Est. Fund Balance 6/30/2026	---FY 2026-27 Proposed---		Estimated Est. Fund Balance 6/30/2027
		Fiscal Year 2025-26 Revenues	Fiscal Year 2025-26 Expenditures		Fiscal Year 2026-27 Revenues	Fiscal Year 2026-27 Expenditures	
General Fund	\$ 8,505,872	\$ 19,534,879	\$ 19,620,920	\$ 8,419,831	\$ 19,928,982	\$ 19,946,611	\$ 8,402,202
Measure E Fund	4,549,343	7,631,610	9,711,994	2,468,959	8,055,000	10,510,964	12,995
Measure B Fund	1,232,828	2,760,000	1,820,923	2,171,905	2,785,000	3,186,709	1,770,196
Enterprise Funds	12,402,782	8,785,066	9,074,795	12,113,053	8,851,200	13,714,574	7,249,679
Special Revenue Funds	2,780,148	4,072,667	2,891,736	3,961,079	1,766,437	2,522,093	3,205,423
Capital Projects Funds	5,121,096	8,872,068	8,566,381	5,426,783	11,956,587	14,351,419	3,031,951
Assessment District Funds	217,092	250,746	142,633	325,205	256,692	173,301	408,596
Trust & Agency Funds	734,292	638,374	697,059	675,607	628,637	668,699	635,545
Total:	\$ 35,543,453	\$ 52,545,410	52,526,441	\$ 35,562,422	\$ 54,228,535	65,074,371	\$ 24,716,585
LESS: Transfers:		\$ (6,771,339)	(6,771,339)		\$ (6,846,455)	(6,846,455)	
Total Operating Budget Net of Transfers:		\$ 45,774,071	45,755,102		\$ 47,382,080	58,227,916	

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
General Fund Revenue and Expenditure Summary

REVENUES	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Taxes & Assessments	\$ 13,288,816	13,929,123	14,307,964	14,823,759	15,306,041
Licenses & Permits	287,918	264,756	293,123	263,477	269,370
Franchises	991,507	1,010,504	1,078,630	1,090,506	1,132,531
Fines & Forfeitures	171	432	1,100	1,305	200
Charges for Services	520,356	619,486	722,374	684,704	916,775
Intergovernmental	656,238	354,170	364,023	798,020	623,322
Use of Money & Property	67,450	382,438	280,111	250,812	211,000
Reimbursements	959,109	1,294,498	1,381,183	1,286,215	1,189,332
Miscellaneous Revenue	53,479	52,562	255,428	95,018	41,000
Transfers In	466,970	453,855	516,425	241,063	239,411
TOTAL REVENUES	\$ 17,292,014	18,361,824	19,200,361	19,534,879	19,928,982
EXPENDITURES					
City Council (101)	\$ 77,938	57,012	63,859	68,004	64,955
City Manager (102)	372,011	367,821	455,339	443,277	412,142
Human Resources (103)	36,544	25,331	22,763	25,000	25,000
Finance (104)	550,711	465,197	490,819	357,140	385,554
Information Technology (105)	337,029	383,438	344,356	460,416	477,395
City Attorney (106)	387,818	367,486	255,704	236,250	251,250
Police Department (201)	5,446,921	6,068,553	6,045,051	6,316,540	6,587,064
Animal Services (202)	282,385	260,639	292,481	275,651	285,514
Fire Department (203)	3,761,920	4,112,355	4,086,888	4,514,772	4,435,797
Community Development - Planning (301)	475,742	311,861	310,909	333,911	365,401
Community Development - Building (302)	494,801	467,140	475,968	406,027	413,070
Public Works - Administration & Engineering (401)	327,616	410,834	434,754	382,841	379,359
Public Works - Streets Maintenance (402)	496,744	592,128	486,818	514,530	517,402
Public Works - Fleet Services (403)	312,349	277,692	364,057	461,919	449,924
Public Works - Facilities (404)	138,972	154,009	130,723	116,269	122,191
Public Works - Capital (406)	-	22,299	10,850	-	-
Parks and Recreation - Administration (501)	570,469	617,794	639,767	620,811	603,930
Parks and Recreation - Swimming Pool (502)	128,278	196,969	145,156	138,113	140,040
Parks and Recreation - Recreation (503)	27,111	50,371	41,314	15,310	16,960
Non-Departmental (601)	2,118,476	1,807,838	2,225,668	2,335,338	2,500,781
Debt Service (601)	1,446,701	1,469,455	1,451,211	1,433,862	1,430,837
Appropriation for Contingency (601)	164,874	111,612	49,626	89,939	-
Transfers Out (601)	628,556	71,957	230,074	75,000	82,044
TOTAL EXPENDITURES	\$ 18,583,966	18,669,791	19,054,155	19,620,920	19,946,611
Excess / (Deficit) of Revenues over Expenditures	\$ (1,291,952)	(307,967)	146,206	(86,041)	(17,630)
Beginning Fund Balance	\$ 9,959,585	8,667,633	8,359,666	8,505,872	8,419,831
Ending Fund Balance	\$ 8,667,633	8,359,666	8,505,872	8,419,831	8,402,202
Less - Designated Reserves:					
Police Department Property Deposits	\$ 22,846	42,944	20,741	49,268	49,268
Tree Preservation	10,701	10,701	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	14,232	16,724	17,228	17,228
PEG Reserves	93,594	3,941	6,627	6,627	6,627
Corporation Yard Remodel Funds	267,051	267,051	82,051	82,051	82,051
Nevada City Fire Apparatus Funds	25,000	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
Total Designated Reserves	\$ 6,161,584	6,092,029	5,890,004	5,919,035	5,919,035
Amount Not Obligated at Year End	\$ 2,506,049	2,267,637	2,615,868	2,500,796	2,483,167

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
General Fund Revenue Account Detail (Fund 100)

Description	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Secured & Unsecured Property Taxes	\$ 3,220,979	3,347,070	3,513,049	3,702,364	3,925,458
Supplemental Property Taxes	167,438	111,588	67,811	76,868	70,000
Property Tax Homeowners Exemption (HOPT)	23,315	20,628	20,976	20,946	20,946
Property Tax in Lieu of VLF	1,503,671	1,561,713	1,642,012	1,707,459	1,767,220
RPTTF Residual Property Tax Distributions	256,239	506,610	490,626	512,575	512,575
Real Estate Transfer Taxes	66,225	64,649	88,553	82,447	83,271
Sales Tax	7,761,819	7,850,805	7,639,547	7,770,000	7,841,000
Sales Tax Payment to Nevada County	(1,158,880)	(1,028,389)	(979,524)	(1,010,100)	(1,019,330)
Proposition 172 Public Safety Augmentation	157,009	147,664	145,034	150,200	149,900
Transient Occupancy Tax	1,033,199	1,033,225	1,119,104	1,159,000	1,285,000
Fire Department Assessments	257,802	276,451	309,645	317,000	325,000
Cannabis Excise Tax	-	37,109	251,131	335,000	345,000
TOTAL TAXES & ASSESSMENTS	\$ 13,288,816	13,929,123	14,307,964	14,823,759	15,306,041
Business Licenses	\$ 200,703	201,877	209,090	202,000	211,000
Animal Licenses	5,040	2,502	4,332	4,000	3,000
MVLF Residual Fees	13,958	16,820	21,459	20,808	20,500
SB-1186 Fee (ADA)	7,234	7,006	7,451	-	-
Fire Department Permits	1,925	1,320	1,795	3,500	1,700
Police Department Permits	27,233	4,220	17,599	5,000	5,000
Tobacco Licenses	3,000	3,100	6,012	3,000	3,000
Gaming Licenses	1,336	1,336	1,336	1,169	1,169
Bicycle Licenses	1	-	1	-	1
Tree Removal Permits	4,760	4,390	4,698	4,000	4,000
Parking Lot Permits	22,728	22,185	19,350	20,000	20,000
TOTAL LICENSES & PERMITS	\$ 287,918	264,756	293,123	263,477	269,370
PG&E Franchise Fee	205,383	226,011	267,970	280,506	294,531
Cable TV Franchise Fee	234,122	192,517	159,606	130,000	128,000
Solid Waste Franchise Fee	552,002	591,976	651,054	680,000	710,000
TOTAL FRANCHISES	\$ 991,507	1,010,504	1,078,630	1,090,506	1,132,531
Business License Penalties	\$ 171	432	500	1,305	200
Code Enforcement Penalties	-	-	600	-	-
TOTAL FINES & FORFEITURES	\$ 171	432	1,100	1,305	200
Planning Fees	\$ 53,070	52,799	87,280	90,000	85,000
Building Fees	350,746	336,067	404,293	360,000	370,000
Fire Department Plan Check Fee	15,258	18,663	20,091	16,000	16,000
Fire Department Miscellaneous	215	20,490	16,274	13,000	15,000
Police Department Miscellaneous	12,053	17,688	16,441	12,000	3,000
Police Department Vehicle Abatement	(9,521)	40,841	20,369	30,000	20,000
Police Dept - Report Copies	1,022	993	1,316	500	700
Police Dept - Repossession Fees	15	5	190	75	75
Police Dept - AB 109	-	-	-	-	100,000
Paid Parking Revenue	7,073	5,762	11,883	20,000	170,000
Engineering Fees	31,177	25,781	10,102	15,000	15,000
Mill Street Encroachment Permit	1,743	21,525	20,345	21,645	20,000
Animal Shelter - Dogs Redeemed	19,547	13,862	12,398	6,000	7,000
Animal Shelter - Other Revenues	-	-	6,538	20,000	20,000
Parks - Field Rentals	23,108	38,652	67,973	50,000	50,000
Parks - Building Rentals	9,305	17,019	22,780	21,356	20,000
Parks - Other Fees and Charges	5,545	9,339	4,101	9,128	5,000
TOTAL CHARGES FOR SERVICES	\$ 520,356	619,486	722,374	684,704	916,775

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
General Fund Revenue Account Detail (Fund 100)

Description	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Police - Other Grants	\$ 25,000	-	3,853	-	-
COPS Grant - SLESF	190,271	186,159	194,663	201,537	190,000
Miscellaneous State Grants	118,682	-	-	-	-
Miscellaneous Federal Grants	-	-	-	113,500	-
Police POST Reimbursements	18,143	25,006	19,828	10,957	15,000
NJUHS Policing Agreement	90,000	120,000	120,000	120,000	120,000
Strike Team Reimbursements	23,066	-	-	332,000	260,000
CalVIP Grant	182,076	(51,022)	-	-	-
Beverage Recycling Program	5,000	5,000	5,000	5,000	5,000
SB 1383 - Mandatory Organic Waste	-	69,027	20,679	15,026	33,322
State Highway Funds	4,000	-	-	-	-
TOTAL INTERGOVERNMENTAL	\$ 656,238	354,170	364,023	798,020	623,322
Interest Earnings	\$ 160,778	268,058	186,668	240,000	200,000
Unrealized Gain / Loss Investment	(100,602)	99,694	79,915	-	-
City Hall Rentals	7,164	13,696	12,058	9,552	10,000
Fire Facility Rentals	110	990	1,470	1,260	1,000
TOTAL USE OF MONEY & PROPERTY	\$ 67,450	382,438	280,111	250,812	211,000
NCCFD Reimbursements	\$ 19,780	-	-	-	-
Nevada City Animal Control Reimbursement	32,663	48,958	48,415	47,508	46,000
Police - Administrative Fee Reimbursement	5,830	6,315	7,440	5,375	5,000
Police - Expense Reimbursement	331	72,247	47,039	7,000	7,000
Fire Department Response Reimbursement	891,181	949,473	966,402	1,007,332	1,012,332
General Expense Reimbursement	9,324	217,505	311,887	219,000	119,000
TOTAL REIMBURSEMENTS	\$ 959,109	1,294,498	1,381,183	1,286,215	1,189,332
Animal Control - Grants / Donations	\$ 5,268	2,076	30,698	13,789	1,000
Historical Commission Donation	-	-	83	1,601	-
Hometown Hero Banner Program	-	-	-	1,050	-
Miscellaneous Grants / Donations	100	-	50,000	-	-
Unclaimed Property	12,155	664	-	1,505	-
Cash Over / (Short)	-	(20)	-	-	-
Copies / Retail Sales Revenue	-	24	-	-	-
Late Fees	10,943	12,402	17,927	10,000	10,000
Sale of Fixed Assets	-	-	10,000	6,473	-
Insurance Refunds & Payments	6,774	16,601	87,757	43,200	15,000
Miscellaneous Revenue	18,239	20,815	58,963	17,400	15,000
TOTAL MISCELLANEOUS	\$ 53,479	52,562	255,428	95,018	41,000
Transfers In from Other Funds	\$ 466,970	453,855	516,425	241,063	239,411
TOTAL TRANSFERS IN	\$ 466,970	453,855	516,425	241,063	239,411
TOTAL GENERAL FUND	\$ 17,292,014	18,361,824	19,200,361	19,534,879	19,928,982

**City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
General Fund (Fund 100)**

<u>Departmental Expenditure Account Detail</u>	<u>Actual FY 2022-23</u>	<u>Actual FY 2023-24</u>	<u>Actual FY 2024-25</u>	<u>Estimated FY 2025-26</u>	<u>Proposed FY 2026-27</u>
City Council - 101					
Personal Services					
Salaries - Regular	\$ 18,539	15,984	26,200	33,600	30,300
FICA	1,224	1,300	2,004	2,571	2,318
Total Personal Services	\$ 19,763	17,284	28,204	36,171	32,618
Services and Supplies					
Office Supplies	\$ 1,790	-	-	-	-
Dues & Subscriptions	12,868	15,093	9,796	10,063	10,337
Operating Materials	18,300	7,942	3,332	4,000	4,000
Printing / Advertising	975	1,466	4,167	2,500	2,500
Contractual Services	17	-	2,525	270	500
Elections Costs	10,461	517	-	-	-
Conferences	13,764	13,749	15,835	15,000	15,000
Total Services and Supplies	\$ 58,175	38,767	35,655	31,833	32,337
Capital Outlay					
Other Machinery & Equipment	\$ -	961	-	-	-
Total Capital Outlay	\$ -	961	-	-	-
Total City Council	\$ 77,938	57,012	63,859	68,004	64,955
City Manager - 102					
Personal Services					
Salaries - Regular	\$ 237,431	232,115	245,790	284,603	267,948
Salaries - Part-Time	1,503	10,738	4,977	10,005	-
FICA	14,049	14,972	15,910	22,799	20,829
PERS Retirement	27,306	28,498	26,679	23,840	27,239
Health / Dental / Vision / Life Ins	64,330	52,524	59,356	63,788	68,469
Deferred Compensation	2,905	3,394	3,310	2,706	3,475
Total Personal Services	\$ 347,524	342,241	356,022	407,741	387,960
Services and Supplies					
Office Supplies	\$ 4,197	57	1,678	-	500
Communications	-	-	1,049	709	855
Postage	-	1,026	278	-	-
Dues & Subscriptions	3,379	405	345	132	132
Membership Dues	-	500	2,175	1,695	1,695
Operating Materials	6,096	8,694	5,978	5,000	2,500
Printing / Advertising	822	-	133	500	500
Contractual Services	3,718	3,055	65,147	25,000	2,000
Elections Costs	1,571	11,843	12,370	1,500	13,000
Conferences	4,704	-	10,164	1,000	3,000
Total Services and Supplies	\$ 24,487	25,580	99,317	35,536	24,182
Total City Manager	\$ 372,011	367,821	455,339	443,277	412,142
Human Resources - 103					
Services and Supplies					
Contractual Services	\$ 36,544	25,331	22,763	25,000	25,000
Total Services and Supplies	\$ 36,544	25,331	22,763	25,000	25,000
Total Human Resources	\$ 36,544	25,331	22,763	25,000	25,000
Finance - 104					
Personal Services					
Salaries - Regular	\$ 325,487	273,859	284,513	188,714	201,828

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
General Fund (Fund 100)

<u>Departmental Expenditure Account Detail</u>	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
Overtime	2,732	2,306	1,725	1,500	2,000
FICA	23,068	19,782	20,499	14,534	15,558
PERS Retirement	25,456	23,695	21,037	14,739	15,169
Health / Dental / Vision / Life Ins	83,741	56,864	64,935	45,603	48,510
Deferred Compensation	5,214	6,046	4,393	1,000	1,000
Total Personal Services	\$ 465,698	382,552	397,102	266,090	284,064
Services and Supplies					
Office Supplies	\$ 2,229	1,294	1,259	2,500	2,500
Communications	-	-	338	450	540
Postage	-	4,591	1,481	-	-
Operating Materials	3,546	1,161	1,465	-	-
Contractual Services	66,319	65,801	80,484	85,000	95,000
Maintenance Contracts	8,992	8,992	7,494	-	-
Bank Service Charges	1,392	283	282	400	400
Conferences & Travel	2,535	523	914	2,700	3,050
Total Services and Supplies	\$ 85,013	82,645	93,717	91,050	101,490
Total Finance	\$ 550,711	465,197	490,819	357,140	385,554
Information Technology - 105					
Personal Services					
Salaries - Regular	\$ -	-	47,285	147,579	155,479
FICA	-	-	3,650	11,339	11,944
PERS Retirement	-	-	5,849	17,025	17,883
Health / Dental / Vision / Life Ins	-	-	9,278	27,990	36,379
Total Personal Services	\$ -	-	66,062	203,933	221,685
Services and Supplies					
Office Supplies	\$ 146	269	(31)	500	500
Communications	34,604	72,049	74,059	85,508	71,888
Postage	109	-	-	-	-
Dues & Subscriptions	250	-	-	-	-
Membership Dues	-	130	65	130	130
Utilities	4,844	1,775	-	-	-
Software	14,951	13,037	49,710	230,000	225,733
Operating Materials	78	-	12,225	50,000	50,000
Contractual Services	321,095	513,642	359,003	38,000	51,600
Conferences & Travel	-	1,580	-	-	3,000
Total Services and Supplies	\$ 376,077	602,482	495,031	404,138	402,851
Cost Allocation					
Non-Personal Overhead Transfer	\$ (150,430)	(255,626)	(229,572)	(147,655)	(147,140)
Total Cost Allocation	\$ (150,430)	(255,626)	(229,572)	(147,655)	(147,140)
Capital Outlay					
Technology	\$ 107,542	32,742	12,835	-	-
Other Machinery & Equipment	3,840	3,840	-	-	-
Total Capital Outlay	\$ 111,382	36,582	12,835	-	-
Total Information Technology	\$ 337,029	383,438	344,356	460,416	477,395
City Attorney - 106					
Services and Supplies					
Contractual Services	\$ 26,076	-	-	-	-
Legal Services	361,742	489,982	340,938	315,000	335,000
Total Services and Supplies	\$ 387,818	489,982	340,938	315,000	335,000
Cost Allocation					
Non-Personal Overhead Transfer	\$ -	(122,496)	(85,234)	(78,750)	(83,750)

**City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
General Fund (Fund 100)**

<u>Departmental Expenditure Account Detail</u>	<u>Actual FY 2022-23</u>	<u>Actual FY 2023-24</u>	<u>Actual FY 2024-25</u>	<u>Estimated FY 2025-26</u>	<u>Proposed FY 2026-27</u>
Total Cost Allocation	\$ -	(122,496)	(85,234)	(78,750)	(83,750)
Total City Attorney	\$ 387,818	367,486	255,704	236,250	251,250
Police - 201					
Personal Services					
Salaries - Regular	\$ 2,576,948	2,787,053	2,909,727	3,067,555	3,349,413
Salaries - Part-Time	70,792	41,910	32,438	11,809	16,533
Overtime	280,014	294,568	250,391	280,000	265,000
Shift Differential	30,358	37,745	26,349	28,000	28,000
FICA	209,939	228,455	233,206	240,396	263,104
PERS Retirement	464,486	565,466	565,349	569,596	602,517
Health / Dental / Vision / Life Ins	511,032	499,263	470,215	458,871	473,396
Deferred Compensation	6,374	37,481	35,743	42,692	50,097
Uniform / Uniform Allowance	34,200	53,454	19,614	35,375	36,219
Unemployment	5,892	-	-	-	-
Total Personal Services	\$ 4,190,035	4,545,395	4,543,032	4,734,294	5,084,279
Services and Supplies					
Office Supplies	\$ 4,418	7,373	4,346	5,000	5,000
Communications	62,166	68,996	86,631	87,780	81,000
Postage	848	2,807	1,115	-	-
Dues & Subscriptions	1,753	1,432	1,461	2,500	1,720
Membership Dues	3,821	2,796	2,906	3,000	3,000
Fuel & Oil	120,524	128,997	77,599	40,000	45,000
Utilities	921	792	829	3,600	5,530
Software	168,389	88,024	102,431	91,566	126,937
Small Tools	-	-	2,510	-	-
Operating Materials	105,924	109,777	51,070	100,000	80,000
Printing / Advertising	3,940	5,278	2,451	4,000	4,000
Contractual Services	614,074	938,901	998,970	1,080,000	988,468
Maintenance Contracts	-	9,107	20,489	21,000	20,630
Vehicle Towing	9,373	10,574	15,955	12,000	10,000
Conferences & Travel	61,408	77,484	68,391	62,000	62,000
Building Repairs & Maintenance	16,991	12,608	7,651	7,500	7,500
Automotive Repairs & Maintenance	65,098	47,065	57,045	60,000	60,000
Equipment Maintenance	402	-	169	2,300	2,000
Total Services and Supplies	\$ 1,240,050	1,512,011	1,502,019	1,582,246	1,502,785
Capital Outlay					
Vehicles	\$ 1,603	(883)	-	-	-
Technology	1,385	12,030	-	-	-
Other Machinery & Equipment	13,848	-	-	-	-
Total Capital Outlay	\$ 16,836	11,147	-	-	-
Total Police	\$ 5,446,921	6,068,553	6,045,051	6,316,540	6,587,064
Animal Services - 202					
Personal Services					
Salaries - Regular	\$ 131,456	124,248	108,980	93,316	112,818
Salaries - Part-Time	-	241	30,183	35,034	32,367
Overtime	8,232	14,546	10,081	5,000	6,000
FICA	10,097	9,995	10,608	9,819	11,107
PERS Retirement	9,423	8,508	7,968	7,428	8,946
Health / Dental / Vision / Life Ins	42,278	40,279	38,701	37,865	43,282
Uniform / Uniform Allowance	5,737	794	76	800	500
Unemployment	-	-	309	3,000	-

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
General Fund (Fund 100)

Departmental Expenditure Account Detail	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Total Personal Services	\$ 207,223	198,611	206,906	192,262	215,020
Services and Supplies					
Office Supplies	\$ 1,089	1,532	1,138	1,200	1,200
Communications	1,811	1,562	1,406	1,400	2,000
Membership Dues	100	100	150	-	-
Fuel & Oil	2,290	1,508	1,778	-	-
Operating Materials	20,189	17,276	30,521	30,000	20,000
Printing / Advertising	423	146	408	500	500
Contractual Services	35,161	35,492	41,991	38,289	35,000
Maintenance Contracts	-	3,199	6,779	8,000	8,494
Conferences & Travel	479	450	653	1,000	1,000
Building Repairs & Maintenance	13,596	728	751	3,000	2,000
Automotive Repairs & Maintenance	24	35	-	-	300
Total Services and Supplies	\$ 75,162	62,028	85,575	83,389	70,494
Total Animal Services	\$ 282,385	260,639	292,481	275,651	285,514
Fire - 203					
Personal Services					
Salaries - Regular	\$ 1,680,233	1,955,252	1,961,205	2,024,104	2,076,016
Salaries - Part-Time	(54,244)	8,594	3,038	-	-
Overtime	668,010	454,834	443,132	400,000	400,000
FLSA Overtime	-	-	9,156	46,491	44,742
Overtime - Strike Team	-	-	-	300,000	250,000
FICA	162,613	180,264	196,052	160,611	164,313
PERS Retirement	308,400	360,888	354,996	345,928	353,896
Health / Dental / Vision / Life Ins	298,175	307,558	354,451	360,122	354,540
Deferred Compensation	3,894	3,898	3,896	4,488	5,000
Uniform / Uniform Allowance	12,429	23,214	16,565	23,325	22,125
Unemployment	-	-	1,360	-	-
Total Personal Services	\$ 3,079,510	3,294,502	3,343,851	3,665,069	3,670,633
Services and Supplies					
Office Supplies	\$ 13,928	8,312	10,269	7,000	12,000
Communications	31,687	28,561	23,348	26,700	26,700
Postage	639	262	4	-	-
Dues & Subscriptions	4,282	7,052	4,512	5,000	6,079
Fuel & Oil	73,594	87,636	78,018	70,000	80,000
Utilities	5,994	4,646	5,060	4,700	4,700
Operating Materials	50,843	79,842	58,901	65,000	75,000
Printing / Advertising	410	231	610	500	500
Contractual Services	299,718	345,233	346,582	329,000	347,015
Maintenance Contracts	-	-	1,551	8,000	10,820
Wildfire Mitigation Costs	-	28,062	-	-	-
Liability Insurance	1,800	-	-	-	-
Conferences & Travel	12,284	12,808	29,277	28,000	30,000
Building Repairs & Maintenance	43,820	43,837	39,063	45,000	45,000
Automotive Repairs & Maintenance	141,394	169,348	143,605	145,000	125,000
Property Tax Collection Fees	2,017	2,023	2,237	2,303	2,350
Total Services and Supplies	\$ 682,410	817,853	743,037	736,203	765,164
Capital Outlay					
Other Machinery & Equipment	\$ -	-	-	113,500	-
Total Capital Outlay	\$ -	-	-	113,500	-
Total Fire	\$ 3,761,920	4,112,355	4,086,888	4,514,772	4,435,797

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
General Fund (Fund 100)

<u>Departmental Expenditure Account Detail</u>	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
Planning - 301					
Personal Services					
Salaries - Regular	\$ 302,524	184,357	192,312	198,144	224,209
Overtime	24	78	25	100	100
FICA	21,010	13,762	14,745	15,158	17,152
PERS Retirement	27,100	20,267	21,396	23,643	26,057
Health / Dental / Vision / Life Ins	55,313	46,752	47,523	62,639	69,127
Uniform / Uniform Allowance	2,335	-	-	-	-
Personnel Services Overhead Transfer	(3,346)	(2,849)	(2,695)	(3,000)	(3,000)
Total Personal Services	\$ 404,960	262,367	273,306	296,684	333,644
Services and Supplies					
Office Supplies	\$ 503	65	-	-	-
Postage	-	1,451	1,179	-	-
Dues & Subscriptions	579	12,261	4,941	4,000	4,000
Membership Dues	-	592	609	627	627
Software	350	-	-	9,600	10,330
Operating Materials	2,259	4,132	539	1,000	1,000
Printing / Advertising	8,463	3,991	4,172	9,000	5,000
Contractual Services	58,352	25,671	24,388	11,000	8,800
Conferences & Travel	276	1,331	1,775	2,000	2,000
Total Services and Supplies	\$ 70,782	49,494	37,603	37,227	31,757
Total Planning	\$ 475,742	311,861	310,909	333,911	365,401
Building - 302					
Personal Services					
Salaries - Regular	\$ 304,469	264,861	261,737	189,882	194,619
Salaries - Part-Time	4,350	6,325	1,050	21,755	21,755
Overtime	638	2,097	768	400	400
FICA	22,513	19,887	19,257	16,190	16,553
PERS Retirement	30,081	30,520	30,563	24,262	24,687
Health / Dental / Vision / Life Ins	55,515	60,719	68,549	46,441	43,946
Deferred Compensation	583	-	-	-	-
Total Personal Services	\$ 418,149	384,409	381,924	298,930	301,960
Services and Supplies					
Office Supplies	\$ 901	678	557	1,000	1,000
Communications	(71)	-	540	-	-
Postage	-	91	89	-	-
Dues & Subscriptions	1,925	-	100	-	-
Membership Dues	-	354	358	450	362
Fuel & Oil	1,166	1,144	1,058	-	-
Software	-	-	-	15,026	15,800
Operating Materials	1,419	828	345	3,000	3,000
Printing / Advertising	496	377	39	500	500
Contractual Services	61,317	71,579	68,938	60,000	67,448
Bank Service Charges	6,517	5,092	21,687	26,000	22,000
Conferences & Travel	2,982	749	226	1,000	1,000
Automotive Repairs & Maintenance	-	1,839	107	121	-
Total Services and Supplies	\$ 76,652	82,731	94,044	107,097	111,110
Total Building	\$ 494,801	467,140	475,968	406,027	413,070

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
General Fund (Fund 100)

<u>Departmental Expenditure Account Detail</u>	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
Administration & Engineering - 401					
Personal Services					
Salaries - Regular	\$ 217,016	263,882	277,817	242,895	250,351
Overtime	2,713	813	514	500	500
Stand-by / Callback	356	-	-	-	-
FICA	16,353	19,024	19,994	18,639	19,344
PERS Retirement	22,423	29,715	32,908	29,158	29,737
Health / Dental / Vision / Life Ins	55,408	50,783	65,866	59,961	58,790
Deferred Compensation	-	-	-	-	3,510
Uniform / Uniform Allowance	700	289	130	-	200
Total Personal Services	\$ 314,969	364,506	397,229	351,153	362,432
Services and Supplies					
Office Supplies	\$ 729	1,949	3,108	3,000	3,000
Communications	1,053	1,371	4,063	3,500	2,608
Postage	-	1,429	384	-	-
Dues & Subscriptions	-	2,190	160	180	300
Membership Dues	120	-	-	-	-
Fuel & Oil	1,922	397	-	-	-
Software	3,376	3,950	4,857	3,340	3,507
Operating Materials	49	854	796	500	500
Printing / Advertising	118	29	114	300	300
Contractual Services	4,792	5,725	23,470	19,668	5,012
Conferences & Travel	350	1,522	-	500	1,000
Automotive Repairs & Maintenance	138	1,055	573	700	700
Total Services and Supplies	\$ 12,647	20,471	37,525	31,688	16,927
Capital Outlay					
Vehicles	\$ -	23,784	-	-	-
Technology	-	2,073	-	-	-
Total Capital Outlay	\$ -	25,857	-	-	-
Total Administration & Engineering	\$ 327,616	410,834	434,754	382,841	379,359
Streets Maintenance - 402					
Personal Services					
Salaries - Regular	\$ 206,549	210,818	199,202	242,705	255,778
Salaries - Part-Time	4,971	-	-	-	-
Overtime	8,693	7,709	4,966	14,000	9,000
Stand-by / Callback	7,793	9,087	6,209	9,500	9,000
FICA	17,103	16,650	15,539	18,567	19,567
PERS Retirement	15,474	16,055	15,427	19,319	20,283
Health / Dental / Vision / Life Ins	75,371	58,387	48,256	70,174	72,599
Uniform / Uniform Allowance	6,443	7,388	6,843	7,000	7,000
Total Personal Services	\$ 342,397	326,094	296,442	381,265	393,227
Services and Supplies					
Office Supplies	\$ 29	81	113	100	100
Communications	1,791	1,815	1,948	1,884	880
Fuel & Oil	20,882	28,149	14,343	500	500
Utilities	-	-	-	706	740
Small Tools	-	-	1,893	1,000	2,000
Operating Materials	64,591	99,623	49,912	62,000	50,000
Printing / Advertising	6,438	-	483	-	-
Contractual Services	26,917	55,552	87,573	30,000	33,380
Maintenance Contracts	10,161	4,771	3,145	575	575
Liability Insurance	-	250	-	-	-

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
General Fund (Fund 100)

Departmental Expenditure Account Detail	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Conferences & Travel	-	-	-	500	-
Automotive Repairs & Maintenance	20,744	42,693	24,454	30,000	30,000
Equipment Rental	1,323	1,490	1,195	1,000	1,000
Equipment Maintenance	1,471	6,995	5,317	5,000	5,000
Total Services and Supplies	\$ 154,347	241,419	190,376	133,265	124,175
Capital Outlay					
Vehicles	-	475	-	-	-
Other Machinery & Equipment	-	24,140	-	-	-
Total Capital Outlay	\$ -	24,615	-	-	-
Total Streets Maintenance	\$ 496,744	592,128	486,818	514,530	517,402
Fleet - 403					
Personal Services					
Salaries - Regular	\$ 158,318	117,864	134,573	132,179	140,186
Overtime	18,332	42,794	22,266	24,000	24,000
Overtime - Strike Team	-	-	-	32,000	10,000
FICA	15,139	11,875	11,516	10,112	10,724
PERS Retirement	11,794	8,903	10,511	10,521	11,117
Health / Dental / Vision / Life Ins	40,146	33,971	40,451	39,983	41,647
Uniform / Uniform Allowance	1,975	1,920	1,180	1,200	1,200
Unemployment	-	-	-	557	-
Total Personal Services	\$ 245,704	217,327	220,497	250,552	238,874
Services and Supplies					
Office Supplies	\$ 801	-	-	200	200
Communications	313	346	377	107	-
Dues & Subscriptions	2,514	739	793	-	-
Fuel & Oil	15,395	11,175	129,347	200,000	200,000
Software	-	-	-	860	900
Small Tools	3,086	2,704	3,762	3,000	3,000
Operating Materials	11,340	9,718	1,050	2,000	2,000
Contractual Services	1,633	1,036	7,752	4,200	3,950
Building Repairs & Maintenance	-	4,682	-	-	-
Automotive Repairs & Maintenance	31,563	29,965	479	1,000	1,000
Total Services and Supplies	\$ 66,645	60,365	143,560	211,367	211,050
Total Fleet	\$ 312,349	277,692	364,057	461,919	449,924
Facilities - 404					
Personal Services					
Salaries - Regular	\$ 56,495	59,937	60,353	63,315	61,948
FICA	4,112	4,384	4,460	4,885	4,780
PERS Retirement	6,928	8,436	8,479	8,978	8,772
Health / Dental / Vision / Life Ins	9,787	10,230	11,148	12,553	13,743
Uniform / Uniform Allowance	846	754	1,321	900	900
Total Personal Services	\$ 78,168	83,741	85,761	90,631	90,143
Services and Supplies					
Office Supplies	\$ 51	105	-	50	50
Communications	50	47	587	588	588
Fuel & Oil	1,622	725	167	-	-
Operating Materials	15,734	17,870	13,120	8,000	12,000
Contractual Services	30,155	11,007	23,106	6,000	7,350
Maintenance Contracts	-	6,211	7,982	11,000	12,060
Building Repairs & Maintenance	150	-	-	-	-

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
General Fund (Fund 100)

Departmental Expenditure Account Detail	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Automotive Repairs & Maintenance	216	326	-	-	-
Total Services and Supplies	\$ 47,978	36,291	44,962	25,638	32,048
Capital Outlay					
Vehicles	-	33,977	-	-	-
Other Machinery & Equipment	12,826	-	-	-	-
Total Capital Outlay	\$ 12,826	33,977	-	-	-
Total Facilities	\$ 138,972	154,009	130,723	116,269	122,191
Public Works Capital - 406					
Capital Outlay					
Dorsey Marketplace	-	22,299	10,850	-	-
Total Capital Outlay	\$ -	22,299	10,850	-	-
Total Public Works Capital	\$ -	22,299	10,850	-	-
Parks Administration - 501					
Personal Services					
Salaries - Regular	\$ 187,259	240,459	246,309	250,636	244,927
Salaries - Part-Time	-	-	-	29,775	19,673
Overtime	4,897	7,701	6,921	4,000	4,000
Stand-by / Callback	6,333	5,175	2,460	3,000	3,000
FICA	13,473	17,499	18,464	21,484	20,316
PERS Retirement	13,318	18,128	18,000	17,935	18,975
Health / Dental / Vision / Life Ins	83,436	72,841	69,712	60,109	50,838
Uniform / Uniform Allowance	2,648	3,690	3,258	3,500	3,500
Total Personal Services	\$ 311,364	365,493	365,124	390,439	365,229
Services and Supplies					
Office Supplies	\$ -	82	169	100	100
Communications	300	401	431	872	1,222
Dues & Subscriptions	650	-	563	200	-
Fuel & Oil	9,658	8,372	4,978	1,000	700
Utilities	2,888	3,159	2,704	9,000	9,000
Operating Materials	76,661	108,083	51,267	78,700	63,000
Printing / Advertising	502	615	1,209	500	500
Recycle	2,400	-	-	-	-
Contractual Services	28,223	76,911	140,494	135,000	60,779
Maintenance Contracts	102,317	44,414	21,158	2,500	100,900
Vehicle Towing	-	2,625	-	-	-
Automotive Repairs & Maintenance	309	304	54	500	500
Equipment Rental	119	-	-	-	-
Equipment Maintenance	1,165	6,859	660	2,000	2,000
Total Services and Supplies	\$ 225,192	251,825	223,687	230,372	238,701
Capital Outlay					
Vehicles	-	476	-	-	-
Other Machinery & Equipment	33,913	-	50,956	-	-
Total Capital Outlay	\$ 33,913	476	50,956	-	-
Total Parks Administration	\$ 570,469	617,794	639,767	620,811	603,930
Swimming Pool - 502					
Personal Services					
Salaries - Regular	\$ 17,743	31,020	26,921	-	-
Salaries - Part-Time	4,971	-	-	-	-

**City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
General Fund (Fund 100)**

<u>Departmental Expenditure Account Detail</u>	<u>Actual FY 2022-23</u>	<u>Actual FY 2023-24</u>	<u>Actual FY 2024-25</u>	<u>Estimated FY 2025-26</u>	<u>Proposed FY 2026-27</u>
Overtime	484	660	560	-	-
FICA	1,609	2,189	1,939	-	-
PERS Retirement	1,254	2,325	2,001	-	-
Health / Dental / Vision / Life Ins	5,545	9,646	8,315	-	-
Total Personal Services	\$ 31,606	45,840	39,736	-	-
Services and Supplies					
Office Supplies	\$ -	227	-	-	-
Communications	4,796	3,666	398	113	-
Dues & Subscriptions	-	1,613	1,148	-	-
Chemicals	3,547	7,652	20,522	40,000	40,000
Operating Materials	26,001	36,894	16,050	8,000	7,000
Contractual Services	23,578	95,602	63,627	90,000	76,900
Maintenance Contracts	32,209	5,475	3,675	-	16,140
Conferences & Travel	720	-	-	-	-
Total Services and Supplies	\$ 90,851	151,129	105,420	138,113	140,040
Capital Outlay					
Other Machinery & Equipment	\$ 5,821	-	-	-	-
Total Capital Outlay	\$ 5,821	-	-	-	-
Total Swimming Pool	\$ 128,278	196,969	145,156	138,113	140,040

Recreation - 503

Personal Services					
Salaries - Regular	\$ 7,143	15,670	16,172	-	-
FICA	498	1,131	1,225	-	-
PERS Retirement	461	1,146	1,193	-	-
Health / Dental / Vision / Life Ins	1,704	3,939	4,371	-	-
Uniform / Uniform Allowance	263	300	1,180	-	-
Total Personal Services	\$ 10,069	22,186	24,141	-	-
Services and Supplies					
Communications	\$ 364	409	447	460	460
Fuel & Oil	-	1,338	-	150	300
Small Tools	-	860	1,893	1,000	1,500
Operating Materials	6,567	1,313	1,045	1,000	1,000
Contractual Services	1,962	4,223	2,048	2,700	2,700
Maintenance Contracts	6,115	7,513	7,363	6,000	6,000
Automotive Repairs & Maintenance	2,034	12,529	4,377	4,000	5,000
Total Services and Supplies	\$ 17,042	28,185	17,173	15,310	16,960
Total Recreation	\$ 27,111	50,371	41,314	15,310	16,960

Non-Departmental - 601

Personal Services					
PERS Unfunded Liability	\$ 299,256	-	239,570	474,305	677,986
Retiree Health Insurance	107,879	126,024	118,589	140,000	140,000
Workers Compensation	276,266	316,763	368,881	340,000	339,243
Total Personal Services	\$ 683,401	442,787	727,040	954,305	1,157,230
Services and Supplies					
Office Supplies	\$ 3,588	1,328	3,257	3,000	3,000
Communications	57,428	64,740	66,536	55,000	60,000
Postage	-	933	3,132	6,500	6,000
Dues & Subscriptions	4,188	4,916	3,564	1,399	1,400
Utilities	471,468	381,597	517,472	400,000	437,500
Operating Materials	2,844	4,701	260	1,000	1,000
Printing / Advertising	-	169	347	500	-

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
General Fund (Fund 100)

<u>Departmental Expenditure Account Detail</u>	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
Contractual Services	85,191	143,346	92,185	98,000	112,783
Auditing Services	14,329	15,177	38,758	26,553	30,611
Liability Insurance	523,939	467,310	579,783	569,085	556,108
Bank Service Charges	97,207	13,270	20,542	17,500	17,600
Community Contributions	(1,062)	(3,959)	10,300	-	-
Building Repairs & Maintenance	478	-	-	-	-
Property Tax Collection Fees	63,204	62,822	66,662	71,126	74,550
Other Costs	81,130	88,993	85,520	70,000	33,000
Expenditure Adjustment	-	89,708	-	-	-
Total Services and Supplies	\$ 1,403,932	1,335,051	1,488,318	1,319,663	1,333,552
Capital Outlay					
Other Machinery & Equipment	\$ 31,143	30,000	-	-	10,000
Redwood Tree Removal	-	-	10,310	24,000	-
Reroof 530 Freeman Lane	-	-	-	37,370	-
Total Capital Outlay	\$ 31,143	30,000	10,310	61,370	10,000
Debt Service					
Principal	\$ 716,000	766,000	791,000	811,000	831,000
Interest	606,528	580,752	553,176	524,700	495,504
Lease Principal	94,369	95,226	81,660	74,254	81,933
Lease Interest	29,804	27,477	25,375	23,908	22,400
Total Debt Service	\$ 1,446,701	1,469,455	1,451,211	1,433,862	1,430,837
Contingency					
Contingency	\$ 164,874	68,637	49,626	89,939	-
Contingency Reserve Appropriation	-	42,975	-	-	-
Total Contingency	\$ 164,874	111,612	49,626	89,939	-
Transfers Out					
Transfers Out	\$ 628,556	71,957	230,074	75,000	82,044
Total Transfers Out	\$ 628,556	71,957	230,074	75,000	82,044
Total Non-Departmental	\$ 4,358,607	3,460,862	3,956,579	3,934,139	4,013,662
Total Appropriations - General Fund	\$ 18,583,966	18,669,791	19,054,155	19,620,920	19,946,611

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
Conferences & Travel	-	68	-	-	-
Automotive Repairs	-	-	20,241	-	-
Other Costs	-	-	-	1,817	-

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
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	-	-	-	-

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

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
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

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

Actual	Actual	Actual	Estimated	Proposed
FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27

Capital Expenditure Detail

Capital Expenditures	Actual	Actual	Actual	Estimated	Proposed
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	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 Connectivi	-	-	-	-	400,000
Trf to Capital 63350 - Wolf Creek Trail Study	-	-	-	-	150,000
Trf to Capital 63450 - McCourtney Rd Pedestrian I	-	-	-	-	100,000
Trf to Capital 63455 - South Auburn & Colfax Ro	-	-	-	-	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 Impr	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 Renovatio	-	-	-	1,363,000	-
	\$ 3,054,557	2,828,334	1,469,225	4,736,527	5,252,638

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
GF Measure B Sales Tax Fund (Fund 207)

	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	\$ -	-	1,893,225	2,640,000	2,680,000
TOTAL TAXES & ASSESSMENTS	\$ -	-	1,893,225	2,640,000	2,680,000
Strike Team Reimbursements	\$ -	-	-	80,000	70,000
TOTAL INTERGOVERNMENTAL	\$ -	-	-	80,000	70,000
Interest Earnings	\$ -	-	11,044	35,000	35,000
Unrealized Gain / Loss Investment	-	-	(956)	-	-
TOTAL USE OF MONEY & PROPERTY	\$ -	-	10,088	35,000	35,000
Miscellaneous Revenue	\$ -	-	-	5,000	-
TOTAL MISCELLANEOUS	\$ -	-	-	5,000	-
TOTAL REVENUES	\$ -	-	1,903,313	2,760,000	2,785,000
EXPENDITURES					
Risk Reduction - 102					
Personal Services					
Salaries - Regular	\$ -	-	88,273	208,100	284,630
Overtime	-	-	-	700	700
FICA	-	-	6,387	15,961	21,815
PERS Retirement	-	-	9,392	22,204	28,650
PERS Unfunded Liability	-	-	-	17,265	32,490
Health / Dental / Vision / Life Ins	-	-	21,364	49,592	85,989
Uniform / Uniform Allowance	-	-	2,598	-	-
Workers Compensation	-	-	-	-	12,533
Total Personal Services	\$ -	-	128,014	313,822	466,807
Services and Supplies					
Office Supplies	\$ -	-	3,222	800	800
Communications	-	-	225	540	540
Fuel	-	-	-	500	500
Software	-	-	5,830	5,830	15,850
Operating Materials	-	-	16,535	30,000	30,000
Contractual Services	-	-	27,646	50,000	949,044
Community Outreach	-	-	-	-	5,000
Conferences & Travel	-	-	100	2,000	3,000
Equipment Maintenance	-	-	4,413	30,000	30,000
Grants for Fuel Reduction Assistance	-	-	-	50,000	250,000
Total Services and Supplies	\$ -	-	57,971	169,670	1,284,734
Capital Outlay					
Other Machinery & Equipment	\$ -	-	-	192,278	210,000
Total Capital Outlay	\$ -	-	-	192,278	210,000
Total Risk Reduction	\$ -	-	185,985	675,770	1,961,541
Fire - 203					
Personal Services					
Salaries - Regular	\$ -	-	240,939	615,568	652,891

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
GF Measure B Sales Tax Fund (Fund 207)

	Actual	Actual	Actual	Estimated	Proposed
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Overtime	-	-	38,398	65,000	65,000
FLSA Overtime	-	-	2,819	16,779	17,641
Overtime - Strike Team	-	-	-	80,000	70,000
FICA	-	-	23,370	49,201	52,122
PERS Retirement	-	-	35,384	88,465	93,271
PERS Unfunded Liability	-	-	-	19,406	29,093
Health / Dental / Vision / Life Ins	-	-	42,025	124,934	124,826
Uniform / Uniform Allowance	-	-	5,100	10,800	10,800
Workers Compensation	-	-	-	-	29,524
Total Personal Services	\$ -	-	388,035	1,070,153	1,145,168
Services and Supplies					
Operating Materials	\$ -	-	83,815	55,000	55,000
Contractual Services	-	-	11,827	10,000	10,000
Conferences & Travel	-	-	823	10,000	15,000
Total Services and Supplies	\$ -	-	96,465	75,000	80,000
Total Fire	\$ -	-	484,500	1,145,153	1,225,168
TOTAL EXPENDITURES	\$ -	-	670,485	1,820,923	3,186,709
Excess (Deficit) of Revenues Over Expenditures	\$ -	-	1,232,828	939,077	(401,709)
Beginning Fund Balance	\$ -	-	-	1,232,828	2,171,905
Ending Fund Balance	\$ -	-	1,232,828	2,171,905	1,770,196

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Water Enterprise Fund (Fund 500)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
REVENUES					
Water Connection Fees	\$ 80,030	71,529	48,750	63,694	50,000
Water User Fees	2,000,645	2,114,677	2,404,015	2,480,000	2,560,000
Meter Read - Returned Check	525	925	775	700	-
TOTAL CHARGES FOR SERVICES	\$ 2,081,200	2,187,131	2,453,540	2,544,394	2,610,000
Interest Earnings	\$ 203,138	75,582	68,300	47,000	50,000
Lease Revenues	58,007	62,116	54,281	60,500	60,700
TOTAL USE OF MONEY & PROPERTY	\$ 261,145	137,698	122,581	107,500	110,700
Miscellaneous Revenues	\$ 325	364	1,081	500	500
TOTAL MISCELLANEOUS	\$ 325	364	1,081	500	500
TOTAL REVENUES	\$ 2,342,670	2,325,193	2,577,202	2,652,394	2,721,200

EXPENDITURES

Public Works Capital - 406

Personal Services

FICA	\$ 482	403	857	479	300
PERS Retirement	665	581	1,412	710	500
Health / Dental / Vision / Life Ins	733	633	2,906	1,831	1,100
Total Services and Supplies	\$ 1,880	1,617	5,175	3,020	1,900

Capital Outlay

Reroof 530 Freeman Lane	\$ -	-	-	37,371	-
Water System Master Plan Update	4,009	46,362	-	-	-
Water Treatment Plant Maintenance	223	-	182	200,000	80,000
Annual Water Maintenance	114,075	46,471	103,546	130,000	150,000
Total Capital Outlay	\$ 118,307	92,833	103,728	367,371	230,000

Total Public Works Capital \$ **120,187** **94,450** **108,903** **370,391** **231,900**

Non-Departmental - 601

Capital Outlay

Water Rate Study	\$ 8,775	-	-	-	-
Total Capital Outlay	\$ 8,775	-	-	-	-

Transfers Out

Transfers Out	\$ 10,639	-	-	400,000	-
Total Transfers Out	\$ 10,639	-	-	400,000	-

Total Non-Departmental \$ **19,414** - - **400,000** -

Water Administration - 701

Personal Services

Salaries - Regular	\$ 127,304	275,713	302,498	371,410	375,465
Salaries - Part-Time	-	-	-	3,822	3,822
Overtime	559	1,569	882	1,000	1,000
FICA	8,735	19,034	21,188	28,915	29,284
PERS Retirement	10,861	25,449	26,991	32,704	35,135

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Water Enterprise Fund (Fund 500)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
PERS Unfunded Liability	26,428	-	26,594	58,357	83,224
Health / Dental / Vision / Life Ins	27,369	60,606	71,750	88,383	92,959
Deferred Compensation	1,295	3,972	3,148	1,853	2,238
Workers Compensation	13,320	23,672	30,681	34,189	32,795
Total Personal Services	\$ 215,871	410,015	483,732	620,633	655,923
Services and Supplies					
Office Supplies	\$ 422	63	555	500	500
Communications	-	-	666	968	1,103
Postage	27	-	-	-	-
Utilities	741	834	1,275	184	-
Software	-	-	2,934	75,172	72,972
Operating Materials	-	-	-	-	2,000
Printing/Advertising	13,958	14,128	15,425	15,000	15,500
Contractual Services	75,184	9,069	36,073	14,625	41,050
Maintenance Contracts	1,845	1,845	1,691	-	-
Legal Services	4,534	81	-	-	-
Auditing Services	7,079	7,706	7,100	9,802	9,313
Non-Personal Overhead Transfer	75,215	189,061	157,403	107,406	115,445
Liability Insurance	57,876	109,908	141,411	158,674	157,178
Bank Service Charges	-	39,964	84,437	80,000	30,000
Property Tax Collection Fees	-	240	269	284	310
Total Services and Supplies	\$ 236,881	372,899	449,239	462,615	445,371
Debt Service					
Principal	\$ 153,565	124,683	129,010	133,355	137,888
Interest	24,740	20,586	19,648	15,304	10,770
Lease Principal	149,744	157,873	166,405	175,362	21,688
Lease Interest	32,926	26,395	15,656	11,811	5,929
Total Debt Service	\$ 360,975	329,537	330,719	335,832	176,275
Capital Outlay					
Other Machinery & Equipment	\$ 672	672	-	-	10,000
Total Capital Outlay	\$ 672	672	-	-	10,000
Transfers Out					
Transfers Out	\$ 761,050	111,951	61,832	61,442	61,019
Total Transfers Out	\$ 761,050	111,951	61,832	61,442	61,019
Total Water Administration	\$ 1,575,449	1,225,074	1,325,522	1,480,522	1,348,588
Water Plant - 702					
Personal Services					
Salaries - Regular	\$ 109,454	107,926	103,690	105,062	109,281
Overtime	2,951	1,551	2,440	2,200	2,200
Stand-by / Callback	9,954	9,416	9,068	8,000	8,000
FICA	8,579	8,390	8,119	8,085	8,422
PERS Retirement	11,765	12,749	12,234	12,498	13,018
Health / Dental / Vision / Life Ins	21,924	26,014	28,892	30,738	32,353
Deferred Compensation	189	523	521	520	702
Uniform / Uniform Allowance	1,075	2,224	1,902	1,000	1,000
Total Personal Services	\$ 165,891	168,793	166,866	168,103	174,977
Services and Supplies					
Office Supplies	\$ -	-	128	-	-
Communications	2,781	3,727	1,724	1,916	1,920
Dues & Subscriptions	1,406	1,678	1,804	1,500	1,970
Fuel & Oil	2,272	10,523	1,008	1,000	1,000
Utilities	6,791	10,956	16,106	16,000	19,000
Chemicals	35,354	26,609	43,366	45,000	45,000

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Water Enterprise Fund (Fund 500)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Small Tools	-	-	750	-	-
Operating Materials	12,428	53,230	9,237	25,000	30,000
Contractual Services	56,941	105,936	85,455	100,000	86,400
Maintenance Contracts	2,799	1,619	1,971	3,200	2,800
Automotive Repairs & Maintenance	1,832	1,856	1,501	2,000	2,000
Water Purchases	485,158	474,713	541,019	480,000	500,000
Equipment Maintenance	2,238	1,642	1,591	15,000	15,000
Total Services and Supplies	\$ 610,000	692,489	705,660	690,616	705,090
Total Water Plant	\$ 775,891	861,282	872,526	858,719	880,067
Water Distribution - 703					
Personal Services					
Salaries - Regular	\$ 99,400	164,894	216,386	238,885	256,255
Overtime	6,042	6,063	7,773	8,000	8,000
Stand-by / Callback	5,913	10,190	10,695	12,000	12,000
FICA	8,209	13,050	16,976	18,275	19,603
PERS Retirement	7,408	14,527	19,910	22,321	23,832
Health / Dental / Vision / Life Ins	50,864	52,979	69,783	81,973	85,665
Uniform / Uniform Allowance	5,933	7,795	5,272	5,000	6,000
Unemployment	3,057	1,966	-	-	-
Workers Compensation	-	292	-	-	-
Total Personal Services	\$ 186,826	271,756	346,795	386,454	411,355
Services and Supplies					
Office Supplies	\$ 165	291	-	200	200
Communications	3,931	5,710	6,169	5,700	5,700
Dues & Subscriptions	12,713	29,712	14,411	14,000	15,400
Fuel & Oil	2,275	1,667	2,018	500	500
Utilities	680	811	1,728	2,400	3,000
Operating Materials	38,394	78,191	100,274	110,000	100,000
Printing/Advertising	-	-	255	-	-
Contractual Services	116,698	84,148	29,139	16,595	25,595
Automotive Repairs & Maintenance	1,380	2,863	39	124	300
Bad Debt Expense	(42,330)	(4,368)	(2,667)	-	-
Equipment Rental	-	163	-	-	500
Equipment Maintenance	-	-	-	244	-
Total Services and Supplies	\$ 133,906	199,188	151,366	149,763	151,195
Capital Outlay					
Other Machinery & Equipment	\$ -	26,682	-	-	-
Total Capital Outlay	\$ -	26,682	-	-	-
Total Water Distribution	\$ 320,732	497,626	498,161	536,217	562,550
TOTAL EXPENDITURES	\$ 2,811,673	2,678,432	2,805,112	3,645,849	3,023,104
Excess (Deficit) of Revenues Over Expenditures	\$ (469,003)	(353,239)	(227,910)	(993,455)	(301,904)
Beginning Fund Balance	\$ 3,635,748	3,140,274	2,756,051	2,527,243	1,533,788
Ending Fund Balance	\$ 3,166,745	2,787,035	2,528,141	1,533,788	1,231,884
Reserved Fund Balance:					
Safe Drinking Water Loan Debt Svc. Reserve	\$ 148,700	148,700	148,700	148,700	148,700
Pension Reserve	75,000	75,000	75,000	75,000	75,000
Working Capital Reserve	325,000	325,000	325,000	325,000	325,000

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Water Enterprise Fund (Fund 500)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
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
Reserved Fund Balance Total:	\$ 1,209,363	1,209,363	1,209,363	1,209,363	1,209,363
Unobligated Fund Balance	\$ 1,957,382	1,577,672	1,318,778	324,425	22,521

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
Trf Capital 66005 - Mill Street Ped Plaza	\$ 700,000	50,000	-	-	-
Tsf Capital 66656 - South Auburn St. Renovation	-	-	-	400,000	-
Water System Master Plan	4,009	46,362	-	-	-
Water Rate Impact Fee Study	8,775	-	-	-	-
Water Treatment Plant Maintenance	223	-	182	200,000	80,000
Annual Water Maintenance	114,075	46,471	103,546	130,000	150,000
	\$ 827,082	142,833	103,728	730,000	230,000

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Sewer Enterprise Fund (Fund 510)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
REVENUES					
Wastewater Connection Fees	\$ 481,681	78,640	353,543	392,672	350,000
Sewer Use Fees	4,679,365	4,872,050	5,036,979	5,200,000	5,300,000
Industrial Permits Fees	256,046	259,503	270,888	250,000	250,000
TOTAL CHARGES FOR SERVICES	\$ 5,417,092	5,210,193	5,661,410	5,842,672	5,900,000
Interest Earnings	\$ 166,448	278,096	313,886	290,000	230,000
TOTAL USE OF MONEY & PROPERTY	\$ 166,448	278,096	313,886	290,000	230,000
Miscellaneous Revenues	\$ -	-	215	-	-
TOTAL MISCELLANEOUS	\$ -	-	215	-	-
TOTAL REVENUES	\$ 5,583,540	5,488,289	5,975,511	6,132,672	6,130,000
EXPENDITURES					
Public Works Capital - 406					
Personal Services					
FICA	\$ 480	1,349	1,291	2,965	1,300
PERS Retirement	776	2,389	2,346	5,523	2,400
Health / Dental / Vision / Life Ins	880	3,078	4,103	9,338	4,000
Deferred Compensation	-	-	-	15	-
Total Personal Services	\$ 2,136	6,816	7,740	17,841	7,700
Capital Outlay					
Reroof 530 Freeman Lane	\$ -	-	-	37,371	-
Sewer Lining Project	-	-	-	2,000	2,500,000
Annual Sewer Maintenance	9,369	24,011	45,977	65,000	100,000
Annual WWTP Project	906	1,145	451,982	5,000	1,400,000
Taylorville Lift Station	-	-	-	-	500,000
Sewer Main Replacement Project	-	-	-	-	660,000
Slate Creek Lift Station	-	-	-	250,000	700,000
Sewer Manhole Rehabilitation Project	-	-	-	-	200,000
2018 WWTP Improvements	747	42,732	-	-	-
Total Capital Outlay	\$ 11,022	67,888	497,959	359,371	6,060,000
Total Public Works Capital	\$ 13,158	74,704	505,699	377,212	6,067,700
Non-Departmental - 601					
Capital Outlay					
Sewer Rate Study	\$ 14,975	-	-	-	-
Total Capital Outlay	\$ 14,975	-	-	-	-
Transfers Out					
Transfers Out	\$ 187,858	180,465	180,120	178,984	177,752
Total Transfers Out	\$ 187,858	180,465	180,120	178,984	177,752
Total Non-Departmental	\$ 202,833	180,465	180,120	178,984	177,752

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Sewer Enterprise Fund (Fund 510)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Water Plant - 702					
Services and Supplies					
Contractual Services	\$ 145	-	-	-	-
Total Services and Supplies	\$ 145	-	-	-	-
Total Water Plant	\$ 145	-	-	-	-
Sewer Administration - 801					
Personal Services					
Salaries - Regular	\$ 169,377	281,679	313,656	371,410	375,465
Salaries - Part-Time	-	-	-	3,822	3,822
Overtime	1,326	1,679	973	1,000	1,000
FICA	11,553	19,473	22,019	28,915	29,284
PERS Retirement	14,530	25,856	28,032	32,704	35,135
PERS Unfunded Liability	44,844	-	47,837	83,909	119,653
Health / Dental / Vision / Life Ins	33,857	61,085	74,640	88,383	92,959
Deferred Compensation	1,826	3,963	3,148	1,853	2,238
Workers Compensation	28,195	38,273	48,596	49,301	47,231
Total Personal Services	\$ 305,508	432,008	538,901	661,297	706,788
Services and Supplies					
Office Supplies	\$ 437	150	745	500	500
Communications	-	-	680	968	1,103
Postage	27	-	-	-	-
Utilities	18,675	11,670	27,824	25,000	32,000
Software	-	-	2,550	65,288	67,338
Printing/Advertising	14,095	13,833	15,038	15,000	15,000
Contractual Services	75,010	15,259	37,771	5,068	4,920
Maintenance Contracts	692	692	634	-	-
Legal Services	4,251	-	-	-	-
Auditing Services	22,530	24,701	20,741	28,636	28,889
Non-Personal Overhead Transfer	75,215	-	-	107,406	115,445
Liability Insurance	158,631	344,908	427,899	476,019	478,048
Bank Service Charges	1,660	93,854	182,544	155,000	60,000
Property Tax Collection Fees	243	-	-	-	-
Other Costs	770	-	-	-	-
Total Services and Supplies	\$ 372,236	505,067	716,426	878,885	803,242
Debt Service					
Principal	\$ 1,024,068	510,000	535,000	555,000	-
Interest	57,123	57,738	24,483	11,794	-
Lease Principal	144,412	148,578	161,223	173,399	137,359
Lease Interest	55,252	48,977	46,421	44,143	37,553
Total Debt Services	\$ 1,280,855	765,293	767,127	784,336	174,912
Capital Outlay					
Vehicles	\$ -	475	-	-	-
Other Machinery & Equipment	288	288	-	-	10,000
Total Capital Outlay	\$ 288	763	-	-	10,000
Total Sewer Administration	\$ 1,958,887	1,703,131	2,022,454	2,324,518	1,694,942
Sewer Plant - 802					
Personal Services					
Salaries - Regular	\$ 445,913	437,561	439,277	420,246	437,143
Overtime	11,805	6,204	10,792	9,000	9,000

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Sewer Enterprise Fund (Fund 510)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Stand-by / Callback	32,238	36,539	37,977	32,000	35,000
FICA	34,319	33,561	34,652	32,341	33,689
PERS Retirement	47,060	50,994	51,236	49,993	52,075
Health / Dental / Vision / Life Ins	115,180	103,055	131,281	122,954	129,413
Deferred Compensation	754	2,091	2,086	2,080	2,808
Uniform / Uniform Allowance	9,478	11,115	16,888	12,500	12,500
Total Personal Services	\$ 696,747	681,120	724,189	681,114	711,629
Services and Supplies					
Office Supplies	\$ 1,081	2,568	1,022	2,000	1,000
Communications	25,378	22,412	20,423	24,000	22,432
Postage	15	-	237	-	-
Dues & Subscriptions	47,648	41,633	40,796	43,000	43,000
Fuel & Oil	8,545	3,676	1,768	2,500	2,500
Utilities	329,185	375,879	381,718	388,000	397,300
Chemicals	134,080	176,841	135,383	150,000	150,000
Operating Materials	60,915	116,492	81,159	90,000	90,000
Printing/Advertising	110	140	-	-	-
Contractual Services	260,563	235,806	403,543	297,500	298,600
Maintenance Contracts	4,798	4,047	4,302	4,400	6,200
Conferences & Travel	201	-	-	-	-
Automotive Repairs & Maintenance	4,846	2,497	3,664	5,000	5,000
Equipment Maintenance	267,243	181,487	35,537	30,000	350,000
Total Services and Supplies	\$ 1,144,608	1,163,478	1,109,552	1,036,400	1,366,032
Capital Outlay					
Other Machinery & Equipment	\$ -	-	-	-	125,000
Total Capital Outlay	\$ -	-	-	-	125,000
Total Sewer Plant	\$ 1,841,355	1,844,598	1,833,741	1,717,514	2,202,661
Sewer Collection - 803					
Personal Services					
Salaries - Regular	\$ 93,498	153,606	213,941	238,885	256,255
Overtime	5,478	5,947	7,682	8,000	8,000
Stand-by / Callback	5,760	10,190	10,695	13,000	13,000
FICA	7,711	12,555	16,441	18,275	19,603
PERS Retirement	6,982	14,052	19,355	22,321	23,832
Health / Dental / Vision / Life Ins	66,413	52,357	67,641	81,973	85,665
Uniform / Uniform Allowance	1,626	3,665	2,480	2,200	2,200
Unemployment	3,057	1,966	-	-	-
Workers Compensation	-	292	-	-	-
Total Personal Services	\$ 190,525	254,630	338,235	384,654	408,555
Services and Supplies					
Office Supplies	\$ -	93	602	500	500
Communications	3,366	4,911	976	1,600	1,110
Dues & Subscriptions	2,189	4,706	4,621	5,550	5,550
Fuel & Oil	17,953	20,952	5,175	1,000	1,000
Chemicals	35,341	29,384	-	-	-
Small Tools	-	-	2,119	2,500	2,500
Operating Materials	27,881	28,642	100,969	50,000	50,000
Contractual Services	29,694	71,622	54,344	65,000	52,200
Non-Personal Overhead Transfer	-	189,061	157,403	-	-
Automotive Repairs & Maintenance	9,245	8,056	25,528	15,000	15,000
Equipment Maintenance	14,688	13,973	8,234	10,000	12,000
Total Services and Supplies	\$ 140,357	371,400	359,971	151,150	139,860

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Sewer Enterprise Fund (Fund 510)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Capital Outlay					
Vehicles	\$ -		-	294,914	-
Total Capital Outlay	\$ -	-	-	294,914	-
Total Sewer Collection	\$ 330,882	626,030	698,206	830,718	548,415
TOTAL EXPENDITURES	\$ 4,347,260	4,428,928	5,240,220	5,428,946	10,691,470
Excess (Deficit) of Revenues Over Expenditures	\$ 1,236,280	1,059,361	735,291	703,726	(4,561,470)
Beginning Fund Balance	\$ 7,587,277	8,715,186	9,139,350	10,212,848	10,916,574
Ending Fund Balance	\$ 8,823,557	9,774,547	9,874,641	10,916,574	6,355,104
Reserved Fund Balance:					
Bond Reserve	\$ 45,512	44,512	44,512	44,512	44,512
Trustee Cash - Leases and Other Debt	605,576	638,924	667,060	-	-
FHMA Debt Service Reserve	134,362	134,362	134,362	134,362	134,362
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
Reserved Fund Balance Total:	\$ 4,296,337	4,328,685	4,356,821	3,689,761	3,689,761
Unobligated Fund Balance	\$ 4,527,220	5,445,862	5,517,820	7,226,813	2,665,343

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
Reroof 530 Freeman Lane	\$ -	-	-	37,371	-
Sewer Rate Study	14,975	-	-	-	-
Sewer Lining Project	-	-	-	2,000	2,500,000
Annual Sewer Maintenance	9,369	24,011	45,977	65,000	100,000
Annual WWTP Projects	906	1,145	451,982	5,000	1,400,000
Taylorville Lift Station	-	-	-	-	500,000
Sewer Main Replacement Project	-	-	-	-	660,000
Slate Creek Lift Station	-	-	-	250,000	700,000
Sewer Manhole Rehabilitation Project	-	-	-	-	200,000
2018 WWTP Improvements Project	747	42,732	-	-	-
	\$ 25,997	67,888	497,959	359,371	6,060,000

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
State of California Gas Tax Fund (Fund 201)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
REVENUES					
Gas Tax - Section 2103	\$ 110,980	123,869	129,824	127,459	133,058
Gas Tax - Section 2105	77,514	82,607	84,641	87,969	88,973
Gas Tax - Section 2106	103,373	111,698	116,732	118,508	120,708
Gas Tax - Section 2107	105,638	111,816	112,282	119,940	118,977
Gas Tax - Section 2107.5	3,000	10,990	(58,242)	3,000	3,000
RMRA - SB-1 Funding	303,898	343,411	432,646	368,605	381,877
TOTAL INTERGOVERNMENTAL	\$ 704,403	784,391	817,883	825,481	846,593
Interest Earnings	\$ 20,676	12,223	14,520	10,000	6,000
Unrealized Gain / Loss Investment	(23,200)	19,813	5,576	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (2,524)	32,036	20,096	10,000	6,000
Transfers In from Other Funds	\$ -	-	-	282,190	-
TOTAL TRANSFERS IN	\$ -	-	-	282,190	-
TOTAL REVENUES	\$ 701,879	816,427	837,979	1,117,671	852,593
EXPENDITURES					
Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ 835,748	788,069	891,779	1,050,884	1,135,000
Total Transfers Out	\$ 835,748	788,069	891,779	1,050,884	1,135,000
Total Non-Departmental	\$ 835,748	788,069	891,779	1,050,884	1,135,000
TOTAL EXPENDITURES	\$ 835,748	788,069	891,779	1,050,884	1,135,000
Excess (Deficit) of Revenues Over Expenditures	\$ (133,869)	28,358	(53,800)	66,787	(282,407)
Beginning Fund Balance	\$ 395,661	261,792	290,150	236,350	303,137
Ending Fund Balance	\$ 261,792	290,150	236,350	303,137	20,730

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
Trf to Capital 61220 - Street Maintenance	\$ 100,000	170,000	100,000	150,000	180,000
Trf to Capital 61330 - Street Rehab	850,000	295,000	-	2,500	765,000
Trf to Capital 63440 - Mill Street Parking Lot	-	125,563	88,312	68,315	-
Trf to Capital 63630 - Annual Sidewalks	13,999	30,000	-	9,500	20,000
Trf to Capital 66102 - Bennett St Bridge	-	-	40,000	669	-
Trf to Capital 66656 - S. Auburn Street Renov	-	-	10,000	680,000	-
	\$ 963,999	620,563	238,312	910,984	965,000

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Traffic Safety Fund (Fund 202)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
Parking Tickets	\$ 5,607	14,573	18,381	13,000	14,000
Parking Tickets Collected by Nevada County	26,792	27,927	26,485	38,500	28,000
TOTAL FINES & FORFEITURES	\$ 32,399	42,500	44,866	51,500	42,000
Miscellaneous Grants / Donations	\$ 7,000	-	-	-	-
TOTAL MISCELLANEOUS	\$ 7,000	-	-	-	-
Transfers In from Other Funds	\$ 135,019	167,506	171,213	139,900	170,000
TOTAL TRANSFERS IN	\$ 135,019	167,506	171,213	139,900	170,000
TOTAL REVENUES	\$ 174,418	210,006	216,079	191,400	212,000
EXPENDITURES					
Police - 201					
Services and Supplies					
Contractual Services	\$ 1,049	-	-	-	-
Total Services and Supplies	\$ 1,049	-	-	-	-
Total Police	\$ 1,049	-	-	-	-
Administration & Engineering - 401					
Services and Supplies					
Utilities	\$ 137,935	176,628	160,526	170,000	175,000
Operating Materials	1,573	2,310	4,023	1,400	2,000
Total Services and Supplies	\$ 139,508	178,938	164,549	171,400	177,000
Total Administration & Engineering	\$ 139,508	178,938	164,549	171,400	177,000
Streets Maintenance - 402					
Services and Supplies					
Maintenance Contracts	\$ 24,111	26,068	45,429	20,000	30,000
Total Services and Supplies	\$ 24,111	26,068	45,429	20,000	30,000
Total Streets Maintenance	\$ 24,111	26,068	45,429	20,000	30,000
Non-Departmental - 601					
Capital Outlay					
Traffic Calming	\$ 9,750	5,000	6,101	-	5,000
Total Capital Outlay	\$ 9,750	5,000	6,101	-	5,000
Total Non-Departmental	\$ 9,750	5,000	6,101	-	5,000
TOTAL EXPENDITURES	\$ 174,418	210,006	216,079	191,400	212,000
Excess (Deficit) of Revenues Over Expenditures	\$ -	-	-	-	-
Beginning Fund Balance	\$ -	-	-	-	-
Ending Fund Balance	\$ -	-	-	-	-

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Fire Reserve Fund (Fund 203)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
Strike Team Reimbursements	\$ 49,921	78,040	249,691	450,000	250,000
TOTAL INTERGOVERNMENTAL	\$ 49,921	78,040	249,691	450,000	250,000
Interest Earnings	\$ 4,313	5,847	8,312	14,000	14,000
Unrealized Gain / Loss Investment	(2,921)	2,368	2,321	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 1,392	8,215	10,633	14,000	14,000
Fire Department Expense Reimbursements	\$ -	-	-	36,992	-
TOTAL REIMBURSEMENTS	\$ -	-	-	36,992	-
Fire Donations	\$ -	-	100	-	-
TOTAL MISCELLANEOUS REVENUE	\$ -	-	100	-	-
TOTAL REVENUES	\$ 51,313	86,255	260,424	500,992	264,000
EXPENDITURES					
Fire - 203					
Services and Supplies					
Dues & Subscriptions	\$ -	-	-	513	-
Fuel & Oil	-	-	296	-	-
Operating Materials	45,845	20,640	24,023	150,000	50,000
Contractual Services	-	6,749	7,681	46,000	10,000
Conferences & Travel	-	5,127	24,925	10,000	10,000
Building Repair & Maintenance	-	530	-	-	35,000
Automotive Repairs & Maintenance	15,219	75,062	20,425	20,000	25,000
Equipment Rental	-	2,820	-	-	-
Total Services and Supplies	\$ 61,064	110,928	77,350	226,513	130,000
Capital Outlay					
Vehicles	\$ -	-	-	-	70,000
Other Machinery & Equipment	-	-	-	5,052	-
Total Capital Outlay	\$ -	-	-	5,052	70,000
Total Fire	\$ 61,064	110,928	77,350	231,565	200,000
TOTAL EXPENDITURES	\$ 61,064	110,928	77,350	231,565	200,000
Excess (Deficit) of Revenues Over Expenditures	\$ (9,751)	(24,673)	183,074	269,427	64,000
Beginning Fund Balance	\$ 221,709	211,958	187,285	370,359	639,786
Ending Fund Balance	\$ 211,958	187,285	370,359	639,786	703,786
Reserved Fund Balance:					
Nevada City Apparatus Reserve	\$ 30,000	45,000	60,000	75,000	100,000
Reserved Fund Balance Total	\$ 30,000	45,000	60,000	75,000	100,000
Unobligated Fund Balance	\$ 181,958	142,285	310,359	564,786	603,786

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
EPA Brownfield Site Assessment Grant Fund (Fund 205)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
EPA Grants (Federal)	\$ 57,237	261,906	56,571	61,638	123,235
TOTAL INTERGOVERNMENTAL	\$ 57,237	261,906	56,571	61,638	123,235
TOTAL REVENUES	\$ 57,237	261,906	56,571	61,638	123,235
EXPENDITURES					
Planning - 301					
Personal Services					
Personnel Services Overhead Transfer	\$ 3,346	2,849	2,028	1,865	3,500
Total Personal Services	\$ 3,346	2,849	2,028	1,865	3,500
Services and Supplies					
Office Supplies	\$ -	-	-	-	1,800
Printing/Advertising	130	145	-	-	-
Contractual Services	112,663	179,639	47,193	63,380	115,435
Conferences & Travel	949	-	-	-	2,500
Total Services and Supplies	\$ 113,742	179,784	47,193	63,380	119,735
Total Planning	\$ 117,088	182,633	49,221	65,245	123,235
TOTAL EXPENDITURES	\$ 117,088	182,633	49,221	65,245	123,235
Excess (Deficit) of Revenues Over Expenditures	\$ (59,851)	79,273	7,350	(3,607)	-
Beginning Fund Balance	\$ (23,165)	(83,016)	(3,743)	3,607	-
Ending Fund Balance	\$ (83,016)	(3,743)	3,607	-	-

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Developer Fee Projects Fund (Fund 206)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
Local Drainage Impact Fees	\$ 10,440	9,167	9,426	17,003	-
Fire Services Impact Fees	7,846	7,063	20,469	26,328	-
Police Services Impact Fee	7,841	3,451	18,146	29,290	-
Admin / General Facilities Impact Fee	2,602	4,387	29,510	41,748	-
Parks / Recreation Impact Fee	16,020	22,890	82,109	109,085	-
Regional Transportation Mitigation	-	-	1,270	(1,270)	-
GVTIF Impact Fee	157,859	32,781	101,354	142,582	-
GVTIF Administrative Fees	1,579	328	142	38	-
Glenbrook Basin Traffic Impact	3,893	319	-	-	-
Glenbrook Basin Traffic Administration	112	-	-	-	-
TOTAL CHARGES FOR SERVICES	\$ 208,192	80,386	262,426	364,804	-
Interest Earnings	\$ 63,011	70,297	68,920	80,000	65,000
Unrealized Gain / Loss Investment	(42,072)	43,704	32,359	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 20,939	114,001	101,279	80,000	65,000
TOTAL REVENUES	\$ 229,131	194,387	363,705	444,804	65,000
EXPENDITURES					
Police - 201					
Services and Supplies					
Contractual Services	\$ 788	3,774	-	-	-
Total Services and Supplies	\$ 788	3,774	-	-	-
Total Police	\$ 788	3,774	-	-	-
Administration & Engineering - 401					
Services and Supplies					
Printing/Advertising	\$ -	145	-	-	-
Contractual Services	15,244	-	-	-	-
Total Services and Supplies	\$ 15,244	145	-	-	-
Total Administration & Engineering	\$ 15,244	145	-	-	-
Recreation - 503					
Capital Outlay					
Other Machinery & Equipment	\$ 269,436	(57)	-	-	-
Total Capital Outlay	\$ 269,436	(57)	-	-	-
Total Recreation	\$ 269,436	(57)	-	-	-
Non-Departmental - 601					
Capital Outlay					
Other Machinery & Equipment	\$ -	50,000	-	-	-
Development Impact Fee Study	10,741	-	-	-	-
Total Capital Outlay	\$ 10,741	50,000	-	-	-

**City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Developer Fee Projects Fund (Fund 206)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Transfers Out					
Transfers Out	\$ 571,758	545,677	-	-	720,000
Total Transfers Out	\$ 571,758	545,677	-	-	720,000
Total Non-Departmental	\$ 582,499	595,677	-	-	720,000
TOTAL EXPENDITURES	\$ 867,967	599,539	-	-	720,000
Excess (Deficit) of Revenues Over Expenditures	\$ (638,836)	(405,152)	363,705	444,804	(655,000)
Beginning Fund Balance	\$ 3,253,600	2,614,764	2,209,612	2,573,317	3,018,121
Ending Fund Balance	\$ 2,614,764	2,209,612	2,573,317	3,018,121	2,363,121

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
Trf Capital 66005 - Mill Street Pedestrian Plaza	\$ 561,621	-	-	-	-
Trf Capital 61100 - Storm Drainage Master Plan	-	341	-	-	320,000
Trf Capital 63440 - Mill Street Parking Lot	10,137	545,336	-	-	-
Trf Capital 63451 - Bennett & Ophir Circulation	-	-	-	-	100,000
Trf Capital 63452 - Centennial Dr Realignment	-	-	-	-	300,000
	\$ 571,758	545,677	-	-	720,000

Fund Balance Detail

Fund Balances	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Reserve for Parking In Lieu	\$ 74,756	-	-	-	-
Reserve for Local Drainage	299,457	205,074	223,297	246,845	-
Reserve for Fire Services	73,996	85,471	110,285	140,334	144,305
Reserve for Police Services	42,804	48,773	69,663	101,649	104,525
Reserve for Admin / General Facilities	81,212	37,536	69,796	114,582	117,825
Reserve for Regional Circulation	333,854	-	-	-	-
Reserve for Regional Drainage	153,183	161,161	167,769	172,339	101,990
Reserve for Parks and Recreation	-	-	85,476	199,860	205,515
Reserve for SMA Map Act Fees	39,086	41,213	42,903	44,072	45,319
Reserve for GVTIF	1,466,880	1,581,282	1,751,638	1,945,814	1,589,556
Reserve for GVTIF Administration	29,381	31,325	32,758	33,689	34,642
Reserve for Glenbrook Basin	3,130	-	-	-	-
Reserve for Glenbrook Basin Administration	113	-	-	-	-
Reserve for McKnight Recapture	15,874	16,738	17,425	17,899	18,406
Unobligated Fund Balance (Mkt Val Adj)	1,037	1,038	2,307	1,038	1,038
	\$ 2,614,763	2,209,611	2,573,317	3,018,121	2,363,121

**City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Vehicle Replacement Fund (Fund 225)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
REVENUES					
Interest Earnings	\$ 340	453	491	200	-
Unrealized Gain / Loss Investment	116	227	200	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 456	680	691	200	-
Sale of Fixed Assets	\$ 4,995	46,085	16,000	-	-
TOTAL TRANSFERS IN	\$ 4,995	46,085	16,000	-	-
Transfers In from Other Fund - Fund 100	\$ -	-	-	-	7,044
TOTAL TRANSFERS IN	\$ -	-	-	-	7,044
TOTAL REVENUES	\$ 5,451	46,765	16,691	200	7,044
EXPENDITURES					
Police - 201					
Capital Outlay					
Vehicles	\$ -	28,346	-	-	-
Total Capital Outlay	\$ -	28,346	-	-	-
Total Police	\$ -	28,346	-	-	-
Building - 302					
Services and Supplies					
Contractual Services	\$ -	-	38	493	686
Total Services and Supplies	\$ -	-	38	493	686
Debt Service					
Lease Principal	\$ 16,728	10,393	10,382	16,929	4,986
Total Debt Service	\$ 16,728	10,393	10,382	16,929	4,986
Total Building	\$ 16,728	10,393	10,420	17,422	5,672
Fleet - 403					
Services and Supplies					
Contractual Services	\$ -	-	1,367	1,375	1,372
Total Services and Supplies	\$ -	-	1,367	1,375	1,372
Debt Service					
Lease Principal	\$ 11,618	1,139	-	-	-
Total Debt Service	\$ 11,618	1,139	-	-	-
Total Building	\$ 11,618	1,139	1,367	1,375	1,372
Non-Departmental - 601					
Services and Supplies					
Vehicle Towing	\$ -	7,021	-	-	-
Total Services and Supplies	\$ -	7,021	-	-	-
Total Non-Departmental	\$ -	7,021	-	-	-

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Vehicle Replacement Fund (Fund 225)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
TOTAL EXPENDITURES	\$ 28,346	46,899	11,787	18,797	7,044
Excess (Deficit) of Revenues Over Expenditures	\$ (22,895)	(134)	4,904	(18,597)	-
Beginning Fund Balance	\$ 36,906	14,011	13,877	18,781	184
Ending Fund Balance	\$ 14,011	13,877	18,781	184	184

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Proposition 64 PH&S Grant Program Fund (Fund 260)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
REVENUES					
Misc. State Grants	\$ -	382,819	543,781	1,752,902	239,505
TOTAL INTERGOVERNMENTAL	\$ -	382,819	543,781	1,752,902	239,505
TOTAL REVENUES	\$ -	382,819	543,781	1,752,902	239,505
EXPENDITURES					
Police - 201					
Personal Services					
Salaries - Regular	\$ -	117,240	126,862	137,017	34,047
Overtime	-	9,734	7,975	7,000	2,000
FICA	-	9,233	9,834	9,939	2,621
PERS Retirement	-	30,701	32,900	34,615	8,838
Health / Dental / Vision / Life Ins	-	24,170	25,776	25,685	6,502
Uniform / Uniform Allowance	-	1,286	589	1,375	219
Total Personal Services	\$ -	192,364	203,936	215,631	54,227
Services and Supplies					
Operating Materials	\$ -	6,139	68,591	10,000	10,000
Contractual Services	-	12,000	25,998	26,000	26,000
Total Services and Supplies	\$ -	18,139	94,589	36,000	36,000
Capital Outlay					
Vehicles	\$ -	108,996	-	-	-
Total Capital Outlay	\$ -	108,996	-	-	-
Total Police	\$ -	319,499	298,525	251,631	90,227
Fire - 203					
Personal Services					
Overtime	\$ -	12,441	1,673	9,000	15,000
FICA	-	952	44	1,580	1,600
Total Personal Services	\$ -	13,393	1,717	10,580	16,600
Services and Supplies					
Conferences & Travel	\$ -	7,500	11,921	4,500	15,000
Total Services and Supplies	\$ -	7,500	11,921	4,500	15,000
Total Fire	\$ -	20,893	13,638	15,080	31,600
Fleet - 403					
Capital Outlay					
Other Machinery & Equipment	\$ -	211,680	98,845	17,324	-
Total Capital Outlay	\$ -	211,680	98,845	17,324	-
Total Fleet	\$ -	211,680	98,845	17,324	-
Public Works Capital - 406					
Personal Services					
FICA	\$ -	-	225	350	1,100
PERS Retirement	-	-	341	500	1,300
Health / Dental / Vision / Life Ins	-	-	526	1,200	587
Total Personal Services	\$ -	-	1,092	2,050	2,987

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Proposition 64 PH&S Grant Program Fund (Fund 260)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
Capital Outlay					
Condon Skatepark Project	\$ -	48,324	447,852	1,047,760	-
Total Capital Outlay	\$ -	48,324	447,852	1,047,760	-
Total Public Works Capital	\$ -	48,324	448,944	1,049,810	2,987
TOTAL EXPENDITURES	\$ -	600,396	859,952	1,333,845	124,814
Excess (Deficit) of Revenues Over Expenditures	\$ -	(217,577)	(316,171)	419,057	114,691
Beginning Fund Balance	\$ -	-	(217,577)	(533,748)	(114,691)
Ending Fund Balance	\$ -	(217,577)	(533,748)	(114,691)	-

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Capital Improvements Projects Fund (Fund 300)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
REVENUES					
Misc. State Grants	\$ 50,590	-	31,728	414,888	2,257,043
Misc. Federal Grants	1,174,095	69,452	76,446	818,557	2,535,000
Federal Aid - FEMA / Other	1,976,586	-	32,313	16,247	-
State Reimbursements - Other	55,582	-	-	-	-
NCTC - RSTP Funding	-	300,000	4,684	7,000	572,500
TOTAL INTERGOVERNMENTAL	\$ 3,256,853	369,452	145,171	1,256,692	5,364,543
General Expense Reimbursement	\$ 3,528	7,500	-	-	-
TOTAL REIMBURSEMENTS	\$ 3,528	7,500	-	-	-
Miscellaneous Revenues	\$ -	-	71,172	-	-
TOTAL MISCELLANEOUS	\$ -	-	71,172	-	-
Transfers In from Other Fund - Fund 100	\$ 628,555	66,294	45,073	75,000	82,044
Transfers In from Other Fund - Fund 200	1,711,222	1,791,156	423,383	3,445,000	2,165,000
Transfers In from Other Fund - Fund 201	963,999	620,563	720,566	910,984	965,000
Transfers In from Other Fund - Fund 206	571,758	545,677	-	-	720,000
Transfers In from Other Fund - Fund 242	-	135,247	-	-	-
Transfers In from Other Fund - Fund 310	3,938,705	365,841	-	1,524,190	2,500,000
Transfers In from Other Fund - Fund 500	700,000	50,000	-	400,000	-
TOTAL TRANSFERS IN	\$ 8,514,239	3,574,778	1,189,022	6,355,174	6,432,044
TOTAL REVENUES	\$ 11,774,620	3,951,730	1,405,365	7,611,866	11,796,587

EXPENDITURES

Public Works Capital - 406

Personal Services					
Salaries - Regular	\$ -	-	(748)	-	-
FICA	13,207	94	806	1,214	-
PERS Retirement	18,415	126	113	2,615	-
Health / Dental / Vision / Life Ins	26,977	436	284	5,428	-
Deferred Compensation	-	-	-	193	-
Total Personal Services	\$ 58,599	656	455	9,450	-
Capital Outlay					
Storm Drainage Master Plan	\$ -	341	-	-	320,000
Annual Street Maintenance	148,363	179,164	107,232	150,000	180,000
Annual Street Rehabilitation	830,103	689,655	2,649	2,500	1,330,000
Annual Storm Drain Maintenance	36,159	19,631	44,502	75,000	50,000
Cal-OES PSPS	398,142	232	-	-	-
Memorial Park Pool & Facility Renovation	(1,476)	-	-	-	-
Infrastructure Needs Assessment	13,005	40,565	7,735	-	-
Equitable Community Revitalization Grant	-	-	82,973	33,888	1,987,043
NCTC Planning	3,667	9,630	4,801	7,000	7,500
GVTIF Update	4,408	-	-	-	-
Bank Street Bridge	-	-	-	-	115,000
2021 Winter Storm Damage Repair	205,791	-	-	-	-
Wolf Creek ATP Connectivity Project	-	-	-	28,000	1,000,000
Wolf Creek Trail Study	112,211	71,095	13,265	6,000	200,000
Mill Street Parking Lot	10,137	670,899	88,548	68,315	-
McCourtney Rd Pedestrian Imp	346	100,478	17,874	257,000	1,035,000

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Capital Improvements Projects Fund (Fund 300)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Bennett & Ophir Circulation	-	-	-	-	100,000
Centennial Drive Realignment	-	-	-	-	300,000
Church Street Parking Restrooms	-	-	-	452,000	-
S Auburn/Colfax Roundabout	-	-	82,355	455,000	1,350,000
S Auburn Street Renovation	-	-	28,519	-	-
Annual Sidewalk & Accessibility	13,999	32,598	844	9,500	20,000
Playground Maintenance	-	-	-	-	25,000
Bennett Street Bridge	-	-	150,028	669	-
Measure E Street Rehabilitation	178,587	896,186	138,160	1,130,000	930,000
Measure E Park Projects	44,841	15,004	42,544	952,000	240,000
CDBG Memorial Park Facility Imp	1,868,003	28,265	-	-	-
Mill Street Pedestrian Plaza	4,816,521	915,841	47,454	-	-
Slate Creek Drainage	-	345	-	-	-
HSIP Improvements	729	249,753	142,019	293	-
Condon / Scotten Turf Replacement	3,093,695	-	-	-	-
Magenta Drain Restoration	-	-	33,050	131,000	400,000
South Auburn St Renovation	-	-	352,774	2,443,000	-
Park Projects - Miscellaneous	-	-	51,967	790,000	2,200,000
Total Capital Outlay	\$ 11,777,231	3,919,682	1,439,293	6,991,165	11,789,543
Total Public Works Capital	\$ 11,835,830	3,920,338	1,439,748	7,000,615	11,789,543
Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ -	-	63,437	-	-
Total Transfers Out	\$ -	-	63,437	-	-
Total Non-Departmental	\$ -	-	63,437	-	-
TOTAL EXPENDITURES	\$ 11,835,830	3,920,338	1,503,185	7,000,615	11,789,543
Excess (Deficit) of Revenues Over Expenditures	\$ (61,210)	31,392	(97,820)	611,251	7,044
Beginning Fund Balance	\$ (591,737)	(652,947)	(621,555)	(719,375)	(108,124)
Ending Fund Balance	<u>\$ (652,947)</u>	<u>(621,555)</u>	<u>(719,375)</u>	<u>(108,124)</u>	<u>(101,080)</u>

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Special Projects Fund (Fund 310)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
REVENUES					
Regional Transportation Mitigation	\$ 356,808	169,669	119,236	90,000	90,000
TOTAL CHARGES FOR SERVICES	\$ 356,808	169,669	119,236	90,000	90,000
Misc. State Grants	\$ 1,950,000	-	-	-	-
Federal / FEMA Grants	845,010	-	-	-	-
TOTAL INTERGOVERNMENTAL	\$ 2,795,010	-	-	-	-
Interest Earnings	\$ 34,668	167,495	174,159	170,000	65,000
Unrealized Gain / Loss Investment	(188,593)	151,426	75,448	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (153,925)	318,921	249,607	170,000	65,000
Miscellaneous Revenues	\$ -	-	-	965,202	-
TOTAL MISCELLANEOUS	\$ -	-	-	965,202	-
Transfers In from Other Funds	\$ -	-	232,454	35,000	5,000
TOTAL TRANSFERS IN	\$ -	-	232,454	35,000	5,000
TOTAL REVENUES	\$ 2,997,893	488,590	601,297	1,260,202	160,000
EXPENDITURES					
Non-Departmental - 601					
Services and Supplies					
Membership Dues	\$ -	-	-	12,207	16,276
Rent Expense	-	-	-	29,369	45,600
Total Services and Supplies	\$ -	-	-	41,576	61,876
Capital Outlay					
Real Property	\$ -	-	777,012	-	-
Land	-	-	207,988	-	-
Total Capital Outlay	\$ -	-	985,000	-	-
Transfers Out					
Transfers Out	\$ 3,938,705	365,840	47,454	1,524,190	2,500,000
Total Transfers Out	\$ 3,938,705	365,840	47,454	1,524,190	2,500,000
Total Non-Departmental	\$ 3,938,705	365,840	1,032,454	1,565,766	2,561,876
TOTAL EXPENDITURES	\$ 3,938,705	365,840	1,032,454	1,565,766	2,561,876
Excess (Deficit) of Revenues Over Expenditures	\$ (940,812)	122,750	(431,157)	(305,564)	(2,401,876)
Beginning Fund Balance	\$ 7,089,690	6,148,878	6,271,628	5,840,471	5,534,907
Ending Fund Balance	\$ 6,148,878	6,271,628	5,840,471	5,534,907	3,133,031

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Elizabeth Daniels Park Fund (Fund 450)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
Interest Earnings	\$ 1,987	2,879	3,122	3,000	3,000
Unrealized Gain / Loss Investment	(1,418)	978	1,198	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 569	3,857	4,320	3,000	3,000
TOTAL REVENUES	\$ 569	3,857	4,320	3,000	3,000
EXPENDITURES					
Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ -	-	-	-	-
Total Transfers Out	\$ -	-	-	-	-
Total Non-Departmental	\$ -	-	-	-	-
TOTAL EXPENDITURES	\$ -	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ 569	3,857	4,320	3,000	3,000
Beginning Fund Balance	\$ 100,460	101,029	104,886	109,206	112,206
Ending Fund Balance	\$ 101,029	104,886	109,206	112,206	115,206

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Animal Shelter Fund (Fund 451)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
Interest Earnings	\$ 38	60	65	60	60
Unrealized Gain / Loss Investment	18	19	28	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 56	79	93	60	60
TOTAL REVENUES	\$ 56	79	93	60	60
EXPENDITURES					
Non-Departmental - 601					
Services and Supplies					
Maintenance Costs	\$ -	-	-	-	-
Total Services and Supplies	\$ -	-	-	-	-
Total Non-Departmental	\$ -	-	-	-	-
TOTAL EXPENDITURES	\$ -	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ 56	79	93	60	60
Beginning Fund Balance	\$ 2,048	2,104	2,183	2,276	2,336
Ending Fund Balance	\$ 2,104	2,183	2,276	2,336	2,396

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Downtown Assessment District Fund (Fund 770)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
Downtown Assessment	\$ 60,110	63,028	71,390	64,000	65,000
TOTAL CHARGES FOR SERVICES	\$ 60,110	63,028	71,390	64,000	65,000
Interest Earnings	\$ 1,025	1,666	1,648	1,000	500
Unrealized Gain / Loss Investment	(937)	377	658	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 88	2,043	2,306	1,000	500
TOTAL REVENUES	\$ 60,198	65,071	73,696	65,000	65,500
EXPENDITURES					
Non-Departmental - 601					
Services and Supplies					
Community Contributions	\$ -	120,000	48,000	60,000	60,000
Total Capital Outlay	\$ -	120,000	48,000	60,000	60,000
Transfers Out					
Transfers Out	\$ -	-	-	35,637	5,640
Total Transfers Out	\$ -	-	-	35,637	5,640
Total Non-Departmental	\$ -	120,000	48,000	95,637	65,640
TOTAL EXPENDITURES	\$ -	120,000	48,000	95,637	65,640
Excess (Deficit) of Revenues Over Expenditures	\$ 60,198	(54,929)	25,696	(30,637)	(140)
Beginning Fund Balance	\$ 23,124	83,322	28,393	54,089	23,452
Ending Fund Balance	\$ 83,322	28,393	54,089	23,452	23,312

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Grass Valley Successor Agency Fund (Fund 780)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
REVENUES					
Other Property Taxes	\$ -	(177,747)	-	-	-
RPTTF Property Taxes	723,269	751,578	650,190	557,374	551,137
TOTAL TAXES & ASSESSMENTS	\$ 723,269	573,831	650,190	557,374	551,137
Interest Earnings	\$ 15,142	18,889	24,167	16,000	12,000
Unrealized Gain / Loss Investment	(6,651)	3,234	7,256	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 8,491	22,123	31,423	16,000	12,000
TOTAL REVENUES	\$ 731,760	595,954	681,613	573,374	563,137
EXPENDITURES					
Administration - 901					
Personal Services					
Salaries - Regular	\$ 60,285	(989)	-	-	-
Overtime	406	(11)	-	-	-
FICA	4,033	(76)	-	-	-
PERS Retirement	5,132	(101)	-	-	-
Health / Dental / Vision / Life Ins	11,136	(215)	-	-	-
Deferred Compensation	932	(15)	-	-	-
Workers Compensation	2,236	-	-	-	-
Total Personal Services	\$ 84,160	(1,407)	-	-	-
Services and Supplies					
Contractual Services	\$ 6,629	7,132	3,140	10,513	7,410
Auditing Services	3,342	1,216	427	567	2,744
Total Services and Supplies	\$ 9,971	8,348	3,567	11,080	10,154
Debt Service					
Principal	\$ 4,895,000	350,000	360,000	360,000	385,000
Interest	363,609	245,890	235,490	235,490	213,053
Amortization on Bond Premium	64,510	(5,148)	(5,148)	(5,148)	(5,148)
Total Debt Service	\$ 5,323,119	590,742	590,342	590,342	592,905
Total Administration	\$ 5,417,250	597,683	593,909	601,422	603,059
Housing - 902					
Services and Supplies					
Contractual Services	\$ 3,500	6,000	6,000	-	-
Total Services and Supplies	\$ 3,500	6,000	6,000	-	-
Total Housing	\$ 3,500	6,000	6,000	-	-
TOTAL EXPENDITURES	\$ 5,420,750	603,683	599,909	601,422	603,059
Excess (Deficit) of Revenues Over Expenditures	\$ (4,688,990)	(7,729)	81,704	(28,048)	(39,922)
Beginning Fund Balance	\$ 5,253,466	611,377	598,499	675,056	647,008
Ending Fund Balance	\$ 564,476	603,648	680,203	647,008	607,086

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Whispering Pines Landscaping & Lighting Fund (Fund 210)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
Lighting / Landscape / Maintenance	\$ 26,121	28,463	29,374	30,138	30,741
TOTAL TAXES & ASSESSMENTS	\$ 26,121	28,463	29,374	30,138	30,741
Interest Earnings	\$ 897	1,461	1,752	1,800	1,500
Unrealized Gain / Loss Investment	(699)	314	544	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 198	1,775	2,296	1,800	1,500
TOTAL REVENUES	\$ 26,319	30,238	31,670	31,938	32,241
EXPENDITURES					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ 808	1,263	716	700	750
FICA	62	87	54	54	57
PERS Retirement	98	172	101	98	105
Health / Dental / Vision / Life Ins	116	179	122	119	128
Total Personal Services	\$ 1,084	1,701	993	971	1,040
Services and Supplies					
Utilities	\$ 9,613	11,010	12,420	12,000	12,060
Contractual Services	550	2,708	-	-	-
Maintenance Contracts	7,348	7,516	6,996	12,462	14,100
Property Tax Collection Fees	248	249	249	249	249
Total Services and Supplies	\$ 17,759	21,483	19,665	24,711	26,409
Total Maintenance Assessment Districts	\$ 18,843	23,184	20,658	25,682	27,449
TOTAL EXPENDITURES	\$ 18,843	23,184	20,658	25,682	27,449
Excess (Deficit) of Revenues Over Expenditures	\$ 7,476	7,054	11,012	6,256	4,792
Beginning Fund Balance	\$ 43,215	50,691	57,745	68,757	75,013
Ending Fund Balance	\$ 50,691	57,745	68,757	75,013	79,805

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Litton P. 1 Landscaping & Lighting Fund (Fund 211)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
Lighting / Landscape / Maintenance	\$ 7,487	5,210	6,760	6,935	7,074
TOTAL TAXES & ASSESSMENTS	\$ 7,487	5,210	6,760	6,935	7,074
Interest Earnings	\$ 205	311	462	500	600
Unrealized Gain / Loss Investment	(164)	40	115	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 41	351	577	500	600
TOTAL REVENUES	\$ 7,528	5,561	7,337	7,435	7,674
EXPENDITURES					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ 364	341	454	340	340
FICA	28	26	34	26	26
PERS Retirement	44	48	64	48	48
Health / Dental / Vision / Life Ins	39	52	61	58	58
Total Personal Services	\$ 475	467	613	471	471
Services and Supplies					
Utilities	\$ 2,056	2,663	2,356	2,500	2,600
Maintenance Contracts	300	-	-	1,400	2,400
Property Tax Collection Fees	225	226	226	226	226
Total Services and Supplies	\$ 2,581	2,889	2,582	4,126	5,226
Total Maintenance Assessment Districts	\$ 3,056	3,356	3,195	4,597	5,697
TOTAL EXPENDITURES	\$ 3,056	3,356	3,195	4,597	5,697
Excess (Deficit) of Revenues Over Expenditures	\$ 4,472	2,205	4,142	2,838	1,976
Beginning Fund Balance	\$ 7,233	11,705	13,910	18,052	20,890
Ending Fund Balance	\$ 11,705	13,910	18,052	20,890	22,866

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Morgan Ranch Landscaping & Lighting Fund (Fund 212)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
REVENUES					
Lighting / Landscape / Maintenance	\$ 25,470	29,751	29,524	30,083	30,685
TOTAL TAXES & ASSESSMENTS	\$ 25,470	29,751	29,524	30,083	30,685
Interest Earnings	\$ 604	1,310	1,762	1,800	1,600
Unrealized Gain / Loss Investment	(555)	55	430	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 49	1,365	2,192	1,800	1,600
TOTAL REVENUES	\$ 25,519	31,116	31,716	31,883	32,285
EXPENDITURES					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ 364	520	273	520	520
FICA	28	40	21	40	40
PERS Retirement	44	68	38	73	73
Health / Dental / Vision / Life Ins	39	60	61	88	88
Total Personal Services	\$ 475	688	393	721	721
Services and Supplies					
Utilities	\$ 8,353	10,392	9,089	10,500	11,000
Maintenance Contracts	5,278	4,913	5,136	10,378	11,880
Property Tax Collection Fees	228	228	228	228	228
Total Services and Supplies	\$ 13,859	15,533	14,453	21,106	23,108
Transfers Out					
Transfers Out	\$ -	-	-	202	-
Total Transfers Out	\$ -	-	-	202	-
Total Maintenance Assessment Districts	\$ 14,334	16,221	14,846	22,029	23,829
TOTAL EXPENDITURES	\$ 14,334	16,221	14,846	22,029	23,829
Excess (Deficit) of Revenues Over Expenditures	\$ 11,185	14,895	16,870	9,854	8,456
Beginning Fund Balance	\$ 27,570	38,755	53,650	70,520	80,374
Ending Fund Balance	\$ 38,755	53,650	70,520	80,374	88,830

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Ventana Sierra Landscaping & Lighting Fund (Fund 213)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
REVENUES					
Lighting / Landscape / Maintenance	\$ 3,200	3,402	3,464	4,451	6,200
TOTAL TAXES & ASSESSMENTS	\$ 3,200	3,402	3,464	4,451	6,200
Interest Earnings	\$ 47	11	8	5	-
Unrealized Gain / Loss Investment	4	55	6	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 51	66	14	5	-
Transfers In from Other Funds	\$ -	-	-	202	-
TOTAL TRANSFERS IN	\$ -	-	-	202	-
TOTAL REVENUES	\$ 3,251	3,468	3,478	4,658	6,200
EXPENDITURES					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ 628	424	131	70	70
FICA	45	28	9	5	5
PERS Retirement	71	55	15	10	10
Health / Dental / Vision / Life Ins	68	72	25	12	12
Total Personal Services	\$ 812	579	180	97	97
Services and Supplies					
Utilities	\$ 2,344	3,075	2,783	2,500	2,700
Maintenance Contracts	1,846	1,686	1,716	4,688	5,460
Property Tax Collection Fees	201	201	201	201	201
Total Services and Supplies	\$ 4,391	4,962	4,700	7,389	8,361
Total Maintenance Assessment Districts	\$ 5,203	5,541	4,880	7,486	8,458
TOTAL EXPENDITURES	\$ 5,203	5,541	4,880	7,486	8,458
Excess (Deficit) of Revenues Over Expenditures	\$ (1,952)	(2,073)	(1,402)	(2,828)	(2,258)
Beginning Fund Balance	\$ 3,958	2,006	(67)	(1,469)	(4,297)
Ending Fund Balance	\$ 2,006	(67)	(1,469)	(4,297)	(6,555)

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Scotia Pines Landscaping & Lighting Fund (Fund 214)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
Lighting / Landscape / Maintenance	\$ 4,234	4,481	4,631	4,752	4,847
TOTAL TAXES & ASSESSMENTS	\$ 4,234	4,481	4,631	4,752	4,847
Interest Earnings	\$ 2	11	11	8	-
Unrealized Gain / Loss Investment	78	-	-	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 80	11	11	8	-
TOTAL REVENUES	\$ 4,314	4,492	4,642	4,760	4,847
EXPENDITURES					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ 155	171	-	80	80
FICA	9	8	-	6	6
PERS Retirement	19	24	-	11	11
Health / Dental / Vision / Life Ins	28	17	-	14	14
Total Personal Services	\$ 211	220	-	111	111
Services and Supplies					
Utilities	\$ 1,082	1,376	1,187	1,300	1,350
Maintenance Contracts	9,205	-	2,366	4,040	6,060
Property Tax Collection Fees	201	201	201	201	201
Total Services and Supplies	\$ 10,488	1,577	3,754	5,541	7,611
Total Maintenance Assessment Districts	\$ 10,699	1,797	3,754	5,652	7,722
TOTAL EXPENDITURES	\$ 10,699	1,797	3,754	5,652	7,722
Excess (Deficit) of Revenues Over Expenditures	\$ (6,385)	2,695	888	(892)	(2,875)
Beginning Fund Balance	\$ 3,155	(3,230)	(535)	353	(539)
Ending Fund Balance	\$ (3,230)	(535)	353	(539)	(3,414)

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
MA Dist. 2003-1 (Morgan Ranch Unit 7) Fund (Fund 215)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
REVENUES					
Lighting / Landscape / Maintenance	\$ 480	480	480	480	480
TOTAL TAXES & ASSESSMENTS	\$ 480	480	480	480	480
Interest Earnings	\$ 372	535	573	550	500
Unrealized Gain / Loss Investment	(258)	179	224	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 114	714	797	550	500
TOTAL REVENUES	\$ 594	1,194	1,277	1,030	980
EXPENDITURES					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ 242	433	273	250	250
FICA	18	34	21	19	19
PERS Retirement	30	56	38	35	35
Health / Dental / Vision / Life Ins	28	60	41	43	43
Total Personal Services	\$ 318	583	373	347	347
Services and Supplies					
Contractual Services	\$ -	-	-	-	-
Property Tax Collection Fees	212	212	212	212	212
Total Services and Supplies	\$ 212	212	212	212	212
Total Maintenance Assessment Districts	\$ 530	795	585	559	559
TOTAL EXPENDITURES	\$ 530	795	585	559	559
Excess (Deficit) of Revenues Over Expenditures	\$ 64	399	692	471	421
Beginning Fund Balance	\$ 18,764	18,828	19,227	19,919	20,390
Ending Fund Balance	\$ 18,828	19,227	19,919	20,390	20,812

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Morgan Ranch West BAD No 2010-1 Fund (Fund 216)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
Lighting / Landscape / Maintenance	\$ 750	750	749	750	750
TOTAL TAXES & ASSESSMENTS	\$ 750	750	749	750	750
Interest Earnings	\$ 214	315	346	330	250
Unrealized Gain / Loss Investment	(151)	100	130	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 63	415	476	330	250
TOTAL REVENUES	\$ 813	1,165	1,225	1,080	1,000
EXPENDITURES					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ 242	345	273	175	175
FICA	18	27	21	13	13
PERS Retirement	30	43	38	25	25
Health / Dental / Vision / Life Ins	39	43	41	30	30
Total Personal Services	\$ 329	458	373	243	243
Services and Supplies					
Contractual Services	\$ -	-	-	-	-
Property Tax Collection Fees	213	213	213	213	213
Total Services and Supplies	\$ 213	213	213	213	213
Total Maintenance Assessment Districts	\$ 542	671	586	456	456
TOTAL EXPENDITURES	\$ 542	671	586	456	456
Excess (Deficit) of Revenues Over Expenditures	\$ 271	494	639	624	544
Beginning Fund Balance	\$ 10,681	10,952	11,446	12,085	12,709
Ending Fund Balance	\$ 10,952	11,446	12,085	12,709	13,254

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Morgan Ranch West Landscaping & Lighting No. 1988-2 Annex Fund (Fund 217)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
Lighting / Landscape / Maintenance	\$ 500	500	500	500	500
TOTAL TAXES & ASSESSMENTS	\$ 500	500	500	500	500
Interest Earnings	\$ 156	217	225	210	200
Unrealized Gain / Loss Investment	(107)	85	89	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 49	302	314	210	200
TOTAL REVENUES	\$ 549	802	814	710	700
EXPENDITURES					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ 323	345	182	200	200
FICA	25	26	14	15	15
PERS Retirement	39	48	26	28	28
Health / Dental / Vision / Life Ins	39	52	41	34	34
Total Personal Services	\$ 426	471	263	277	277
Services and Supplies					
Utilities	\$ 129	196	178	190	200
Contractual Services	-	-	-	-	-
Property Tax Collection Fees	213	213	213	213	213
Total Services and Supplies	\$ 342	409	391	403	413
Total Maintenance Assessment Districts	\$ 768	880	654	680	690
TOTAL EXPENDITURES	\$ 768	880	654	680	690
Excess (Deficit) of Revenues Over Expenditures	\$ (219)	(78)	160	30	10
Beginning Fund Balance	\$ 7,947	7,728	7,650	7,810	7,840
Ending Fund Balance	\$ 7,728	7,650	7,810	7,840	7,849

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Ridge Meadows Landscaping & Lighting 2016-1 Fund (Fund 218)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
REVENUES					
Lighting / Landscape / Maintenance	\$ 8,000	8,000	8,370	9,500	9,690
TOTAL TAXES & ASSESSMENTS	\$ 8,000	8,000	8,370	9,500	9,690
Interest Earnings	\$ 201	214	173	120	200
Unrealized Gain / Loss Investment	(42)	142	95	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 159	356	268	120	200
TOTAL REVENUES	\$ 8,159	8,356	8,638	9,620	9,890
EXPENDITURES					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ 317	765	222	200	200
FICA	24	49	11	15	15
PERS Retirement	38	103	28	28	28
Health / Dental / Vision / Life Ins	49	89	42	34	34
Total Personal Services	\$ 428	1,006	303	277	277
Services and Supplies					
Utilities	\$ 565	595	783	800	850
Maintenance Contracts	16,677	7,519	8,816	6,900	6,060
Property Tax Collection Fees	219	219	219	219	219
Total Services and Supplies	\$ 17,461	8,333	9,818	7,919	7,129
Total Maintenance Assessment Districts	\$ 17,889	9,339	10,121	8,196	7,406
TOTAL EXPENDITURES	\$ 17,889	9,339	10,121	8,196	7,406
Excess (Deficit) of Revenues Over Expenditures	\$ (9,730)	(983)	(1,483)	1,424	2,484
Beginning Fund Balance	\$ 18,634	8,904	7,921	6,438	7,862
Ending Fund Balance	\$ 8,904	7,921	6,438	7,862	10,345

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Ridge Meadows BAD 2016-1 Fund (Fund 219)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
Lighting / Landscape / Maintenance	\$ 700	700	700	700	700
TOTAL TAXES & ASSESSMENTS	\$ 700	700	700	700	700
Interest Earnings	\$ 299	430	463	455	400
Unrealized Gain / Loss Investment	(217)	150	176	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 82	580	639	455	400
TOTAL REVENUES	\$ 782	1,280	1,339	1,155	1,100
EXPENDITURES					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ 404	433	316	300	300
FICA	31	34	23	23	23
PERS Retirement	49	56	42	42	42
Health / Dental / Vision / Life Ins	56	60	45	51	51
Total Personal Services	\$ 540	583	426	416	416
Services and Supplies					
Contractual Services	\$ -	-	-	-	-
Property Tax Collection Fees	219	219	219	219	219
Total Services and Supplies	\$ 219	219	219	219	219
Total Maintenance Assessment Districts	\$ 759	802	645	635	635
TOTAL EXPENDITURES	\$ 759	802	645	635	635
Excess (Deficit) of Revenues Over Expenditures	\$ 23	478	694	520	465
Beginning Fund Balance	\$ 14,995	15,018	15,496	16,190	16,710
Ending Fund Balance	\$ 15,018	15,496	16,190	16,710	17,175

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Loma Rica Ranch Landscaping & Lighting Fund (Fund 220)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
REVENUES					
Lighting / Landscape / Maintenance	\$ -	-	-	155,957	159,076
TOTAL TAXES & ASSESSMENTS	\$ -	-	-	155,957	159,076
Interest Earnings	\$ -	-	-	520	700
Unrealized Gain / Loss Investment	-	-	-	-	-
TOTAL USE OF MONEY & PROPERTY	\$ -	-	-	520	700
TOTAL REVENUES	\$ -	-	-	156,477	159,776
EXPENDITURES					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ -	-	-	1,500	2,000
FICA	-	-	-	115	153
PERS Retirement	-	-	-	210	280
Health / Dental / Vision / Life Ins	-	-	-	255	340
Total Personal Services	\$ -	-	-	2,080	2,773
Services and Supplies					
Utilities	\$ -	-	1,563	5,500	6,000
Contractual Services	-	-	-	1,700	-
Maintenance Contracts	-	-	-	57,115	81,360
Property Tax Collection Fees	-	-	-	267	267
Total Services and Supplies	\$ -	-	1,563	64,582	87,627
Total Maintenance Assessment Districts	\$ -	-	1,563	66,662	90,400
TOTAL EXPENDITURES	\$ -	-	1,563	66,662	90,400
Excess (Deficit) of Revenues Over Expenditures	\$ -	-	(1,563)	89,815	69,376
Beginning Fund Balance	\$ -	-	-	(1,563)	88,252
Ending Fund Balance	\$ -	-	(1,563)	88,252	157,628

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
02-HOME-0586 - Glenbrook Apts. Fund (Fund 230)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
Interest Earnings	\$ 32,713	32,713	32,713	32,713	32,713
TOTAL USE OF MONEY & PROPERTY	\$ 32,713	32,713	32,713	32,713	32,713
Transfers In from Other Funds	\$ -	-	151,165	-	-
TOTAL TRANSFERS IN	\$ -	-	151,165	-	-
TOTAL REVENUES	\$ 32,713	32,713	183,878	32,713	32,713
EXPENDITURES					
Home Program - 304					
Services and Supplies					
Contractual Services	\$ -	-	-	3,500	3,500
Total Services and Supplies	\$ -	-	-	3,500	3,500
Total Home Program	\$ -	-	-	3,500	3,500
TOTAL EXPENDITURES	\$ -	-	-	3,500	3,500
Excess (Deficit) of Revenues Over Expenditures	\$ 32,713	32,713	183,878	29,213	29,213
<hr/>					
Program Income / Cash Balance	\$ -	-	151,165	147,665	144,165
Loan Receivable Balance	\$ 4,204,639	4,237,352	4,270,065	4,302,778	4,335,491

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
09-HOME-6272 1st Time Homebuyer Fund (Fund 231)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUE					
09-Home-6272 1st Time Homebuyer	\$ 150,000	-	-	-	-
TOTAL INTERGOVERNMENTAL	\$ 150,000	-	-	-	-
Interest Earnings	\$ 39,784	24,648	31,153	34,000	35,000
Market Value Adjustment	(12,661)	7,058	7,952	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 27,123	31,706	39,105	34,000	35,000
TOTAL REVENUES	\$ 177,123	31,706	39,105	34,000	35,000
EXPENDITURES					
Home Program - 304					
Services and Supplies					
Contractual Services	\$ -	-	-	-	-
Total Services and Supplies	\$ -	-	-	-	-
Total Home Program	\$ -	-	-	-	-
TOTAL EXPENDITURES	\$ -	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ 177,123	31,706	39,105	34,000	35,000
<hr/>					
Program Income / Cash Balance	\$ 807,242	834,496	846,055	873,055	901,055
Loan Receivable Balance	\$ 198,829	203,381	207,732	212,184	216,636

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
12-HOME-8564 First Time HB Fund (Fund 232)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
Interest Earnings	\$ 6,569	6,569	6,569	6,569	6,569
TOTAL USE OF MONEY & PROPERTY	\$ 6,569	6,569	6,569	6,569	6,569
TOTAL REVENUES	\$ 6,569	6,569	6,569	6,569	6,569
EXPENDITURES					
Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ -	-	-	-	-
Total Transfers Out	\$ -	-	-	-	-
Total Non-Departmental	\$ -	-	-	-	-
TOTAL EXPENDITURES	\$ -	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ 6,569	6,569	6,569	6,569	6,569
<hr/>					
Program Income / Cash Balance	\$ -	-	-	-	-
Loan Receivable Balance	\$ 272,354	278,923	285,492	292,061	298,630

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
HOME Grant 1st Time Homebuyers Fund (Fund 233)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
CDBG Re-Use Revenues	\$ (150,000)	-	-	-	-
TOTAL INTERGOVERNMENTAL	\$ (150,000)	-	-	-	-
Interest Earnings	\$ (11,191)	8,985	8,985	8,985	8,985
Market Value Adjustment	-	-	-	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (11,191)	8,985	8,985	8,985	8,985
TOTAL REVENUES	\$ (161,191)	8,985	8,985	8,985	8,985
EXPENDITURES					
Home Program - 304					
Services and Supplies					
Contractual Services	\$ 8,945	7,470	7,400	10,000	10,000
Total Services and Supplies	\$ 8,945	7,470	7,400	10,000	10,000
Total Home Program	\$ 8,945	7,470	7,400	10,000	10,000
TOTAL EXPENDITURES	\$ 8,945	7,470	7,400	10,000	10,000
Excess (Deficit) of Revenues Over Expenditures	\$ (170,136)	1,515	1,585	(1,015)	(1,015)
<hr/>					
Program Income / Cash Balance	\$ (93,681)	(99,591)	(107,731)	(117,731)	(127,731)
Loan Receivable Balance	\$ 741,813	750,798	759,783	768,768	777,753

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
99-HOME-0369 First Time Homebuyers Fund (Fund 234)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
Interest Earnings	\$ 1,647	1,647	58,648	1,646	1,646
TOTAL USE OF MONEY & PROPERTY	\$ 1,647	1,647	58,648	1,646	1,646
TOTAL REVENUES	\$ 1,647	1,647	58,648	1,646	1,646
EXPENDITURES					
Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ -	-	-	-	-
Total Transfers Out	\$ -	-	-	-	-
Total Non-Departmental	\$ -	-	-	-	-
TOTAL EXPENDITURES	\$ -	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ 1,647	1,647	58,648	1,646	1,646
<hr/>					
Program Income / Cash Balance	\$ -	-	134,602	134,602	134,602
Loan Receivable Balance	\$ 389,864	391,510	315,556	317,202	318,848

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
00-HOME-0461 Cedar Park Apts Fund (Fund 235)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
Interest Earnings	\$ 48,184	48,148	48,184	48,184	48,184
TOTAL USE OF MONEY & PROPERTY	\$ 48,184	48,148	48,184	48,184	48,184
Transfers In from Other Funds	\$ -	-	59,319	-	-
TOTAL TRANSFERS IN	\$ -	-	59,319	-	-
TOTAL REVENUES	\$ 48,184	48,148	107,503	48,184	48,184
EXPENDITURES					
Home Program - 304					
Services and Supplies					
Contractual Services	\$ -	-	-	3,500	3,500
Total Services and Supplies	\$ -	-	-	3,500	3,500
Total Home Program	\$ -	-	-	3,500	3,500
TOTAL EXPENDITURES	\$ -	-	-	3,500	3,500
Excess (Deficit) of Revenues Over Expenditures	\$ 48,184	48,148	107,503	44,684	44,684
<hr/>					
Program Income / Cash Balance	\$ -	-	241,154	237,654	234,154
Loan Receivable Balance	\$ 1,634,235	1,682,419	1,730,567	1,778,751	1,826,935

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
19-HOME-14968 FTHB Fund (Fund 236)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
Interest Earnings	\$ 1,500	1,500	1,500	1,500	1,500
TOTAL USE OF MONEY & PROPERTY	\$ 1,500	1,500	1,500	1,500	1,500
TOTAL REVENUES	\$ 1,500	1,500	1,500	1,500	1,500
EXPENDITURES					
Home Program - 304					
Services and Supplies					
Contractual Services	\$ -	-	-	-	-
Total Services and Supplies	\$ -	-	-	-	-
Total Home Program	\$ -	-	-	-	-
TOTAL EXPENDITURES	\$ -	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ 1,500	1,500	1,500	1,500	1,500
<hr/>					
Program Income / Cash Balance	\$ -	-	-	-	-
Loan Receivable Balance	\$ 76,734	78,234	79,734	81,234	82,734

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
04-STBG-1960 TIG Housing Rehabilitation Fund (Fund 240)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
REVENUES					
CDBG Re-Use Revenues	\$ 300	-	-	-	-
TOTAL INTERGOVERNMENTAL	\$ 300	-	-	-	-
Interest Earnings	\$ 500	-	-	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 500	-	-	-	-
TOTAL REVENUES	\$ 800	-	-	-	-
EXPENDITURES					
CDBG Program - 303					
Services and Supplies					
Contractual Services	\$ -	-	510	-	-
Other Costs	286	-	-	-	-
Total Services and Supplies	\$ 286	-	510	-	-
Total Home Program	\$ 286	-	510	-	-
Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ -	814	-	-	-
Total Transfers Out	\$ -	814	-	-	-
Total Non-Departmental	\$ -	814	-	-	-
TOTAL EXPENDITURES	\$ 286	814	510	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ 514	(814)	(510)	-	-
<hr/>					
Program Income / Cash Balance	\$ 814	-	(510)	(510)	(510)
Loan Receivable Balance	\$ 71,833	71,833	71,833	71,833	71,833

**City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
CDBG Fund (Fund 241)**

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
Interest Earnings	\$ 2,581	2,968	107	249	250
Unrealized Gain / Loss - Investments	1,192	1,827	1,840	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 3,773	4,795	1,947	249	250
TOTAL REVENUES	\$ 3,773	4,795	1,947	249	250
EXPENDITURES					
CDBG Program - 303					
Services and Supplies					
Printing / Advertising	\$ 303	-	-	-	-
Contractual Services	4,522	5,500	2,570	8,000	5,000
Total Services and Supplies	\$ 4,825	5,500	2,570	8,000	5,000
Total Home Program	\$ 4,825	5,500	2,570	8,000	5,000
Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ -	115,989	-	-	-
Total Transfers Out	\$ -	115,989	-	-	-
Total Non-Departmental	\$ -	115,989	-	-	-
TOTAL EXPENDITURES	\$ 4,825	121,489	2,570	8,000	5,000
Excess (Deficit) of Revenues Over Expenditures	\$ (1,052)	(116,694)	(623)	(7,751)	(4,750)
<hr/>					
Program Income / Cash Balance	\$ 121,440	7,928	4,152	(3,599)	(8,349)
Loan Receivable Balance	\$ -	-	-	-	-

**City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
CDBG Revolving Loan Fund (Fund 242)**

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
Interest Earnings	\$ 1,720	1,720	1,720	1,720	1,720
TOTAL USE OF MONEY & PROPERTY	\$ 1,720	1,720	1,720	1,720	1,720
TOTAL REVENUES	\$ 1,720	1,720	1,720	1,720	1,720
EXPENDITURES					
CDBG Program - 303					
Services and Supplies					
Other Costs	\$ 264	264	264	264	264
Total Services and Supplies	\$ 264	264	264	264	264
Total Home Program	\$ 264	264	264	264	264
Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ -	1,233	-	-	-
Total Transfers Out	\$ -	1,233	-	-	-
Total Non-Departmental	\$ -	1,233	-	-	-
TOTAL EXPENDITURES	\$ 264	1,497	264	264	264
Excess (Deficit) of Revenues Over Expenditures	\$ 1,456	223	1,456	1,456	1,456
<hr/>					
Program Income / Cash Balance	\$ 616	-	616	1,232	1,848
Loan Receivable Balance	\$ 178,233	179,074	179,914	180,754	181,594

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
CDBG Revolving Loan Fund - Business Loans Fund (Fund 243)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
REVENUES					
Interest Earnings	\$ -	-	-	-	-
TOTAL USE OF MONEY & PROPERTY	\$ -	-	-	-	-
TOTAL REVENUES	\$ -	-	-	-	-
EXPENDITURES					
CDBG Program - 303					
Services and Supplies					
Other Costs	\$ -	-	-	-	-
Total Services and Supplies	\$ -	-	-	-	-
Total Home Program	\$ -	-	-	-	-
TOTAL EXPENDITURES	\$ -	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ -	-	-	-	-
<hr/>					
Program Income / Cash Balance	\$ -	-	-	-	-
Loan Receivable Balance	\$ 101,498	101,498	101,498	101,498	101,498

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
95-STBG-897 Housing and Infrastructure Fund (Fund 247)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
REVENUES					
Interest Earnings	\$ 582	490	408	320	250
TOTAL USE OF MONEY & PROPERTY	\$ 582	490	408	320	250
TOTAL REVENUES	\$ 582	490	408	320	250
EXPENDITURES					
CDBG Program - 303					
Services and Supplies					
Other Costs	\$ 240	240	240	240	240
Total Services and Supplies	\$ 240	240	240	240	240
Total Home Program	\$ 240	240	240	240	240
Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ -	6,144	-	-	-
Total Transfers Out	\$ -	6,144	-	-	-
Total Non-Departmental	\$ -	6,144	-	-	-
TOTAL EXPENDITURES	\$ 240	6,384	240	240	240
Excess (Deficit) of Revenues Over Expenditures	\$ 342	(5,894)	168	80	10
<hr/>					
Program Income / Cash Balance	\$ 3,072	-	3,072	6,152	9,234
Loan Receivable Balance	\$ 17,752	14,930	12,026	9,026	5,954

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
99-STBG-1362 Housing & Child Care Center Fund (Fund 249)

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
REVENUES					
Interest Earnings	\$ -	-	-	-	-
TOTAL USE OF MONEY & PROPERTY	\$ -	-	-	-	-
TOTAL REVENUES	\$ -	-	-	-	-
EXPENDITURES					
Home Program - 304					
Services and Supplies					
Contractual Services	\$ -	-	-	-	-
Total Services and Supplies	\$ -	-	-	-	-
Total Home Program	\$ -	-	-	-	-
TOTAL EXPENDITURES	\$ -	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ -	-	-	-	-
<hr/>					
Program Income / Cash Balance	\$ -	-	-	-	-
Loan Receivable Balance	\$ 110,000	110,000	110,000	110,000	110,000

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
CDBG Housing and Doris Drive Fund (Fund 250)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
REVENUES					
Interest Earnings	\$ 167	135	101	60	30
TOTAL USE OF MONEY & PROPERTY	\$ 167	135	101	60	30
TOTAL REVENUES	\$ 167	135	101	60	30
EXPENDITURES					
CDBG Program - 303					
Services and Supplies					
Other Costs	\$ 207	222	222	222	222
Total Services and Supplies	\$ 207	222	222	222	222
Total Home Program	\$ 207	222	222	222	222
Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ -	6,610	-	-	-
Total Transfers Out	\$ -	6,610	-	-	-
Total Non-Departmental	\$ -	6,610	-	-	-
TOTAL EXPENDITURES	\$ 207	6,832	222	222	222
Excess (Deficit) of Revenues Over Expenditures	\$ (40)	(6,697)	(121)	(162)	(192)
<hr/>					
Program Income / Cash Balance	\$ 3,312	-	3,297	6,588	9,888
Loan Receivable Balance	\$ 30,562	27,177	23,758	20,305	16,813

City of Grass Valley
Fiscal Year 2026-27 Proposed Budget
Housing Rehab 04-STBG-1900 Fund (Fund 251)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
REVENUES					
Interest Earnings	\$ 7,117	7,104	7,104	7,104	7,104
TOTAL USE OF MONEY & PROPERTY	\$ 7,117	7,104	7,104	7,104	7,104
TOTAL REVENUES	\$ 7,117	7,104	7,104	7,104	7,104
EXPENDITURES					
CDBG Program - 303					
Services and Supplies					
Other Costs	\$ 80	-	-	-	-
Total Services and Supplies	\$ 80	-	-	-	-
Total Home Program	\$ 80	-	-	-	-
Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ -	4,457	-	-	-
Total Transfers Out	\$ -	4,457	-	-	-
Total Non-Departmental	\$ -	4,457	-	-	-
TOTAL EXPENDITURES	\$ 80	4,457	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ 7,037	2,647	7,104	7,104	7,104
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Program Income / Cash Balance	\$ 4,457	-	-	28,891	28,891
Loan Receivable Balance	\$ 356,676	363,780	370,884	349,097	356,201