

**City of Grass Valley**  
**Budgeted Funds Synopsis**  
**Annual Operations and Fund Balance**  
**Fiscal Year 2025-26 Mid-Year Budget**

<b>Fund - Description</b>	<b>Total</b>	<b>---FY 2024-25 Estimated---</b>		<b>Estimated</b>	<b>---FY 2025-26 Mid-Year---</b>		<b>Estimated</b>
	<b>Fund Balance</b>	<b>Fiscal Year 2024-25</b>		<b>Fund Balance</b>	<b>Fiscal Year 2025-26</b>		<b>Fund Balance</b>
	<b>6/30/2024</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>6/30/2025</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>6/30/2026</b>
100 - General Fund	\$ 8,360,195	\$ 19,200,361	19,054,155	\$ 8,506,401	\$ 19,224,137	\$ 19,406,350	\$ 8,324,188
200 - GF Measure E Sales Tax Fund	3,683,018	7,397,761	6,511,195	4,569,584	7,516,000	10,150,389	1,935,195
207 - GF Measure B Sales Tax Fund	-	1,903,313	670,485	1,232,828	2,676,000	3,468,816	440,012
<b>Enterprise Funds</b>							
500 - Water Enterprise Fund	\$ 2,756,051	\$ 2,577,202	\$ 2,805,112	\$ 2,528,141	\$ 2,600,000	3,878,994	\$ 1,249,147
510 - Sewer Enterprise Fund	9,139,350	5,975,511	5,240,220	9,874,641	5,962,784	10,490,117	5,347,308
<b>Special Revenue Funds</b>							
201 - State of California Gas Tax Fund	\$ 290,150	\$ 837,979	\$ 891,779	\$ 236,350	\$ 840,481	\$ 1,481,700	\$ (404,869)
202 - Traffic Safety Fund	-	216,079	216,079	-	216,700	216,700	-
203 - Fire Reserve Fund	187,285	260,424	77,350	370,359	391,992	220,000	542,351
204 - Police Avoid Five DUI Grant Fund	-	-	-	-	-	-	-
205 - EPA Brownfield Site Assessment Fund	(3,743)	56,571	49,221	3,607	177,006	174,062	6,551
206 - Developer Fee Project Fund	2,201,162	363,705	-	2,564,867	443,017	565,000	2,442,884
225 - Vehicle Replacement Fund	13,877	16,691	11,787	18,781	400	19,369	(188)
260 - Proposition 64 PH&S Grant Program	(217,577)	543,781	859,952	(533,748)	2,193,485	1,659,737	-
450 - Elizabeth Daniels Park Fund	104,886	4,320	-	109,206	2,500	-	111,706
451 - Animal Shelter Fund	2,183	65	-	2,248	60	-	2,308
<b>Capital Projects Funds</b>							
300 - Capital Improvements Projects Fund	\$ (621,555)	\$ 1,405,365	\$ 1,503,185	\$ (719,375)	\$ 15,198,695	\$ 15,198,695	\$ (719,375)
310 - Special Projects Fund	6,271,628	601,297	1,032,454	5,840,471	320,000	3,516,576	2,643,895
<b>Assessment District Funds</b>							
210 - Whispering Pines Landscaping & Lighting	\$ 57,745	\$ 29,879	\$ 18,681	\$ 68,943	\$ 31,313	\$ 68,013	\$ 32,243
211 - Litton P. 1 L&L	13,910	6,961	3,001	17,870	7,135	18,235	6,770
212 - Morgan Ranch Landscaping & Lighting Fund	53,650	30,324	13,918	70,056	30,883	68,883	32,056
213 - Ventana Sierra Landscaping & Lighting	(67)	3,479	4,691	(1,279)	4,466	3,451	(264)
214 - Scotia Pines Landscaping & Lighting Fund	(535)	4,641	3,965	140	4,762	3,152	1,750
215 - MA Dist. 2003-1 (Morgan Ranch Unit 7)	19,227	730	536	19,421	730	15,480	4,671
216 - MR West BAD No 2010-1	11,446	950	537	11,859	950	10,750	2,058
217 - MR West L&L No. 1988-2 Annex	7,650	580	580	7,650	580	7,750	479
218 - Ridge Meadows L&L 2016-1	7,921	8,571	8,855	7,637	9,700	8,400	8,937
219 - Ridge Meadows BAD 2016-1	15,496	900	736	15,660	900	10,700	5,860
220 - Loma Rica Ranch Landscaping & Lighting Fu	-	-	695	(695)	160,261	121,298	38,268
<b>Trust &amp; Agency / Internal Service Funds</b>							
770 - Downtown Assessment District Fund	\$ 28,393	\$ 71,033	\$ 75,000	\$ 24,426	\$ 66,200	\$ 60,000	\$ 30,626
780 - Grass Valley Successor Agency Fund	618,505	533,531	609,247	542,789	609,740	608,739	543,790

**City of Grass Valley  
Budgeted Funds Synopsis  
Annual Operations and Fund Balance  
Fiscal Year 2025-26 Mid-Year Budget**

<b>Fund - Description</b>	<b>Total Fund Balance 6/30/2024</b>	<b>---FY 2024-25 Estimated---</b>		<b>Estimated Fund Balance 6/30/2025</b>	<b>---FY 2025-26 Mid-Year---</b>		<b>Estimated Fund Balance 6/30/2026</b>
		<b>Fiscal Year 2024-25 Revenues</b>	<b>Expenditures</b>		<b>Fiscal Year 2025-26 Revenues</b>	<b>Expenditures</b>	
<b><i>CDBG &amp; HOME Loan / Program Income Funds</i></b>							
230 - 02-HOME-0586 Glenbrook Apts.	\$ 4,421,230	\$ 32,713	\$ -	\$ 4,453,943	\$ 32,713	\$ -	\$ 4,486,656
231 - 09-HOME-6272 1st Time Homebuyers	1,037,777	24,452	-	1,059,681	19,452	-	1,076,585
232 - 12-HOME-8564 First Time Homebuyers	278,922	6,569	-	285,491	6,569	-	292,060
233 - HOME Grant 1st Time Homebuyers	651,207	8,985	7,920	652,272	8,985	8,000	653,257
234 - 99-HOME-0369 First Time Homebuyers	391,510	58,648	-	450,158	1,646	-	451,804
235 - 00-HOME-0461 Cedar Park Apts.	1,923,537	48,184	-	1,971,721	48,184	-	2,019,905
236 - 00-HOME-14968 FTHB	78,234	1,500	-	79,734	1,500	-	81,234
240 - 04-STBG-1960 TIG Housing Rehabilitation	\$ 71,833	\$ -	\$ -	\$ 71,833	\$ -	\$ -	\$ 71,833
241 - CDBG	6,256	249	3,250	3,255	250	5,000	(1,495)
242 - CDBG Revolving Fund	179,074	1,720	264	181,371	1,720	264	183,668
243 - Revolving Loan Fund - Business Loans	101,498	-	-	101,498	-	-	101,498
244 - 82-STBG-004 - CDBG Fund	-	-	-	-	-	-	-
245 - 86-STBG-217 - CDBG Fund	-	-	-	-	-	-	-
247 - 95-STBG-897 - Housing and Infrastructure	14,930	409	240	15,099	333	240	15,192
249 - 99-STBG-1362 - Housing & Child Care Cent	110,000	-	-	110,000	-	-	110,000
250 - CDBG Housing and Doris Drive	27,177	100	222	27,055	68	222	26,901
251 - Housing Rehab - 04-STBG-1900	363,780	7,104	-	370,884	7,104	-	377,988

<b>Total Budget (Excluding CDBG &amp; HOME):</b>	<b>Total Fund Balance 6/30/2024</b>	<b>---FY 2024-25 Estimated---</b>		<b>Estimated Est. Fund Balance 6/30/2025</b>	<b>---FY 2025-26 Mid-Year---</b>		<b>Estimated Est. Fund Balance 6/30/2026</b>
		<b>Fiscal Year 2024-25 Revenues</b>	<b>Expenditures</b>		<b>Fiscal Year 2025-26 Revenues</b>	<b>Expenditures</b>	
General Fund	\$ 8,360,195	\$ 19,200,361	\$ 19,054,155	\$ 8,506,401	\$ 19,224,137	\$ 19,406,350	\$ 8,324,188
Measure E Fund	3,683,018	7,397,761	6,511,195	4,569,584	7,516,000	10,150,389	1,935,195
Measure B Fund	-	1,903,313	670,485	1,232,828	2,676,000	3,468,816	440,012
Enterprise Funds	11,895,401	8,552,713	8,045,332	12,402,782	8,562,784	14,369,111	6,596,455
Special Revenue Funds	2,578,223	2,299,615	2,106,168	2,771,670	4,265,641	4,336,568	2,700,743
Capital Projects Funds	5,650,073	2,006,662	2,535,639	5,121,096	15,518,695	18,715,271	1,924,520
Assessment District Funds	186,443	87,014	56,196	217,262	251,680	336,112	132,829
Trust & Agency Funds	646,898	604,564	684,247	567,215	675,940	668,739	574,416
<b>Total:</b>	<b>\$ 33,000,251</b>	<b>\$ 42,052,003</b>	<b>39,663,417</b>	<b>\$ 35,388,838</b>	<b>\$ 58,690,877</b>	<b>71,451,357</b>	<b>\$ 22,628,358</b>
LESS: Transfers:		<b>\$ (1,876,660)</b>	<b>(1,998,223)</b>		<b>\$ (10,034,126)</b>	<b>(10,034,126)</b>	
<b>Total Operating Budget Net of Transfers:</b>		<b>\$ 40,175,343</b>	<b>37,665,194</b>		<b>\$ 48,656,751</b>	<b>61,417,231</b>	

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**General Fund Revenue and Expenditure Summary**

<b>REVENUES</b>	<b>Actual FY 2022-23</b>	<b>Actual FY 2023-24</b>	<b>Estimated FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>	<b>Mid-Year Budget FY 2025-26</b>	<b>Mid-Year Changes</b>
Taxes & Assessments	\$ 13,288,816	13,929,123	14,307,964	14,613,296	14,768,483	155,187
Licenses & Permits	287,918	264,756	293,123	262,724	261,644	(1,080)
Franchises	991,507	1,010,504	1,078,630	1,066,025	1,106,025	40,000
Fines & Forfeitures	171	432	1,100	200	200	-
Charges for Services	520,356	619,486	722,374	680,145	642,575	(37,570)
Intergovernmental	656,237	354,170	364,023	570,026	669,387	99,361
Use of Money & Property	67,450	382,438	280,111	290,052	200,052	(90,000)
Reimbursements	959,109	1,294,498	1,381,183	1,286,747	1,285,840	(907)
Miscellaneous Revenue	53,479	52,562	255,428	48,289	49,505	1,216
Transfers In	466,970	453,855	516,425	240,426	240,426	-
<b>TOTAL REVENUES</b>	<b>\$ 17,292,013</b>	<b>18,361,824</b>	<b>19,200,361</b>	<b>19,057,931</b>	<b>19,224,137</b>	<b>166,207</b>
<b>EXPENDITURES</b>						
City Council (101)	\$ 77,938	57,012	63,859	62,924	64,424	1,500
City Manager (102)	372,011	367,821	455,339	453,603	455,490	1,887
Human Resources (103)	36,544	25,331	22,763	30,000	30,000	-
Finance (104)	550,711	465,197	490,819	377,417	381,860	4,443
Information Technology (105)	337,029	383,438	344,356	440,626	443,027	2,402
City Attorney (106)	387,818	367,486	255,704	236,250	236,250	-
Police Department (201)	5,446,921	6,068,553	6,045,051	6,075,209	6,226,779	151,570
Animal Services (202)	282,385	260,639	292,481	291,021	280,231	(10,790)
Fire Department (203)	3,761,920	4,112,354	4,086,888	4,346,405	4,421,435	75,030
Community Development - Planning (301)	475,742	311,861	310,909	370,816	331,996	(38,820)
Community Development - Building (302)	494,801	467,140	475,968	382,294	379,096	(3,198)
Public Works - Administration & Engineering (401)	327,616	410,834	434,754	343,911	346,985	3,074
Public Works - Streets Maintenance (402)	496,744	592,128	486,818	540,009	515,449	(24,560)
Public Works - Fleet Services (403)	312,349	277,692	364,057	331,525	431,670	100,145
Public Works - Facilities (404)	138,970	154,009	130,723	125,007	128,497	3,490
Public Works - Capital (406)	-	22,299	10,850	-	-	-
Parks and Recreation - Administration (501)	570,469	617,794	639,767	604,051	601,623	(2,428)
Parks and Recreation - Swimming Pool (502)	128,277	196,969	145,156	119,000	131,400	12,400
Parks and Recreation - Recreation (503)	27,111	50,371	41,314	20,560	16,660	(3,900)
Non-Departmental (601)	2,118,393	1,807,838	2,225,668	2,325,616	2,364,616	39,000
Debt Service (601)	1,446,701	1,469,455	1,451,211	1,433,862	1,433,862	-
Appropriation for Contingency (601)	164,874	111,612	49,626	100,000	100,000	-
Transfers Out (601)	628,556	71,957	230,074	85,000	85,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,583,880</b>	<b>18,669,790</b>	<b>19,054,155</b>	<b>19,095,106</b>	<b>19,406,350</b>	<b>311,244</b>
Excess / (Deficit) of Revenues over Expenditures	\$ (1,291,867)	(307,966)	146,206	(37,175)	(182,213)	(145,038)
Beginning Fund Balance	\$ 9,960,028	8,668,161	8,360,195	8,506,401	8,506,401	-
Ending Fund Balance	\$ 8,668,161	8,360,195	8,506,401	8,469,226	8,324,188	(145,038)
<b>Less - Designated Reserves:</b>						
Police Department Property Deposits	\$ 22,846	-	-	-	-	-
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	16,599	16,599	17,016	417
PEG Reserves	93,594	3,941	13,941	23,941	25,560	1,619
Corporation Yard Remodel Funds	267,051	267,051	82,051	82,051	82,051	-
Nevada City Fire Apparatus Funds	25,000	25,000	50,000	75,000	75,000	-
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	6,049,085	5,901,452	5,936,452	5,938,488	2,036
Amount Not Obligated at Year End	\$ 2,506,577	2,311,110	2,604,949	2,532,774	2,385,700	(147,074)

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**General Fund Revenue Account Detail (Fund 100)**

Description	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted Budget FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
Secured & Unsecured Property Taxes	\$ 3,220,979	3,347,070	3,513,049	3,665,300	3,665,300	-
Supplemental Property Taxes	167,438	111,588	67,811	60,000	60,000	-
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	1,691,272	1,707,459	16,187
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	82,447	-
Sales Tax	7,761,819	7,850,805	7,639,547	7,780,000	7,780,000	-
Sales Tax Payment to Nevada County	(1,158,880)	(1,028,389)	(979,524)	(1,019,180)	(989,180)	30,000
Proposition 172 Public Safety Augmentation	157,009	147,664	145,034	150,200	150,200	-
Transient Occupancy Tax	1,033,199	1,033,225	1,119,104	1,116,500	1,141,500	25,000
Fire Department Assessments	257,802	276,451	309,645	313,236	313,236	-
Cannabis Excise Tax	-	37,109	251,131	240,000	324,000	84,000
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 13,288,816</b>	<b>13,929,123</b>	<b>14,307,964</b>	<b>14,613,296</b>	<b>14,768,483</b>	<b>155,187</b>
Business Licenses	\$ 200,703	201,877	209,090	202,000	202,000	-
Animal Licenses	5,040	2,502	4,332	4,000	4,000	-
MVLF Residual Fees	13,958	16,820	21,459	21,888	20,808	(1,080)
SB-1186 Fee (ADA)	7,234	7,006	7,451	-	-	-
Fire Department Permits	1,925	1,320	1,795	1,500	1,500	-
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	1,336	1,336	-
Bicycle Licenses	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	-
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$ 287,918</b>	<b>264,756</b>	<b>293,123</b>	<b>262,724</b>	<b>261,644</b>	<b>(1,080)</b>
PG&E Franchise Fee	205,383	226,011	267,970	280,000	280,000	-
Cable TV Franchise Fee	234,122	192,517	159,606	150,000	150,000	-
Solid Waste Franchise Fee	552,002	591,976	651,054	636,025	676,025	40,000
<b>TOTAL FRANCHISES</b>	<b>\$ 991,507</b>	<b>1,010,504</b>	<b>1,078,630</b>	<b>1,066,025</b>	<b>1,106,025</b>	<b>40,000</b>
Business License Penalties	\$ 171	432	500	200	200	-
Code Enforcement Penalties	-	-	600	-	-	-
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>\$ 171</b>	<b>432</b>	<b>1,100</b>	<b>200</b>	<b>200</b>	<b>-</b>
Planning Fees	\$ 53,070	52,799	87,280	70,000	70,000	-
Building Fees	350,746	336,067	404,293	340,000	360,000	20,000
Fire Department Plan Check Fee	15,258	18,663	20,091	16,000	16,000	-
Fire Department Miscellaneous	215	20,490	16,274	10,000	10,000	-
Police Department Miscellaneous	12,053	17,688	16,441	12,000	12,000	-
Police Department Vehicle Abatement	(9,521)	40,841	20,369	30,000	30,000	-
Police Dept - Report Copies	1,022	993	1,316	500	500	-
Police Dept - Repossession Fees	15	5	190	75	75	-
Parking Revenues	7,073	5,762	11,883	90,000	20,000	(70,000)
Engineering Fees	31,177	25,781	10,102	15,000	15,000	-
Mill Street Encroachment Permit	1,743	21,525	20,345	20,000	20,000	-
Animal Shelter - Dogs Redeemed	19,547	13,862	12,398	12,000	12,000	-
Animal Shelter - Other Revenues	-	-	6,538	2,000	2,000	-
Parks - Field Rentals	23,108	38,652	67,973	40,400	50,000	9,600
Parks - Building Rentals	9,305	17,019	22,780	17,170	20,000	2,830
Parks - Other Fees and Charges	5,545	9,339	4,101	5,000	5,000	-
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 520,356</b>	<b>619,486</b>	<b>722,374</b>	<b>680,145</b>	<b>642,575</b>	<b>(37,570)</b>
Police - Other Grants	\$ 25,000	-	3,853	-	-	-
COPS Grant - SLESF	190,271	186,159	194,663	180,000	201,537	21,537
Misc. State Grants	118,682	-	-	-	-	-
Police POST Reimbursements	18,143	25,006	19,828	-	1,824	1,824
NJUHS Policing Agreement	90,000	120,000	120,000	120,000	120,000	-
Strike Team Reimbursements	23,066	-	-	250,000	326,000	76,000
CalVIP Grant	182,075	(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	15,026	-
State Highway Funds	4,000	-	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 656,237</b>	<b>354,170</b>	<b>364,023</b>	<b>570,026</b>	<b>669,387</b>	<b>99,361</b>

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**General Fund Revenue Account Detail (Fund 100)**

<b>Description</b>	<b>Actual FY 2022-23</b>	<b>Actual FY 2023-24</b>	<b>Estimated FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>	<b>Mid-Year Budget FY 2025-26</b>	<b>Mid-Year Changes</b>
Interest Earnings	\$ 160,778	268,058	186,668	280,000	190,000	(90,000)
Unrealized Gain / Loss Investment	(100,602)	99,694	79,915	-	-	-
City Hall Rentals	7,164	13,696	12,058	9,552	9,552	-
Fire Facility Rentals	110	990	1,470	500	500	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 67,450</b>	<b>382,438</b>	<b>280,111</b>	<b>290,052</b>	<b>200,052</b>	<b>(90,000)</b>
NCCFD Reimbursements	\$ 19,780	-	-	-	-	-
Nevada City Animal Control Reimbursement	32,663	48,958	48,415	48,415	47,508	(907)
Police - Administrative Fee Reimbursement	5,830	6,315	7,440	5,000	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	1,007,332	-
General Expense Reimbursement	9,324	217,505	311,887	219,000	219,000	-
<b>TOTAL REIMBURSEMENTS</b>	<b>\$ 959,109</b>	<b>1,294,498</b>	<b>1,381,183</b>	<b>1,286,747</b>	<b>1,285,840</b>	<b>(907)</b>
Animal Control - Grants / Donations	\$ 5,268	2,076	30,698	15,289	15,289	-
Historical Commission Donation	-	-	83	-	1,398	1,398
Miscellaneous Grants / Donations	100	-	50,000	-	-	-
Unclaimed Property	12,155	664	-	-	1,345	1,345
Cash Over / (Short)	-	(20)	-	-	-	-
Copies / Retail Sales Revenue	-	24	-	-	-	-
Late Fees	10,943	12,402	17,927	13,000	5,000	(8,000)
Sale of Fixed Assets	-	-	10,000	-	6,473	6,473
Insurance Refunds & Payments	6,774	16,601	87,757	10,000	10,000	-
Miscellaneous Revenue	18,239	20,815	58,963	10,000	10,000	-
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 53,479</b>	<b>52,562</b>	<b>255,428</b>	<b>48,289</b>	<b>49,505</b>	<b>1,216</b>
Transfers In from Other Funds	\$ 466,970	453,855	516,425	240,426	240,426	-
<b>TOTAL TRANSFERS IN</b>	<b>\$ 466,970</b>	<b>453,855</b>	<b>516,425</b>	<b>240,426</b>	<b>240,426</b>	<b>-</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 17,292,013</b>	<b>18,361,824</b>	<b>19,200,361</b>	<b>19,057,931</b>	<b>19,224,137</b>	<b>166,207</b>

**City of Grass Valley  
Fiscal Year 2025-26 Mid-Year Budget  
General Fund (Fund 100)**

<u>Departmental Expenditure Account Detail</u>	<u>Actual FY 2022-23</u>	<u>Actual FY 2023-24</u>	<u>Estimated FY 2024-25</u>	<u>Adopted FY 2025-26</u>	<u>Mid-Year Budget FY 2025-26</u>	<u>Mid-Year Changes</u>
<b>City Council - 101</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 18,539	15,984	26,200	33,600	33,600	-
FICA	1,224	1,300	2,004	2,571	2,571	-
<b>Total Personal Services</b>	<b>\$ 19,763</b>	<b>17,284</b>	<b>28,204</b>	<b>36,171</b>	<b>36,171</b>	<b>-</b>
<b>Services and Supplies</b>						
Office Supplies	\$ 1,790	-	-	-	-	-
Dues & Subscriptions	12,868	15,093	9,796	8,253	8,253	-
Operating Materials	18,300	7,942	3,332	4,000	4,000	-
Printing / Advertising	975	1,466	4,167	1,500	2,500	1,000
Contractual Services	17	-	2,525	-	500	500
Elections Costs	10,461	517	-	-	-	-
Conferences	13,764	13,749	15,835	13,000	13,000	-
<b>Total Services and Supplies</b>	<b>\$ 58,175</b>	<b>38,767</b>	<b>35,655</b>	<b>26,753</b>	<b>28,253</b>	<b>55,006</b>
<b>Capital Outlay</b>						
Other Machinery & Equipment	\$ -	961	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>961</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total City Council</b>	<b>\$ 77,938</b>	<b>57,012</b>	<b>63,859</b>	<b>62,924</b>	<b>64,424</b>	<b>1,500</b>
<b>City Manager - 102</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 237,431	232,115	245,790	287,216	282,599	(4,617)
Salaries - Part-Time	1,503	10,738	4,977	10,005	10,005	-
FICA	14,049	14,972	15,910	22,948	22,680	(268)
PERS Retirement	27,306	28,498	26,679	29,203	29,090	(113)
Health / Dental / Vision / Life Ins	64,330	52,524	59,356	61,376	69,155	7,779
Deferred Compensation	2,905	3,394	3,310	1,900	3,006	1,106
<b>Total Personal Services</b>	<b>\$ 347,524</b>	<b>342,241</b>	<b>356,022</b>	<b>412,648</b>	<b>416,535</b>	<b>3,887</b>
<b>Services and Supplies</b>						
Office Supplies	\$ 4,197	57	1,678	2,000	-	(2,000)
Communications	-	-	1,049	855	855	-
Postage	-	1,026	278	-	-	-
Dues & Subscriptions	3,379	405	345	500	500	-
Membership Dues	-	500	2,175	1,200	1,200	-
Operating Materials	6,096	8,694	5,978	5,000	5,000	-
Printing / Advertising	822	-	133	500	500	-
Contractual Services	3,718	3,055	65,147	26,400	26,400	-
Elections Costs	1,571	11,843	12,370	1,500	1,500	-
Conferences	4,704	-	10,164	3,000	3,000	-
<b>Total Services and Supplies</b>	<b>\$ 24,487</b>	<b>25,580</b>	<b>99,317</b>	<b>40,955</b>	<b>38,955</b>	<b>(2,000)</b>
<b>Total City Manager</b>	<b>\$ 372,011</b>	<b>367,821</b>	<b>455,339</b>	<b>453,603</b>	<b>455,490</b>	<b>1,887</b>
<b>Human Resources - 103</b>						
<b>Services and Supplies</b>						
Contractual Services	\$ 36,544	25,331	22,763	30,000	30,000	-
<b>Total Services and Supplies</b>	<b>\$ 36,544</b>	<b>25,331</b>	<b>22,763</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
<b>Total Human Resources</b>	<b>\$ 36,544</b>	<b>25,331</b>	<b>22,763</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
<b>Finance - 104</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 325,487	273,859	284,513	185,829	188,714	2,885
Overtime	2,732	2,306	1,725	2,200	2,200	-
FICA	23,068	19,782	20,499	14,313	14,534	221
PERS Retirement	25,456	23,695	21,037	14,792	14,739	(53)
Health / Dental / Vision / Life Ins	83,741	56,864	64,935	44,213	45,603	1,390
Deferred Compensation	5,214	6,046	4,393	1,000	1,000	-
<b>Total Personal Services</b>	<b>\$ 465,698</b>	<b>382,552</b>	<b>397,102</b>	<b>262,347</b>	<b>266,790</b>	<b>4,443</b>
<b>Services and Supplies</b>						
Office Supplies	\$ 2,229	1,294	1,259	2,500	2,500	-

**City of Grass Valley  
Fiscal Year 2025-26 Mid-Year Budget  
General Fund (Fund 100)**

<u>Departmental Expenditure Account Detail</u>	<u>Actual FY 2022-23</u>	<u>Actual FY 2023-24</u>	<u>Estimated FY 2024-25</u>	<u>Adopted FY 2025-26</u>	<u>Mid-Year Budget FY 2025-26</u>	<u>Mid-Year Changes</u>
Communications	-	-	338	270	270	-
Postage	-	4,591	1,481	-	-	-
Operating Materials	3,546	1,161	1,465	-	-	-
Contractual Services	66,319	65,801	80,484	108,850	108,850	-
Maintenance Contracts	8,992	8,992	7,494	-	-	-
Bank Service Charges	1,392	283	282	400	400	-
Conferences & Travel	2,535	523	914	3,050	3,050	-
<b>Total Services and Supplies</b>	<b>\$ 85,013</b>	<b>82,645</b>	<b>93,717</b>	<b>115,070</b>	<b>115,070</b>	<b>-</b>
<b>Total Finance</b>	<b>\$ 550,711</b>	<b>465,197</b>	<b>490,819</b>	<b>377,417</b>	<b>381,860</b>	<b>4,443</b>
<b>Information Technology - 105</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ -	-	47,285	147,743	147,579	(164)
FICA	-	-	3,650	11,352	11,339	(13)
PERS Retirement	-	-	5,849	16,859	17,025	166
Health / Dental / Vision / Life Ins	-	-	9,278	25,578	27,990	2,412
<b>Total Personal Services</b>	<b>\$ -</b>	<b>-</b>	<b>66,062</b>	<b>201,532</b>	<b>203,934</b>	<b>2,402</b>
<b>Services and Supplies</b>						
Office Supplies	\$ 146	269	(31)	500	500	-
Communications	34,604	72,049	74,059	85,508	85,508	-
Postage	109	-	-	-	-	-
Dues & Subscriptions	250	-	-	-	-	-
Membership Dues	-	130	65	-	-	-
Utilities	4,844	1,775	-	-	-	-
Software	14,951	13,037	49,710	201,148	201,148	-
Operating Materials	78	-	12,225	50,000	50,000	-
Contractual Services	321,095	513,642	359,003	35,000	35,000	-
Conferences & Travel	-	1,580	-	3,000	3,000	-
<b>Total Services and Supplies</b>	<b>\$ 376,077</b>	<b>602,482</b>	<b>495,031</b>	<b>375,156</b>	<b>375,156</b>	<b>-</b>
<b>Cost Allocation</b>						
Non-Personal Overhead Transfer	\$ (150,430)	(255,626)	(229,572)	(136,062)	(136,062)	-
<b>Total Cost Allocation</b>	<b>\$ (150,430)</b>	<b>(255,626)</b>	<b>(229,572)</b>	<b>(136,062)</b>	<b>(136,062)</b>	<b>-</b>
<b>Capital Outlay</b>						
Technology	\$ 107,542	32,742	12,835	-	-	-
Other Machinery & Equipment	3,840	3,840	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 111,382</b>	<b>36,582</b>	<b>12,835</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Information Technology</b>	<b>\$ 337,029</b>	<b>383,438</b>	<b>344,356</b>	<b>440,626</b>	<b>443,027</b>	<b>2,402</b>
<b>City Attorney - 106</b>						
<b>Services and Supplies</b>						
Contractual Services	\$ 26,076	-	-	-	-	-
Legal Services	361,742	489,982	340,938	315,000	315,000	-
<b>Total Services and Supplies</b>	<b>\$ 387,818</b>	<b>489,982</b>	<b>340,938</b>	<b>315,000</b>	<b>315,000</b>	<b>-</b>
<b>Cost Allocation</b>						
Non-Personal Overhead Transfer	\$ -	(122,496)	(85,234)	(78,750)	(78,750)	-
<b>Total Cost Allocation</b>	<b>\$ -</b>	<b>(122,496)</b>	<b>(85,234)</b>	<b>(78,750)</b>	<b>(78,750)</b>	<b>-</b>
<b>Total City Attorney</b>	<b>\$ 387,818</b>	<b>367,486</b>	<b>255,704</b>	<b>236,250</b>	<b>236,250</b>	<b>-</b>
<b>Police - 201</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 2,576,948	2,787,053	2,909,727	2,933,590	3,113,091	179,501
Salaries - Part-Time	70,792	41,910	32,438	11,809	11,809	-
Overtime	280,014	294,568	250,391	280,000	280,000	-
Shift Differential	30,358	37,745	26,349	32,000	28,000	(4,000)
FICA	209,939	228,455	233,206	229,342	243,717	14,375
PERS Retirement	464,486	565,466	565,349	555,898	552,298	(3,600)
Health / Dental / Vision / Life Ins	511,032	499,263	470,215	455,696	447,081	(8,615)
Deferred Compensation	6,374	37,481	35,743	34,780	40,564	5,784
Uniform / Uniform Allowance	34,200	53,454	19,614	32,750	35,375	2,625
Unemployment	5,892	-	-	-	-	-
<b>Total Personal Services</b>	<b>\$ 4,190,035</b>	<b>4,545,395</b>	<b>4,543,032</b>	<b>4,565,865</b>	<b>4,751,935</b>	<b>186,070</b>

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year 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>Estimated</u> <u>FY 2024-25</u>	<u>Adopted</u> <u>FY 2025-26</u>	<u>Mid-Year Budget</u> <u>FY 2025-26</u>	<u>Mid-Year</u> <u>Changes</u>
<b>Services and Supplies</b>						
Office Supplies	\$ 4,418	7,373	4,346	5,000	5,000	-
Communications	62,166	68,996	86,631	87,780	87,780	-
Postage	848	2,807	1,115	-	-	-
Dues & Subscriptions	1,753	1,432	1,461	1,500	1,500	-
Membership Dues	3,821	2,796	2,906	3,000	3,000	-
Fuel & Oil	120,524	128,997	77,599	85,000	50,000	(35,000)
Utilities	921	792	829	900	1,400	500
Software	168,389	88,024	102,431	91,566	91,566	-
Small Tools	-	-	2,510	-	-	-
Operating Materials	105,924	109,777	51,070	74,500	74,500	-
Printing / Advertising	3,940	5,278	2,451	4,000	4,000	-
Contractual Services	614,074	938,901	998,970	997,568	997,568	-
Maintenance Contracts	-	9,107	20,489	19,030	19,030	-
Vehicle Towing	9,373	10,574	15,955	10,000	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	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 1,240,050</b>	<b>1,512,011</b>	<b>1,502,019</b>	<b>1,509,344</b>	<b>1,474,844</b>	<b>(34,500)</b>
<b>Capital Outlay</b>						
Vehicles	\$ 1,603	(883)	-	-	-	-
Technology	1,385	12,030	-	-	-	-
Other Machinery & Equipment	13,848	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 16,836</b>	<b>11,147</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Police</b>	<b>\$ 5,446,921</b>	<b>6,068,553</b>	<b>6,045,051</b>	<b>6,075,209</b>	<b>6,226,779</b>	<b>151,570</b>
<b>Animal Services - 202</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 131,456	124,248	108,980	112,176	93,316	(18,860)
Salaries - Part-Time	-	241	30,183	35,034	35,034	-
Overtime	8,232	14,546	10,081	8,000	8,000	-
FICA	10,097	9,995	10,608	11,262	9,819	(1,443)
PERS Retirement	9,423	8,508	7,968	8,929	7,428	(1,501)
Health / Dental / Vision / Life Ins	42,278	40,279	38,701	40,851	37,865	(2,986)
Uniform / Uniform Allowance	5,737	794	76	500	500	-
Unemployment	-	-	309	-	4,000	4,000
<b>Total Personal Services</b>	<b>\$ 207,223</b>	<b>198,611</b>	<b>206,906</b>	<b>216,752</b>	<b>195,962</b>	<b>(20,790)</b>
<b>Services and Supplies</b>						
Office Supplies	\$ 1,089	1,532	1,138	1,200	1,200	-
Communications	1,811	1,562	1,406	1,400	1,400	-
Membership Dues	100	100	150	-	-	-
Fuel & Oil	2,290	1,508	1,778	2,000	2,000	-
Operating Materials	20,189	17,276	30,521	20,000	30,000	10,000
Printing / Advertising	423	146	408	500	500	-
Contractual Services	35,161	35,492	41,991	38,289	38,289	-
Maintenance Contracts	-	3,199	6,779	6,580	6,580	-
Conferences & Travel	479	450	653	1,000	1,000	-
Building Repairs & Maintenance	13,596	728	751	3,000	3,000	-
Automotive Repairs & Maintenance	24	35	-	300	300	-
<b>Total Services and Supplies</b>	<b>\$ 75,162</b>	<b>62,028</b>	<b>85,575</b>	<b>74,269</b>	<b>84,269</b>	<b>10,000</b>
<b>Total Animal Services</b>	<b>\$ 282,385</b>	<b>260,639</b>	<b>292,481</b>	<b>291,021</b>	<b>280,231</b>	<b>(10,790)</b>
<b>Fire - 203</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 1,680,233	1,955,252	1,961,205	1,975,664	2,028,251	52,587
Salaries - Part-Time	(54,244)	8,594	3,038	-	-	-
Overtime	668,010	454,548	443,132	426,171	426,171	-
FLSA Overtime	-	285	9,156	42,831	46,641	3,810
Overtime - Strike Team	-	-	-	250,000	300,000	50,000
FICA	162,613	180,263	196,052	156,488	160,940	4,452
PERS Retirement	308,400	360,888	354,996	349,084	346,777	(2,307)

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year 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>Estimated</u> <u>FY 2024-25</u>	<u>Adopted</u> <u>FY 2025-26</u>	<u>Mid-Year Budget</u> <u>FY 2025-26</u>	<u>Mid-Year</u> <u>Changes</u>
Health / Dental / Vision / Life Ins	298,175	307,558	354,451	380,422	360,122	(20,300)
Deferred Compensation	3,894	3,898	3,896	3,900	4,488	588
Uniform / Uniform Allowance	12,429	23,214	16,565	22,125	23,325	1,200
Unemployment	-	-	1,360	-	-	-
<b>Total Personal Services</b>	<b>\$ 3,079,510</b>	<b>3,294,500</b>	<b>3,343,851</b>	<b>3,606,685</b>	<b>3,696,715</b>	<b>90,030</b>
<b>Services and Supplies</b>						
Office Supplies	\$ 13,928	8,312	10,269	12,000	7,000	(5,000)
Communications	31,687	28,561	23,348	24,820	24,820	-
Postage	639	262	4	-	-	-
Dues & Subscriptions	4,282	7,052	4,512	5,000	5,000	-
Fuel & Oil	73,594	87,636	78,018	80,000	70,000	(10,000)
Utilities	5,994	4,646	5,060	2,500	2,500	-
Operating Materials	50,843	79,842	58,901	85,000	85,000	-
Printing / Advertising	410	231	610	500	500	-
Contractual Services	299,718	345,234	346,582	329,000	329,000	-
Maintenance Contracts	-	-	1,551	5,600	5,600	-
Wildfire Mitigation Costs	-	28,062	-	-	-	-
Liability Insurance	1,800	-	-	-	-	-
Conferences & Travel	12,284	12,808	29,277	28,000	28,000	-
Building Repairs & Maintenance	43,820	43,837	39,063	45,000	45,000	-
Automotive Repairs & Maintenance	141,394	169,348	143,605	120,000	120,000	-
Property Tax Collection Fees	2,017	2,023	2,237	2,300	2,300	-
<b>Total Services and Supplies</b>	<b>\$ 682,410</b>	<b>817,854</b>	<b>743,037</b>	<b>739,720</b>	<b>724,720</b>	<b>(15,000)</b>
<b>Total Fire</b>	<b>\$ 3,761,920</b>	<b>4,112,354</b>	<b>4,086,888</b>	<b>4,346,405</b>	<b>4,421,435</b>	<b>75,030</b>
<b>Planning - 301</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 302,524	184,357	192,312	237,230	198,144	(39,086)
Overtime	24	78	25	100	100	-
FICA	21,010	13,762	14,745	18,148	15,158	(2,990)
PERS Retirement	27,100	20,267	21,396	26,594	23,643	(2,951)
Health / Dental / Vision / Life Ins	55,313	46,752	47,523	56,432	62,639	6,207
Uniform / Uniform Allowance	2,335	-	-	-	-	-
Personnel Services Overhead Transfer	(3,346)	(2,849)	(2,695)	(3,000)	(3,000)	-
<b>Total Personal Services</b>	<b>\$ 404,960</b>	<b>262,367</b>	<b>273,306</b>	<b>335,504</b>	<b>296,684</b>	<b>(38,820)</b>
<b>Services and Supplies</b>						
Office Supplies	\$ 503	65	-	500	500	-
Postage	-	1,451	1,179	-	-	-
Dues & Subscriptions	579	12,261	4,941	4,000	4,000	-
Membership Dues	-	592	609	627	627	-
Software	350	-	-	10,000	10,000	-
Operating Materials	2,259	4,132	539	2,000	2,000	-
Printing / Advertising	8,463	3,991	4,172	4,000	4,000	-
Contractual Services	58,352	25,671	24,388	12,185	12,185	-
Conferences & Travel	276	1,331	1,775	2,000	2,000	-
<b>Total Services and Supplies</b>	<b>\$ 70,782</b>	<b>49,494</b>	<b>37,603</b>	<b>35,312</b>	<b>35,312</b>	<b>-</b>
<b>Total Planning</b>	<b>\$ 475,742</b>	<b>311,861</b>	<b>310,909</b>	<b>370,816</b>	<b>331,996</b>	<b>(38,820)</b>
<b>Building - 302</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 304,469	264,861	261,737	194,983	189,882	(5,101)
Salaries - Part-Time	4,350	6,325	1,050	33,670	21,755	(11,915)
Overtime	638	2,097	768	800	800	-
FICA	22,513	19,887	19,257	17,492	16,190	(1,302)
PERS Retirement	30,081	30,520	30,563	24,578	24,262	(316)
Health / Dental / Vision / Life Ins	55,515	60,719	68,549	46,505	46,441	(64)
Deferred Compensation	583	-	-	-	-	-
<b>Total Personal Services</b>	<b>\$ 418,149</b>	<b>384,409</b>	<b>381,924</b>	<b>318,028</b>	<b>299,330</b>	<b>(18,698)</b>
<b>Services and Supplies</b>						
Office Supplies	\$ 901	678	557	500	500	-
Communications	(71)	-	540	-	-	-
Postage	-	91	89	-	-	-

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year 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>Estimated</u> <u>FY 2024-25</u>	<u>Adopted</u> <u>FY 2025-26</u>	<u>Mid-Year Budget</u> <u>FY 2025-26</u>	<u>Mid-Year</u> <u>Changes</u>
Dues & Subscriptions	1,925	-	100	-	-	-
Membership Dues	-	354	358	362	362	-
Fuel & Oil	1,166	1,144	1,058	1,200	1,200	-
Software	-	-	-	14,656	14,656	-
Operating Materials	1,419	828	345	1,000	3,000	2,000
Printing / Advertising	496	377	39	500	500	-
Contractual Services	61,317	71,579	68,938	38,548	38,548	-
Bank Service Charges	6,517	5,092	21,687	5,500	20,000	14,500
Conferences & Travel	2,982	749	226	1,000	1,000	-
Automotive Repairs & Maintenance	-	1,839	107	1,000	-	(1,000)
<b>Total Services and Supplies</b>	<b>\$ 76,652</b>	<b>82,731</b>	<b>94,044</b>	<b>64,266</b>	<b>79,766</b>	<b>15,500</b>
<b>Total Building</b>	<b>\$ 494,801</b>	<b>467,140</b>	<b>475,968</b>	<b>382,294</b>	<b>379,096</b>	<b>(3,198)</b>
<b>Administration &amp; Engineering - 401</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 217,016	263,882	277,817	214,322	216,792	2,470
Overtime	2,713	813	514	800	800	-
Stand-by / Callback	356	-	-	-	-	-
FICA	16,353	19,024	19,994	16,447	16,636	189
PERS Retirement	22,423	29,715	32,908	25,801	26,098	297
Health / Dental / Vision / Life Ins	55,408	50,783	65,866	53,242	53,360	118
Uniform / Uniform Allowance	700	289	130	300	300	-
<b>Total Personal Services</b>	<b>\$ 314,969</b>	<b>364,506</b>	<b>397,229</b>	<b>310,912</b>	<b>313,986</b>	<b>3,074</b>
<b>Services and Supplies</b>						
Office Supplies	\$ 729	1,949	3,108	3,000	3,000	-
Communications	1,053	1,371	4,063	2,341	2,341	-
Postage	-	1,429	384	-	-	-
Dues & Subscriptions	-	2,190	160	300	300	-
Membership Dues	120	-	-	-	-	-
Fuel & Oil	1,922	397	-	-	-	-
Software	3,376	3,950	4,857	5,190	5,190	-
Operating Materials	49	854	796	500	500	-
Printing / Advertising	118	29	114	300	300	-
Contractual Services	4,792	5,725	23,470	19,668	19,668	-
Conferences & Travel	350	1,522	-	1,000	1,000	-
Automotive Repairs & Maintenance	138	1,055	573	700	700	-
<b>Total Services and Supplies</b>	<b>\$ 12,647</b>	<b>20,471</b>	<b>37,525</b>	<b>32,999</b>	<b>32,999</b>	<b>-</b>
<b>Capital Outlay</b>						
Vehicles	\$ -	23,784	-	-	-	-
Technology	-	2,073	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>25,857</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Administration &amp; Engineering</b>	<b>\$ 327,616</b>	<b>410,834</b>	<b>434,754</b>	<b>343,911</b>	<b>346,985</b>	<b>3,074</b>
<b>Streets Maintenance - 402</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 206,549	210,818	199,202	240,120	242,705	2,585
Salaries - Part-Time	4,971	-	-	-	-	-
Overtime	8,693	7,709	4,966	6,000	12,000	6,000
Stand-by / Callback	7,793	9,087	6,209	8,000	8,000	-
FICA	17,103	16,650	15,539	18,369	18,567	198
PERS Retirement	15,474	16,055	15,427	19,114	19,319	205
Health / Dental / Vision / Life Ins	75,371	58,387	48,256	70,222	70,174	(48)
Uniform / Uniform Allowance	6,443	7,388	6,843	7,000	7,000	-
<b>Total Personal Services</b>	<b>\$ 342,397</b>	<b>326,094</b>	<b>296,442</b>	<b>368,825</b>	<b>377,765</b>	<b>8,940</b>
<b>Services and Supplies</b>						
Office Supplies	\$ 29	81	113	200	200	-
Communications	1,791	1,815	1,948	1,884	1,884	-
Fuel & Oil	20,882	28,149	14,343	20,000	500	(19,500)
Utilities	-	-	-	14,000	-	(14,000)
Small Tools	-	-	1,893	2,000	2,000	-
Operating Materials	64,591	99,623	49,912	59,000	59,000	-
Printing / Advertising	6,438	-	483	-	-	-

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year 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>Estimated</u> <u>FY 2024-25</u>	<u>Adopted</u> <u>FY 2025-26</u>	<u>Mid-Year Budget</u> <u>FY 2025-26</u>	<u>Mid-Year</u> <u>Changes</u>
Contractual Services	26,917	55,552	87,573	33,400	33,400	-
Maintenance Contracts	10,161	4,771	3,145	4,200	4,200	-
Liability Insurance	-	250	-	-	-	-
Conferences & Travel	-	-	-	500	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	-
<b>Total Services and Supplies</b>	<b>\$ 154,347</b>	<b>241,419</b>	<b>190,376</b>	<b>171,184</b>	<b>137,684</b>	<b>(33,500)</b>
<b>Capital Outlay</b>						
Vehicles	\$ -	475	-	-	-	-
Other Machinery & Equipment	-	24,140	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>24,615</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Streets Maintenance</b>	<b>\$ 496,744</b>	<b>592,128</b>	<b>486,818</b>	<b>540,009</b>	<b>515,449</b>	<b>(24,560)</b>
<b>Fleet - 403</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 158,318	117,864	134,573	136,766	132,179	(4,587)
Overtime	18,332	42,794	22,266	15,000	30,000	15,000
Overtime - Strike Team	-	-	-	-	26,000	26,000
FICA	15,139	11,875	11,516	10,463	10,112	(351)
PERS Retirement	11,794	8,903	10,511	10,887	10,521	(366)
Health / Dental / Vision / Life Ins	40,146	33,971	40,451	40,034	39,983	(51)
Uniform / Uniform Allowance	1,975	1,920	1,180	2,000	2,000	-
<b>Total Personal Services</b>	<b>\$ 245,704</b>	<b>217,327</b>	<b>220,497</b>	<b>215,150</b>	<b>250,795</b>	<b>35,645</b>
<b>Services and Supplies</b>						
Office Supplies	\$ 801	-	-	-	-	-
Communications	313	346	377	375	375	-
Dues & Subscriptions	2,514	739	793	-	-	-
Fuel & Oil	15,395	11,175	129,347	81,200	145,700	64,500
Small Tools	3,086	2,704	3,762	3,000	3,000	-
Operating Materials	11,340	9,718	1,050	10,000	10,000	-
Contractual Services	1,633	1,036	7,752	6,800	6,800	-
Building Repairs & Maintenance	-	4,682	-	-	-	-
Automotive Repairs & Maintenance	31,563	29,965	479	15,000	15,000	-
<b>Total Services and Supplies</b>	<b>\$ 66,645</b>	<b>60,365</b>	<b>143,560</b>	<b>116,375</b>	<b>180,875</b>	<b>64,500</b>
<b>Total Fleet</b>	<b>\$ 312,349</b>	<b>277,692</b>	<b>364,057</b>	<b>331,525</b>	<b>431,670</b>	<b>100,145</b>
<b>Facilities - 404</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 56,495	59,937	60,353	60,437	63,315	2,878
FICA	4,112	4,384	4,460	4,665	4,885	220
PERS Retirement	6,928	8,436	8,479	8,570	8,978	408
Health / Dental / Vision / Life Ins	9,787	10,230	11,148	12,569	12,553	(16)
Uniform / Uniform Allowance	846	754	1,321	1,400	1,400	-
<b>Total Personal Services</b>	<b>\$ 78,168</b>	<b>83,741</b>	<b>85,761</b>	<b>87,641</b>	<b>91,131</b>	<b>3,490</b>
<b>Services and Supplies</b>						
Office Supplies	\$ 51	105	-	50	50	-
Communications	50	47	587	588	588	-
Fuel & Oil	1,622	725	167	500	500	-
Operating Materials	15,734	17,870	13,120	14,800	14,800	-
Contractual Services	30,154	11,007	23,106	11,630	11,630	-
Maintenance Contracts	-	6,211	7,982	6,798	6,798	-
Building Repairs & Maintenance	150	-	-	2,500	2,500	-
Automotive Repairs & Maintenance	215	326	-	500	500	-
<b>Total Services and Supplies</b>	<b>\$ 47,976</b>	<b>36,291</b>	<b>44,962</b>	<b>37,366</b>	<b>37,366</b>	<b>-</b>
<b>Capital Outlay</b>						
Vehicles	\$ -	33,977	-	-	-	-
Other Machinery & Equipment	12,826	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 12,826</b>	<b>33,977</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Facilities</b>	<b>\$ 138,970</b>	<b>154,009</b>	<b>130,723</b>	<b>125,007</b>	<b>128,497</b>	<b>3,490</b>

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**General Fund (Fund 100)**

<u>Departmental Expenditure Account Detail</u>	<u>Actual FY 2022-23</u>	<u>Actual FY 2023-24</u>	<u>Estimated FY 2024-25</u>	<u>Adopted FY 2025-26</u>	<u>Mid-Year Budget FY 2025-26</u>	<u>Mid-Year Changes</u>
<b>Public Works Capital - 406</b>						
<b>Capital Outlay</b>						
Dorsey Marketplace	\$ -	22,299	10,850	-	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>22,299</b>	<b>10,850</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Public Works Capital</b>	<b>\$ -</b>	<b>22,299</b>	<b>10,850</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Parks Administration - 501</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 187,259	240,459	246,309	252,285	250,636	(1,649)
Salaries - Part-Time	-	-	-	24,050	36,400	12,350
Overtime	4,897	7,701	6,921	7,000	7,000	-
Stand-by / Callback	6,333	5,175	2,460	3,000	3,000	-
FICA	13,473	17,499	18,464	21,173	20,054	(1,119)
PERS Retirement	13,318	18,128	18,000	19,668	19,872	204
Health / Dental / Vision / Life Ins	83,436	72,841	69,712	72,323	60,109	(12,214)
Uniform / Uniform Allowance	2,648	3,690	3,258	3,500	3,500	-
<b>Total Personal Services</b>	<b>\$ 311,364</b>	<b>365,493</b>	<b>365,124</b>	<b>402,999</b>	<b>400,571</b>	<b>(2,428)</b>
<b>Services and Supplies</b>						
Office Supplies	\$ -	82	169	100	100	-
Communications	300	401	431	872	872	-
Dues & Subscriptions	650	-	563	-	-	-
Fuel & Oil	9,658	8,372	4,978	7,000	1,000	(6,000)
Utilities	2,888	3,159	2,704	9,000	9,000	-
Operating Materials	76,661	108,083	51,267	78,700	78,700	-
Printing / Advertising	502	615	1,209	500	500	-
Recycle	2,400	-	-	-	-	-
Contractual Services	28,223	76,911	140,494	99,880	105,880	6,000
Maintenance Contracts	102,317	44,414	21,158	1,500	1,500	-
Vehicle Towing	-	2,625	-	-	-	-
Automotive Repairs & Maintenance	309	304	54	500	500	-
Equipment Rental	119	-	-	-	-	-
Equipment Maintenance	1,165	6,859	660	3,000	3,000	-
<b>Total Services and Supplies</b>	<b>\$ 225,192</b>	<b>251,825</b>	<b>223,687</b>	<b>201,052</b>	<b>201,052</b>	<b>-</b>
<b>Capital Outlay</b>						
Vehicles	\$ -	476	-	-	-	-
Other Machinery & Equipment	33,913	-	50,956	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 33,913</b>	<b>476</b>	<b>50,956</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Parks Administration</b>	<b>\$ 570,469</b>	<b>617,794</b>	<b>639,767</b>	<b>604,051</b>	<b>601,623</b>	<b>(2,428)</b>
<b>Swimming Pool - 502</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 17,743	31,020	26,921	-	-	-
Salaries - Part-Time	4,971	-	-	-	-	-
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	-	-	-
<b>Total Personal Services</b>	<b>\$ 31,606</b>	<b>45,840</b>	<b>39,736</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services and Supplies</b>						
Office Supplies	\$ -	227	-	-	-	-
Communications	4,795	3,666	398	400	400	-
Dues & Subscriptions	-	1,613	1,148	-	-	-
Chemicals	3,547	7,652	20,522	9,000	40,000	31,000
Operating Materials	26,001	36,894	16,050	24,600	6,000	(18,600)
Contractual Services	23,578	95,602	63,627	80,000	80,000	-
Maintenance Contracts	32,209	5,475	3,675	-	-	-
Building Repairs & Maintenance	-	-	-	5,000	5,000	-
Conferences & Travel	720	-	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 90,850</b>	<b>151,129</b>	<b>105,420</b>	<b>119,000</b>	<b>131,400</b>	<b>12,400</b>

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**General Fund (Fund 100)**

<u>Departmental Expenditure Account Detail</u>	<u>Actual FY 2022-23</u>	<u>Actual FY 2023-24</u>	<u>Estimated FY 2024-25</u>	<u>Adopted FY 2025-26</u>	<u>Mid-Year Budget FY 2025-26</u>	<u>Mid-Year Changes</u>
<b>Capital Outlay</b>						
Other Machinery & Equipment	\$ 5,821	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 5,821</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Swimming Pool</b>	<b>\$ 128,277</b>	<b>196,969</b>	<b>145,156</b>	<b>119,000</b>	<b>131,400</b>	<b>12,400</b>
<b>Recreation - 503</b>						
<b>Personal Services</b>						
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	-	-	-
<b>Total Personal Services</b>	<b>\$ 10,069</b>	<b>22,186</b>	<b>24,141</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services and Supplies</b>						
Communications	\$ 364	409	447	460	460	-
Fuel & Oil	-	1,338	-	-	-	-
Small Tools	-	860	1,893	1,500	1,500	-
Operating Materials	6,567	1,313	1,045	4,900	1,000	(3,900)
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	5,000	5,000	-
<b>Total Services and Supplies</b>	<b>\$ 17,042</b>	<b>28,185</b>	<b>17,173</b>	<b>20,560</b>	<b>16,660</b>	<b>(3,900)</b>
<b>Total Recreation</b>	<b>\$ 27,111</b>	<b>50,371</b>	<b>41,314</b>	<b>20,560</b>	<b>16,660</b>	<b>(3,900)</b>
<b>Non-Departmental - 601</b>						
<b>Personal Services</b>						
PERS Unfunded Liability	\$ 299,256	-	239,570	474,305	474,305	-
Retiree Health Insurance	107,879	126,024	118,589	120,000	120,000	-
Workers Compensation	276,266	316,763	368,881	348,563	348,563	-
<b>Total Personal Services</b>	<b>\$ 683,401</b>	<b>442,787</b>	<b>727,040</b>	<b>942,868</b>	<b>942,868</b>	<b>-</b>
<b>Services and Supplies</b>						
Office Supplies	\$ 3,588	1,328	3,257	4,000	4,000	-
Communications	57,428	64,740	66,536	64,000	64,000	-
Postage	-	933	3,132	6,500	6,500	-
Dues & Subscriptions	4,188	4,916	3,564	1,399	1,399	-
Utilities	471,468	381,597	517,472	456,000	456,000	-
Operating Materials	2,761	4,701	260	2,000	2,000	-
Printing / Advertising	-	169	347	-	-	-
Contractual Services	85,191	143,346	92,185	77,700	77,700	-
Auditing Services	14,329	15,177	38,758	26,553	26,553	-
Liability Insurance	523,939	467,310	579,783	569,085	569,085	-
Bank Service Charges	97,207	13,270	20,542	13,140	13,140	-
Community Contributions	(1,062)	(3,959)	10,300	-	-	-
Building Repairs & Maintenance	478	-	-	-	-	-
Property Tax Collection Fees	63,204	62,822	66,662	67,000	71,000	4,000
Other Costs	81,130	88,993	85,520	34,000	69,000	35,000
Expenditure Adjustment	-	89,708	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 1,403,849</b>	<b>1,335,051</b>	<b>1,488,318</b>	<b>1,321,377</b>	<b>1,360,377</b>	<b>39,000</b>
<b>Capital Outlay</b>						
Other Machinery & Equipment	\$ 31,143	30,000	-	-	-	-
Redwood Tree Removal	-	-	10,310	24,000	24,000	-
Reroof 530 Freeman Lane	-	-	-	37,371	37,371	-
<b>Total Capital Outlay</b>	<b>\$ 31,143</b>	<b>30,000</b>	<b>10,310</b>	<b>61,371</b>	<b>61,371</b>	<b>-</b>
<b>Debt Service</b>						
Principal	\$ 716,000	766,000	791,000	811,000	811,000	-
Interest	606,528	580,752	553,176	524,700	524,700	-
Lease Principal	94,369	95,226	81,660	74,254	74,254	-
Lease Interest	29,804	27,477	25,375	23,908	23,908	-
<b>Total Debt Service</b>	<b>\$ 1,446,701</b>	<b>1,469,455</b>	<b>1,451,211</b>	<b>1,433,862</b>	<b>1,433,862</b>	<b>-</b>
<b>Contingency</b>						
Contingency	\$ 164,874	68,637	49,626	100,000	100,000	-
Contingency Reserve Appropriation	-	42,975	-	-	-	-
<b>Total Contingency</b>	<b>\$ 164,874</b>	<b>111,612</b>	<b>49,626</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>

**City of Grass Valley  
Fiscal Year 2025-26 Mid-Year Budget  
General Fund (Fund 100)**

<u>Departmental Expenditure Account Detail</u>	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>Transfers Out</b>						
Transfers Out	\$ 628,556	71,957	230,074	85,000	85,000	-
<b>Total Transfers Out</b>	<u>\$ 628,556</u>	<u>71,957</u>	<u>230,074</u>	<u>85,000</u>	<u>85,000</u>	<u>-</u>
<b>Total Non-Departmental</b>	<b>\$ 4,358,524</b>	<b>3,460,862</b>	<b>3,956,579</b>	<b>3,944,478</b>	<b>3,983,478</b>	<b>39,000</b>
<b>Total Appropriations - General Fund</b>	<u><b>\$ 18,583,880</b></u>	<u><b>18,669,790</b></u>	<u><b>19,054,155</b></u>	<u><b>19,095,106</b></u>	<u><b>19,406,350</b></u>	<u><b>311,244</b></u>
<b>Total Personal Services:</b>	<b>\$ 11,150,540</b>	<b>\$ 11,295,333</b>	<b>\$ 11,752,379</b>	<b>\$ 12,283,927</b>	<b>12,541,171</b>	
<b>Total Services and Supplies:</b>	<b>5,131,718</b>	<b>5,913,641</b>	<b>5,800,720</b>	<b>5,345,758</b>	<b>5,399,758</b>	
<b>Total Cost Allocations:</b>	<b>(150,430)</b>	<b>(378,122)</b>	<b>(314,806)</b>	<b>(214,812)</b>	<b>(214,812)</b>	
<b>Total Capital Outlay:</b>	<b>211,921</b>	<b>185,914</b>	<b>84,951</b>	<b>61,371</b>	<b>61,371</b>	
<b>Total Debt Service:</b>	<b>1,446,701</b>	<b>1,469,455</b>	<b>1,451,211</b>	<b>1,433,862</b>	<b>1,433,862</b>	
<b>Total Transfers Out:</b>	<b>628,556</b>	<b>71,957</b>	<b>230,074</b>	<b>85,000</b>	<b>85,000</b>	
<b>Total Appropriation For Contingency:</b>	<b>164,874</b>	<b>111,612</b>	<b>49,626</b>	<b>100,000</b>	<b>100,000</b>	

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**GF Measure E Sales Tax Fund (Fund 200)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>REVENUES</b>						
Measure E Sales Tax	\$ 6,992,271	7,062,106	7,017,687	7,090,000	7,090,000	-
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 6,992,271</b>	<b>7,062,106</b>	<b>7,017,687</b>	<b>7,090,000</b>	<b>7,090,000</b>	<b>-</b>
Strike Team Reimbursements	\$ -	-	-	200,000	200,000	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>
Interest Earnings	\$ 34,912	105,662	108,814	55,000	72,000	17,000
Unrealized Gain / Loss Investment	1,943	(12,832)	43,874	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 36,855</b>	<b>92,830</b>	<b>152,688</b>	<b>55,000</b>	<b>72,000</b>	<b>17,000</b>
NCCFD Reimbursements	\$ 980	-	-	-	-	-
Fire Department Response Reimbursements	-	-	3,028	-	10,000	10,000
<b>TOTAL REIMBURSEMENTS</b>	<b>\$ 980</b>	<b>-</b>	<b>3,028</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>
Insurance Refunds & Payments	\$ -	52,188	-	-	-	-
Loan Proceeds	219,718	179,315	224,358	144,000	144,000	-
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 219,718</b>	<b>231,503</b>	<b>224,358</b>	<b>144,000</b>	<b>144,000</b>	<b>-</b>
Transfers In from Other Funds	\$ (263,269)	-	-	-	-	-
<b>TOTAL TRANSFERS IN</b>	<b>\$ (263,269)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 6,986,555</b>	<b>7,386,439</b>	<b>7,397,761</b>	<b>7,489,000</b>	<b>7,516,000</b>	<b>27,000</b>
<b>EXPENDITURES</b>						
<b>Police - 201</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 978,675	1,070,570	1,111,916	1,150,659	1,061,526	(89,133)
Overtime	192,598	183,944	214,073	185,000	220,000	35,000
Shift Differential	15,841	15,116	26,233	20,000	25,000	5,000
FICA	87,333	93,309	100,518	90,494	83,589	(6,905)
PERS Retirement	145,249	171,161	175,779	177,173	150,961	(26,212)
Health / Dental / Vision / Life Ins	189,289	179,439	179,097	122,038	126,872	4,834
Deferred Compensation	-	18,456	20,326	22,639	21,511	(1,128)
Uniform / Uniform Allowance	5,221	11,617	3,459	9,625	9,625	-
Unemployment	5,998	-	-	-	-	-
Workers Compensation	84,498	101,017	-	-	-	-
<b>Total Personal Services</b>	<b>\$ 1,704,702</b>	<b>1,844,629</b>	<b>1,831,401</b>	<b>1,777,628</b>	<b>1,699,084</b>	<b>(78,544)</b>
<b>Services and Supplies</b>						
Communications	\$ -	-	180	-	-	-
Operating Materials	29,725	4,715	5,449	40,000	40,000	-
Contractual Services	132,105	132,645	163,782	162,736	162,736	-
Conferences & Travel	-	68	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 161,830</b>	<b>137,428</b>	<b>169,411</b>	<b>202,736</b>	<b>202,736</b>	<b>-</b>
<b>Capital Outlay</b>						
Vehicles	\$ 62,481	135,483	48,742	52,500	52,500	-
Other Machinery & Equipment	219,718	179,316	224,358	144,000	144,000	-
<b>Total Capital Outlay</b>	<b>\$ 282,199</b>	<b>314,799</b>	<b>273,100</b>	<b>196,500</b>	<b>196,500</b>	<b>-</b>
<b>Debt Service</b>						
Lease Principal	\$ 153,472	204,748	237,169	236,504	236,504	-
<b>Total Debt Service</b>	<b>\$ 153,472</b>	<b>204,748</b>	<b>237,169</b>	<b>236,504</b>	<b>236,504</b>	<b>-</b>
<b>Total Police</b>	<b>\$ 2,302,203</b>	<b>2,501,604</b>	<b>2,511,081</b>	<b>2,413,368</b>	<b>2,334,824</b>	<b>(78,544)</b>

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**GF Measure E Sales Tax Fund (Fund 200)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>Fire - 203</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 770,811	894,999	837,649	941,849	895,217	(46,632)
Salaries - Part-Time	64,331	-	-	-	-	-
Overtime	271,537	298,071	214,840	211,794	300,000	88,206
FLSA Overtime	11	917	3,741	26,000	25,927	(73)
Overtime - Strike Team	-	-	-	200,000	200,000	-
FICA	85,547	92,153	93,668	74,935	71,362	(3,573)
PERS Retirement	119,831	146,591	140,324	152,530	146,166	(6,364)
Health / Dental / Vision / Life Ins	101,067	122,991	169,603	187,471	191,243	3,772
Uniform / Uniform Allowance	16,040	16,675	8,942	11,150	11,150	-
Unemployment	113	-	1,360	-	-	-
<b>Total Personal Services</b>	<b>\$ 1,429,288</b>	<b>1,572,397</b>	<b>1,470,127</b>	<b>1,805,729</b>	<b>1,841,063</b>	<b>35,334</b>
<b>Services and Supplies</b>						
Communications	\$ -	2,846	783	540	540	-
Operating Materials	59,453	55,443	114,283	65,000	65,000	-
Printing / Advertising	569	-	-	-	-	-
Contractual Services	84,964	70,180	101,256	82,500	82,500	-
Liability Insurance	1,033	-	-	-	-	-
Conferences & Travel	15,020	5,578	10,854	12,000	12,000	-
Building Repairs & Maintenance	-	2,283	-	-	-	-
Automotive Repairs & Maintenance	221	3,292	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 161,260</b>	<b>139,622</b>	<b>227,176</b>	<b>160,040</b>	<b>160,040</b>	<b>-</b>
<b>Capital Outlay</b>						
Vehicles	\$ -	143,867	-	80,000	80,000	-
Other Machinery & Equipment	223,499	113,728	-	700,000	700,000	-
<b>Total Capital Outlay</b>	<b>\$ 223,499</b>	<b>257,595</b>	<b>-</b>	<b>780,000</b>	<b>780,000</b>	<b>-</b>
<b>Debt Service</b>						
Lease Principal	\$ 4,480	81	-	-	-	-
<b>Total Debt Service</b>	<b>\$ 4,480</b>	<b>81</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fire</b>	<b>\$ 1,818,527</b>	<b>1,969,695</b>	<b>1,697,303</b>	<b>2,745,769</b>	<b>2,781,103</b>	<b>35,334</b>
<b>Administration &amp; Engineering - 401</b>						
<b>Services and Supplies</b>						
Contractual Services	\$ 12,235	-	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 12,235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Administration &amp; Engineering</b>	<b>\$ 12,235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public Works Capital - 406</b>						
<b>Personal Services</b>						
FICA	\$ 448	131	112	-	-	-
PERS Retirement	437	175	123	-	-	-
Health / Dental / Vision / Life Ins	207	268	256	-	-	-
<b>Total Personal Services</b>	<b>\$ 1,092</b>	<b>574</b>	<b>491</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services and Supplies</b>						
Operating Materials	\$ -	-	7,678	10,000	10,000	-
Contractual Services	-	-	88,741	50,000	50,000	-
Maintenance Contracts	-	-	105,645	102,000	80,000	(22,000)
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>202,064</b>	<b>162,000</b>	<b>140,000</b>	<b>(22,000)</b>
<b>Capital Outlay</b>						
Police Dept Radio Communications	\$ 339,861	32,863	192,510	-	-	-
Measure E Parks Projects	339,824	227,092	270,874	70,000	70,000	-
<b>Total Capital Outlay</b>	<b>\$ 679,685</b>	<b>259,955</b>	<b>463,384</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>
<b>Total Public Works Capital</b>	<b>\$ 680,777</b>	<b>260,529</b>	<b>665,939</b>	<b>232,000</b>	<b>210,000</b>	<b>(22,000)</b>
<b>Non-Departmental - 601</b>						
<b>Personal Services</b>						
PERS Unfunded Liability	\$ 72,781	-	61,719	116,028	116,028	-
Workers Compensation	-	-	113,085	101,573	101,573	-
<b>Total Personal Services</b>	<b>\$ 72,781</b>	<b>-</b>	<b>174,804</b>	<b>217,601</b>	<b>217,601</b>	<b>-</b>

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**GF Measure E Sales Tax Fund (Fund 200)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>Services and Supplies</b>						
Contractual Services	\$ 2,882	8,072	2,359	4,200	4,200	-
Liability Insurance	92,121	131,816	162,462	173,832	162,832	(11,000)
<b>Total Services and Supplies</b>	<b>\$ 95,003</b>	<b>139,888</b>	<b>164,821</b>	<b>178,032</b>	<b>167,032</b>	<b>(11,000)</b>
<b>Debt Service</b>						
Principal	\$ 565,541	574,590	583,784	593,124	593,124	-
Interest	97,288	88,239	79,045	69,705	69,705	-
<b>Total Debt Service</b>	<b>\$ 662,829</b>	<b>662,829</b>	<b>662,829</b>	<b>662,829</b>	<b>662,829</b>	<b>-</b>
<b>Transfers Out</b>						
Transfers Out	\$ 1,918,859	2,002,596	634,418	3,777,000	3,777,000	-
<b>Total Transfers Out</b>	<b>\$ 1,918,859</b>	<b>2,002,596</b>	<b>634,418</b>	<b>3,777,000</b>	<b>3,777,000</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ 2,749,472</b>	<b>2,805,313</b>	<b>1,636,872</b>	<b>4,835,462</b>	<b>4,824,462</b>	<b>(11,000)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,563,214</b>	<b>7,537,141</b>	<b>6,511,195</b>	<b>10,226,599</b>	<b>10,150,389</b>	<b>(76,210)</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (576,659)	(150,702)	886,566	(2,737,599)	(2,634,389)	103,210
Beginning Fund Balance	\$ 4,410,379	3,833,720	3,683,018	4,569,584	4,569,584	-
Ending Fund Balance	\$ 3,833,720	3,683,018	4,569,584	1,831,985	1,935,195	103,210
<b>Reserved Fund Balance:</b>						
Fire Engine Replacement Reserve	\$ -	-	-	120,000	120,000	-
Reserved Fund Balance Total	\$ -	-	-	120,000	120,000	-
Unobligated Fund Balance	\$ 3,833,720	3,683,018	4,569,584	1,711,985	1,815,195	103,210

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
Police Capital - Vehicles / Buildout	\$ 215,953	340,231	285,911	289,004	289,004	-
Police Capital - Equipment	219,718	179,316	224,358	144,000	144,000	-
Fire Capital - Fire Truck	-	-	-	700,000	700,000	-
Fire Capital - Vehicles / Buildout	4,480	143,948	-	80,000	80,000	-
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	70,000	70,000	-
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 63440 - Mill Street Parking Lot	-	-	-	-	-	-
Trf to Capital 63850 - Measure E Street Rehab	178,587	896,186	128,118	1,200,000	1,200,000	-
Trf to Capital 64140 - Measure E Park Projects	44,842	15,004	300,000	1,130,000	1,130,000	-
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 66006 - Slate Creek Drainage	-	-	-	-	-	-
Trf to Capital 66007 - HSIP Improvements	728	50,000	-	-	-	-
Trf to Capital 66653 - Magenta Drain Restoration	-	-	20,000	77,000	77,000	-
Trf to Capital 66656 - S. Auburn Street Renovation	-	-	-	1,370,000	1,370,000	-
	<b>\$ 3,054,557</b>	<b>2,828,334</b>	<b>1,469,225</b>	<b>5,060,004</b>	<b>5,060,004</b>	<b>-</b>

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**GF Measure B Sales Tax Fund (Fund 207)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>REVENUES</b>						
Measure E Sales Tax	\$ -	-	1,893,225	2,576,000	2,576,000	-
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ -</b>	<b>-</b>	<b>1,893,225</b>	<b>2,576,000</b>	<b>2,576,000</b>	<b>-</b>
Strike Team Reimbursements	\$ -	-	-	50,000	70,000	20,000
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>70,000</b>	<b>20,000</b>
Interest Earnings	\$ -	-	11,044	5,000	25,000	20,000
Unrealized Gain / Loss Investment	-	-	(956)	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ -</b>	<b>-</b>	<b>10,088</b>	<b>5,000</b>	<b>25,000</b>	<b>20,000</b>
Miscellaneous Revenue	\$ -	-	-	-	5,000	5,000
<b>TOTAL MISCELLANEOUS</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>-</b>	<b>1,903,313</b>	<b>2,631,000</b>	<b>2,676,000</b>	<b>45,000</b>
<b>EXPENDITURES</b>						
<b>Risk Reduction - 102</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ -	-	88,273	207,127	208,100	973
Overtime	-	-	-	500	500	-
FICA	-	-	6,387	15,887	15,961	74
PERS Retirement	-	-	9,392	22,127	22,204	77
PERS Unfunded Liability	-	-	-	16,929	17,265	336
Health / Dental / Vision / Life Ins	-	-	21,364	49,172	49,592	420
Uniform / Uniform Allowance	-	-	2,598	-	-	-
<b>Total Personal Services</b>	<b>\$ -</b>	<b>-</b>	<b>128,014</b>	<b>311,742</b>	<b>313,622</b>	<b>1,880</b>
<b>Services and Supplies</b>						
Office Supplies	\$ -	-	3,222	500	500	-
Communications	-	-	225	540	540	-
Fuel	-	-	-	6,000	500	(5,500)
Software	-	-	5,830	-	5,500	5,500
Operating Materials	-	-	16,535	2,000	30,000	28,000
Contractual Services	-	-	27,646	1,550,000	1,502,000	(48,000)
Conferences & Travel	-	-	100	1,000	1,000	-
Equipment Maintenance	-	-	4,413	10,000	30,000	20,000
Grants for Fuel Reduction Assistance	-	-	-	250,000	250,000	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>57,971</b>	<b>1,820,040</b>	<b>1,820,040</b>	<b>-</b>
<b>Capital Outlay</b>						
Other Machinery & Equipment	\$ -	-	-	200,000	200,000	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>
<b>Total Risk Reduction</b>	<b>\$ -</b>	<b>-</b>	<b>185,985</b>	<b>2,331,782</b>	<b>2,333,662</b>	<b>1,880</b>
<b>Fire - 203</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ -	-	240,939	607,585	615,568	7,983
Overtime	-	-	38,398	55,000	65,000	10,000
FLSA Overtime	-	-	2,819	16,298	16,779	481
Overtime - Strike Team	-	-	-	50,000	70,000	20,000
FICA	-	-	23,370	48,553	49,201	648
PERS Retirement	-	-	35,384	87,281	88,465	1,184
PERS Unfunded Liability	-	-	-	19,406	19,406	-
Health / Dental / Vision / Life Ins	-	-	42,025	99,549	124,934	25,385
Uniform / Uniform Allowance	-	-	5,100	10,800	10,800	-
<b>Total Personal Services</b>	<b>\$ -</b>	<b>-</b>	<b>388,035</b>	<b>994,472</b>	<b>1,060,154</b>	<b>65,682</b>

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**GF Measure B Sales Tax Fund (Fund 207)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>Services and Supplies</b>						
Operating Materials	\$ -	-	83,815	55,000	55,000	-
Contractual Services	-	-	11,827	10,000	10,000	-
Conferences & Travel	-	-	823	10,000	10,000	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>96,465</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>
<b>Total Fire</b>	<b>\$ -</b>	<b>-</b>	<b>484,500</b>	<b>1,069,472</b>	<b>1,135,154</b>	<b>65,682</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>670,485</b>	<b>3,401,254</b>	<b>3,468,816</b>	<b>67,562</b>
Excess (Deficit) of Revenues Over Expenditures	\$ -	-	1,232,828	(770,254)	(792,816)	(22,562)
Beginning Fund Balance	\$ -	-	-	1,232,828	1,232,828	-
Ending Fund Balance	\$ -	-	1,232,828	462,574	440,012	(22,562)

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**Water Enterprise Fund (Fund 500)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>REVENUES</b>						
Water Connection Fees	\$ 80,030	71,529	48,750	50,000	50,000	-
Water User Fees	2,000,645	2,114,677	2,404,015	2,418,200	2,450,000	31,800
Meter Read - Returned Check	525	925	775	-	-	-
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 2,081,200</b>	<b>2,187,131</b>	<b>2,453,540</b>	<b>2,468,200</b>	<b>2,500,000</b>	<b>31,800</b>
Interest Earnings	\$ 203,138	75,582	68,300	160,000	40,000	(120,000)
Lease Revenues	58,007	62,116	54,281	59,500	59,500	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 261,145</b>	<b>137,698</b>	<b>122,581</b>	<b>219,500</b>	<b>99,500</b>	<b>(120,000)</b>
Miscellaneous Revenues	\$ 325	364	1,081	500	500	-
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 325</b>	<b>364</b>	<b>1,081</b>	<b>500</b>	<b>500</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,342,670</b>	<b>2,325,193</b>	<b>2,577,202</b>	<b>2,688,200</b>	<b>2,600,000</b>	<b>(88,200)</b>
<b>EXPENDITURES</b>						
<b>Public Works Capital - 406</b>						
<b>Personal Services</b>						
FICA	\$ 482	403	857	-	300	300
PERS Retirement	665	581	1,412	-	500	500
Health / Dental / Vision / Life Ins	733	633	2,906	-	800	800
<b>Total Services and Supplies</b>	<b>\$ 1,880</b>	<b>1,617</b>	<b>5,175</b>	<b>-</b>	<b>1,600</b>	<b>1,600</b>
<b>Capital Outlay</b>						
Reroof 530 Freeman Lane	\$ -	-	-	37,371	37,371	-
Water System Master Plan Update	4,009	46,362	-	-	-	-
Water Treatment Plant Maintenance	223	-	182	430,000	430,000	-
Annual Water Maintenance	114,075	46,471	103,546	150,000	150,000	-
<b>Total Capital Outlay</b>	<b>\$ 118,307</b>	<b>\$ 92,833</b>	<b>\$ 103,728</b>	<b>\$ 617,371</b>	<b>\$ 617,371</b>	<b>-</b>
<b>Total Public Works Capital</b>	<b>\$ 120,187</b>	<b>94,450</b>	<b>108,903</b>	<b>617,371</b>	<b>618,971</b>	<b>1,600</b>
<b>Non-Departmental - 601</b>						
<b>Capital Outlay</b>						
Water Rate Study	\$ 8,775	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 8,775</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Out</b>						
Transfers Out	\$ 10,639	-	-	400,000	400,000	-
<b>Total Transfers Out</b>	<b>\$ 10,639</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ 19,414</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>	<b>-</b>
<b>Water Administration - 701</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 127,304	275,713	302,498	370,355	374,229	3,874
Overtime	559	1,569	882	1,000	1,000	-
FICA	8,735	19,034	21,188	28,517	28,856	339
PERS Retirement	10,861	25,449	26,991	35,270	35,329	59
PERS Unfunded Liability	26,428	-	26,594	58,357	58,357	-
Health / Dental / Vision / Life Ins	27,369	60,606	71,750	85,665	91,067	5,402
Deferred Compensation	1,295	3,972	3,148	1,450	2,003	553
Workers Compensation	13,320	23,672	30,681	34,189	34,189	-
<b>Total Personal Services</b>	<b>\$ 215,871</b>	<b>410,015</b>	<b>483,732</b>	<b>614,803</b>	<b>625,030</b>	<b>10,227</b>
<b>Services and Supplies</b>						
Office Supplies	\$ 422	63	555	500	500	-
Communications	-	-	666	968	968	-
Postage	27	-	-	-	-	-
Utilities	741	834	1,275	2,000	2,000	-
Software	-	-	2,934	75,172	75,172	-

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**Water Enterprise Fund (Fund 500)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
Operating Materials	-	-	-	3,500	3,500	-
Printing/Advertising	13,958	14,128	15,425	15,000	15,000	-
Contractual Services	75,184	9,069	36,073	-	-	-
Maintenance Contracts	1,845	1,845	1,691	-	-	-
Legal Services	4,534	81	-	-	-	-
Auditing Services	7,079	7,706	7,100	9,802	9,802	-
Non-Personal Overhead Transfer (IT & Leg	75,215	189,061	157,403	107,406	107,406	-
Liability Insurance	57,876	109,908	141,411	169,647	158,674	(10,973)
Bank Service Charges	-	39,964	84,437	70,000	80,000	10,000
Property Tax Collection Fees	-	240	269	280	280	-
<b>Total Services and Supplies</b>	<b>\$ 236,881</b>	<b>372,899</b>	<b>449,239</b>	<b>454,275</b>	<b>453,302</b>	<b>(973)</b>
<b>Debt Service</b>						
Principal	\$ 153,565	124,683	129,010	133,355	133,355	-
Interest	24,740	20,586	19,648	15,304	15,304	-
Lease Principal	149,744	157,873	166,405	175,362	175,362	-
Lease Interest	32,926	26,395	15,656	11,811	11,811	-
<b>Total Debt Service</b>	<b>\$ 360,975</b>	<b>329,537</b>	<b>330,719</b>	<b>335,832</b>	<b>335,832</b>	<b>-</b>
<b>Capital Outlay</b>						
Other Machinery & Equipment	\$ 672	672	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 672</b>	<b>672</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Out</b>						
Transfers Out	\$ 761,050	111,951	61,832	61,442	61,442	-
<b>Total Transfers Out</b>	<b>\$ 761,050</b>	<b>111,951</b>	<b>61,832</b>	<b>61,442</b>	<b>61,442</b>	<b>-</b>
<b>Total Water Administration</b>	<b>\$ 1,575,449</b>	<b>1,225,074</b>	<b>1,325,522</b>	<b>1,466,352</b>	<b>1,475,606</b>	<b>9,254</b>
<b>Water Plant - 702</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 109,454	107,926	103,690	105,062	105,062	-
Overtime	2,951	1,551	2,440	2,200	2,200	-
Stand-by / Callback	9,954	9,416	9,068	9,500	9,500	-
FICA	8,579	8,390	8,119	8,085	8,085	-
PERS Retirement	11,765	12,749	12,234	12,498	12,498	-
Health / Dental / Vision / Life Ins	21,924	26,014	28,892	30,446	30,738	292
Deferred Compensation	189	523	521	520	520	-
Uniform / Uniform Allowance	1,075	2,224	1,902	2,400	2,400	-
<b>Total Personal Services</b>	<b>\$ 165,891</b>	<b>168,793</b>	<b>166,866</b>	<b>170,711</b>	<b>171,003</b>	<b>292</b>
<b>Services and Supplies</b>						
Office Supplies	\$ -	-	128	200	200	-
Communications	2,781	3,727	1,724	1,916	1,916	-
Dues & Subscriptions	1,406	1,678	1,804	1,250	1,250	-
Fuel & Oil	2,272	10,523	1,008	2,000	2,000	-
Utilities	6,791	10,956	16,106	16,000	16,000	-
Chemicals	35,354	26,609	43,366	35,000	35,000	-
Small Tools	-	-	750	-	-	-
Operating Materials	12,428	53,230	9,237	15,000	30,000	15,000
Contractual Services	56,941	105,936	85,455	47,444	100,000	52,556
Maintenance Contracts	2,799	1,619	1,971	3,200	3,200	-
Automotive Repairs & Maintenance	1,832	1,856	1,501	2,000	2,000	-
Water Purchases	485,158	474,713	541,019	480,000	480,000	-
Equipment Maintenance	2,238	1,642	1,591	2,000	15,000	13,000
<b>Total Services and Supplies</b>	<b>\$ 610,000</b>	<b>692,489</b>	<b>705,660</b>	<b>606,010</b>	<b>686,566</b>	<b>80,556</b>
<b>Total Water Plant</b>	<b>\$ 775,891</b>	<b>861,282</b>	<b>872,526</b>	<b>776,721</b>	<b>857,569</b>	<b>80,848</b>
<b>Water Distribution - 703</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 99,400	164,894	216,386	237,674	238,885	1,211
Overtime	6,042	6,063	7,773	6,000	8,000	2,000
Stand-by / Callback	5,913	10,190	10,695	8,000	10,000	2,000
FICA	8,209	13,050	16,976	18,182	18,275	93
PERS Retirement	7,408	14,527	19,910	22,149	22,321	172
Health / Dental / Vision / Life Ins	50,864	52,979	69,783	82,004	81,973	(31)
Uniform / Uniform Allowance	5,933	7,795	5,272	6,000	6,000	-

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**Water Enterprise Fund (Fund 500)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
Unemployment	3,057	1,966	-	-	-	-
Workers Compensation	-	292	-	-	-	-
<b>Total Personal Services</b>	<b>\$ 186,826</b>	<b>271,756</b>	<b>346,795</b>	<b>380,009</b>	<b>385,453</b>	<b>5,444</b>
<b>Services and Supplies</b>						
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	14,000	-
Fuel & Oil	2,275	1,667	2,018	2,500	2,500	-
Utilities	680	811	1,728	1,200	2,400	1,200
Operating Materials	38,394	78,191	100,274	50,000	100,000	50,000
Printing/Advertising	-	-	255	-	-	-
Contractual Services	116,698	84,148	29,139	31,595	16,595	(15,000)
Automotive Repairs & Maintenance	1,380	2,863	39	500	-	(500)
Bad Debt Expense	(42,330)	(4,368)	(2,667)	-	-	-
Equipment Rental	-	163	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 133,906</b>	<b>199,188</b>	<b>151,366</b>	<b>105,695</b>	<b>141,395</b>	<b>35,700</b>
<b>Capital Outlay</b>						
Other Machinery & Equipment	\$ -	26,682	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>26,682</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Water Distribution</b>	<b>\$ 320,732</b>	<b>497,626</b>	<b>498,161</b>	<b>485,704</b>	<b>526,848</b>	<b>41,144</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,811,673</b>	<b>2,678,432</b>	<b>2,805,112</b>	<b>3,746,148</b>	<b>3,878,994</b>	<b>132,846</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (469,003)	(353,239)	(227,910)	(1,057,948)	(1,278,994)	(221,046)
Beginning Fund Balance	\$ 3,635,748	3,140,275	2,756,051	2,528,141	2,528,141	-
Ending Fund Balance	\$ 3,166,745	2,787,036	2,528,141	1,470,193	1,249,147	(221,046)
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	-
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	1,577,673	1,318,778	260,830	39,784	(221,046)

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
Trf Capital 66005 - Mill Street Ped Plaza	\$ 700,000	50,000	-	-	-	-
Tsf Capital 66656 - South Auburn St. Renovation	-	-	-	400,000	400,000	-
Water System Master Plan	4,009	46,362	-	-	-	-
Water Rate Impact Fee Study	8,775	-	-	-	-	-
Water Treatment Plant Maintenance	223	-	182	430,000	430,000	-
Annual Water Maintenance	114,075	46,471	103,546	150,000	150,000	-
	<b>\$ 827,082</b>	<b>142,833</b>	<b>103,728</b>	<b>980,000</b>	<b>980,000</b>	<b>-</b>

**City of Grass Valley  
Fiscal Year 2025-26 Mid-Year Budget  
Sewer Enterprise Fund (Fund 510)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>REVENUES</b>						
Wastewater Connection Fees	\$ 481,681	78,640	353,543	75,000	297,784	222,784
Sewer Use Fees	4,679,365	4,872,050	5,036,979	5,091,000	5,140,000	49,000
Industrial Permits Fees	256,046	259,503	270,888	250,000	250,000	-
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 5,417,092</b>	<b>5,210,193</b>	<b>5,661,410</b>	<b>5,416,000</b>	<b>5,687,784</b>	<b>271,784</b>
Interest Earnings	\$ 166,448	278,096	313,886	225,000	275,000	50,000
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 166,448</b>	<b>278,096</b>	<b>313,886</b>	<b>225,000</b>	<b>275,000</b>	<b>50,000</b>
Miscellaneous Revenues	\$ -	-	215	-	-	-
<b>TOTAL MISCELLANEOUS</b>	<b>\$ -</b>	<b>-</b>	<b>215</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 5,583,540</b>	<b>5,488,289</b>	<b>5,975,511</b>	<b>5,641,000</b>	<b>5,962,784</b>	<b>321,784</b>
<b>EXPENDITURES</b>						
<b>Public Works Capital - 406</b>						
<b>Personal Services</b>						
FICA	\$ 480	1,349	1,291	-	-	-
PERS Retirement	776	2,389	2,346	-	-	-
Health / Dental / Vision / Life Ins	880	3,078	4,103	-	-	-
<b>Total Personal Services</b>	<b>\$ 2,136</b>	<b>6,816</b>	<b>7,740</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>						
Reroof 530 Freeman Lane	\$ -	-	-	37,371	37,371	-
NPDES 2008-13	-	-	-	60,000	60,000	-
Sewer Lining Project	-	-	-	1,600,000	1,600,000	-
Annual Sewer Maintenance	9,369	24,011	45,977	100,000	100,000	-
Annual WWTP Project	906	1,145	451,982	1,850,000	1,850,000	-
Taylorville Lift Station	-	-	-	400,000	400,000	-
Sewer Main Replacement Project	-	-	-	460,000	460,000	-
Slate Creek Lift Station	-	-	-	700,000	700,000	-
2018 WWTP Improvements	747	42,732	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 11,022</b>	<b>67,888</b>	<b>497,959</b>	<b>5,207,371</b>	<b>5,207,371</b>	<b>-</b>
<b>Total Public Works Capital</b>	<b>\$ 13,158</b>	<b>74,704</b>	<b>505,699</b>	<b>5,207,371</b>	<b>5,207,371</b>	<b>-</b>
<b>Non-Departmental - 601</b>						
<b>Capital Outlay</b>						
Sewer Rate Study	\$ 14,975	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 14,975</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Out</b>						
Transfers Out	\$ 187,858	180,465	180,120	178,984	178,984	-
<b>Total Transfers Out</b>	<b>\$ 187,858</b>	<b>180,465</b>	<b>180,120</b>	<b>178,984</b>	<b>178,984</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ 202,833</b>	<b>180,465</b>	<b>180,120</b>	<b>178,984</b>	<b>178,984</b>	<b>-</b>
<b>Water Plant - 702</b>						
<b>Services and Supplies</b>						
Contractual Services	\$ 145	-	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Water Plant</b>	<b>\$ 145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sewer Administration - 801</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 169,377	281,679	313,656	370,355	374,229	3,874
Overtime	1,326	1,679	973	1,200	1,200	-
FICA	11,553	19,473	22,019	28,517	28,856	339

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**Sewer Enterprise Fund (Fund 510)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
PERS Retirement	14,530	25,856	28,032	35,270	35,329	59
PERS Unfunded Liability	44,844	-	47,837	83,909	83,909	-
Health / Dental / Vision / Life Ins	33,857	61,085	74,640	85,665	91,067	5,402
Deferred Compensation	1,826	3,963	3,148	1,450	2,003	553
Workers Compensation	28,195	38,273	48,596	49,301	49,301	-
<b>Total Personal Services</b>	<b>\$ 305,508</b>	<b>432,008</b>	<b>538,901</b>	<b>655,667</b>	<b>665,894</b>	<b>10,227</b>
<b>Services and Supplies</b>						
Office Supplies	\$ 437	150	745	500	500	-
Communications	-	-	680	968	968	-
Postage	27	-	-	-	-	-
Utilities	18,675	11,670	27,824	25,000	25,000	-
Software	-	-	2,550	65,288	65,288	-
Operating Materials	-	-	-	3,500	3,500	-
Printing/Advertising	14,095	13,833	15,038	19,000	19,000	-
Contractual Services	75,010	15,259	37,771	668	5,068	4,400
Maintenance Contracts	692	692	634	-	-	-
Legal Services	4,251	-	-	-	-	-
Auditing Services	22,530	24,701	20,741	28,636	28,636	-
Non-Personal Overhead Transfer (IT & Leg	75,215	-	-	107,406	107,406	-
Liability Insurance	158,631	344,908	427,899	503,807	471,218	(32,589)
Bank Service Charges	1,660	93,854	182,544	160,000	192,000	32,000
Property Tax Collection Fees	243	-	-	-	-	-
Other Costs	770	-	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 372,236</b>	<b>505,067</b>	<b>716,426</b>	<b>914,773</b>	<b>918,584</b>	<b>3,811</b>
<b>Debt Service</b>						
Principal	\$ 1,024,068	510,000	535,000	555,000	555,000	-
Interest	57,123	57,738	24,483	11,794	11,794	-
Lease Principal	144,412	148,578	161,223	173,399	173,399	-
Lease Interest	55,252	48,977	46,421	44,143	44,143	-
<b>Total Debt Services</b>	<b>\$ 1,280,855</b>	<b>765,293</b>	<b>767,127</b>	<b>784,336</b>	<b>784,336</b>	<b>-</b>
<b>Capital Outlay</b>						
Vehicles	\$ -	475	-	-	-	-
Other Machinery & Equipment	288	288	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 288</b>	<b>763</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Sewer Administration</b>	<b>\$ 1,958,887</b>	<b>1,703,131</b>	<b>2,022,454</b>	<b>2,354,776</b>	<b>2,368,814</b>	<b>14,038</b>
<b>Sewer Plant - 802</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 445,913	437,561	439,277	420,246	420,246	-
Overtime	11,805	6,204	10,792	9,000	9,000	-
Stand-by / Callback	32,238	36,539	37,977	35,000	35,000	-
FICA	34,319	33,561	34,652	32,341	32,341	-
PERS Retirement	47,060	50,994	51,236	49,993	49,993	-
Health / Dental / Vision / Life Ins	115,180	103,055	131,281	121,786	122,954	1,168
Deferred Compensation	754	2,091	2,086	2,080	2,080	-
Uniform / Uniform Allowance	9,478	11,115	16,888	12,500	12,500	-
<b>Total Personal Services</b>	<b>\$ 696,747</b>	<b>681,120</b>	<b>724,189</b>	<b>682,946</b>	<b>684,114</b>	<b>1,168</b>
<b>Services and Supplies</b>						
Office Supplies	\$ 1,081	2,568	1,022	2,000	2,000	-
Communications	25,378	22,412	20,423	27,432	27,432	-
Postage	15	-	237	1,000	1,000	-
Dues & Subscriptions	47,648	41,633	40,796	40,200	40,200	-
Membership Dues	-	-	-	200	200	-
Fuel & Oil	8,545	3,676	1,768	5,000	5,000	-
Utilities	329,185	375,879	381,718	388,000	388,000	-
Chemicals	134,080	176,841	135,383	170,000	170,000	-
Operating Materials	60,915	116,492	81,159	90,000	90,000	-
Printing/Advertising	110	140	-	-	-	-
Contractual Services	260,563	235,806	403,543	273,500	273,500	-
Maintenance Contracts	4,798	4,047	4,302	4,400	4,400	-
Conferences & Travel	201	-	-	-	-	-
Automotive Repairs & Maintenance	4,846	2,497	3,664	5,000	5,000	-
Equipment Maintenance	267,243	181,487	35,537	50,000	50,000	-
<b>Total Services and Supplies</b>	<b>\$ 1,144,608</b>	<b>1,163,478</b>	<b>1,109,552</b>	<b>1,056,732</b>	<b>1,056,732</b>	<b>-</b>

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**Sewer Enterprise Fund (Fund 510)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>Capital Outlay</b>						
Other Machinery & Equipment	\$ -	-	-	125,000	125,000	-
<b>Total Capital Outlay</b>	\$ -	-	-	125,000	125,000	-
<b>Total Sewer Plant</b>	\$ 1,841,355	1,844,598	1,833,741	1,864,678	1,865,846	1,168
<b>Sewer Collection - 803</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ 93,498	153,606	213,941	237,674	238,885	1,211
Overtime	5,478	5,947	7,682	6,000	8,000	2,000
Stand-by / Callback	5,760	10,190	10,695	10,000	13,000	3,000
FICA	7,711	12,555	16,441	18,182	18,275	93
PERS Retirement	6,982	14,052	19,355	22,149	22,321	172
Health / Dental / Vision / Life Ins	66,413	52,357	67,641	82,004	81,973	(31)
Uniform / Uniform Allowance	1,626	3,665	2,480	2,200	2,200	-
Unemployment	3,057	1,966	-	-	-	-
Workers Compensation	-	292	-	-	-	-
<b>Total Personal Services</b>	\$ 190,525	254,630	338,235	378,209	384,653	6,444
<b>Services and Supplies</b>						
Office Supplies	\$ -	93	602	500	500	-
Communications	3,366	4,911	976	1,600	1,600	-
Dues & Subscriptions	2,189	4,706	4,621	4,550	4,550	-
Fuel & Oil	17,953	20,952	5,175	17,000	17,000	-
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	31,300	31,300	-
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	12,000	12,000	-
<b>Total Services and Supplies</b>	\$ 140,357	371,400	359,971	134,450	134,450	-
<b>Capital Outlay</b>						
Vehicles	\$ -	-	-	350,000	350,000	-
<b>Total Capital Outlay</b>	\$ -	-	-	350,000	350,000	-
<b>Total Sewer Collection</b>	\$ 330,882	626,030	698,206	862,659	869,103	6,444
<b>TOTAL EXPENDITURES</b>	\$ 4,347,260	4,428,928	5,240,220	10,468,468	10,490,117	21,649
Excess (Deficit) of Revenues Over Expenditures	\$ 1,236,280	1,059,361	735,291	(4,827,468)	(4,527,333)	300,135
Beginning Fund Balance	\$ 7,587,277	8,715,186	9,139,350	9,874,641	9,874,641	-
Ending Fund Balance	\$ 8,823,557	9,774,547	9,874,641	5,047,173	5,347,308	300,135
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	692,060	692,060	-
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	4,381,821	4,381,821	-
Unobligated Fund Balance	\$ 4,527,220	5,445,862	5,517,820	665,352	965,487	300,135

**City of Grass Valley  
Fiscal Year 2025-26 Mid-Year Budget  
Sewer Enterprise Fund (Fund 510)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>Capital Expenditure Detail</b>						
<b>Capital Expenditures</b>	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
Sewer Rate Study	\$ 14,975	-	-	-	-	-
NPDES 2008-13	-	-	-	60,000	60,000	-
Sewer Lining Project	-	-	-	1,600,000	1,600,000	-
Annual Sewer Maintenance	9,369	24,011	45,977	100,000	100,000	-
Annual WWTP Projects	906	1,145	451,982	1,850,000	1,850,000	-
Taylorville Lift Station	-	-	-	400,000	400,000	-
Sewer Main Replacement Project	-	-	-	460,000	460,000	-
Slate Creek Lift Station	-	-	-	700,000	700,000	-
2018 WWTP Improvements Project	747	42,732	-	-	-	-
	<u>\$ 25,997</u>	<u>67,888</u>	<u>497,959</u>	<u>5,170,000</u>	<u>5,170,000</u>	<u>-</u>

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**State of California Gas Tax Fund (Fund 201)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>REVENUES</b>						
Gas Tax - Section 2103	\$ 110,980	123,869	129,824	127,459	127,459	-
Gas Tax - Section 2105	77,514	82,607	84,641	87,969	87,969	-
Gas Tax - Section 2106	103,373	111,698	116,732	118,508	118,508	-
Gas Tax - Section 2107	105,638	111,816	112,282	119,940	119,940	-
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	368,605	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 704,403</b>	<b>784,391</b>	<b>817,883</b>	<b>825,481</b>	<b>825,481</b>	<b>-</b>
Interest Earnings	\$ 20,676	12,223	14,520	5,000	15,000	10,000
Unrealized Gain / Loss Investment	(23,200)	19,813	5,576	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (2,524)</b>	<b>32,036</b>	<b>20,096</b>	<b>5,000</b>	<b>15,000</b>	<b>10,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 701,879</b>	<b>816,427</b>	<b>837,979</b>	<b>830,481</b>	<b>840,481</b>	<b>10,000</b>
<b>EXPENDITURES</b>						
<b>Non-Departmental - 601</b>						
<b>Transfers Out</b>						
Transfers Out	\$ 835,748	788,069	891,779	1,491,700	1,481,700	(10,000)
<b>Total Transfers Out</b>	<b>\$ 835,748</b>	<b>788,069</b>	<b>891,779</b>	<b>1,491,700</b>	<b>1,481,700</b>	<b>(10,000)</b>
<b>Total Non-Departmental</b>	<b>\$ 835,748</b>	<b>788,069</b>	<b>891,779</b>	<b>1,491,700</b>	<b>1,481,700</b>	<b>(10,000)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 835,748</b>	<b>788,069</b>	<b>891,779</b>	<b>1,491,700</b>	<b>1,481,700</b>	<b>(10,000)</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (133,869)	28,358	(53,800)	(661,219)	(641,219)	20,000
Beginning Fund Balance	\$ 395,661	261,792	290,150	236,350	236,350	-
Ending Fund Balance	\$ 261,792	290,150	236,350	(424,869)	(404,869)	20,000

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
Trf to Capital 61220 - Street Maintenance	\$ 100,000	170,000	100,000	190,000	190,000	-
Trf to Capital 61330 - Street Rehab	850,000	295,000	-	400,000	400,000	-
Trf to Capital 63440 - Mill Street Parking Lot	-	125,563	88,312	25,000	25,000	-
Trf to Capital 63630 - Annual Sidewalks	13,999	30,000	-	20,000	20,000	-
Trf to Capital 66102 - Bennett St Bridge	-	-	40,000	-	-	-
Trf to Capital 66656 - S. Auburn Street Renov	-	-	10,000	680,000	680,000	-
	<b>\$ 963,999</b>	<b>620,563</b>	<b>238,312</b>	<b>1,315,000</b>	<b>1,315,000</b>	<b>-</b>

**City of Grass Valley  
Fiscal Year 2025-26 Mid-Year Budget  
Traffic Safety Fund (Fund 202)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>REVENUES</b>						
Parking Tickets	\$ 5,607	14,573	18,381	14,000	14,000	-
Parking Tickets Collected by Nevada County	26,792	27,927	26,485	26,000	36,000	10,000
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>\$ 32,399</b>	<b>42,500</b>	<b>44,866</b>	<b>40,000</b>	<b>50,000</b>	<b>10,000</b>
Miscellaneous Grants / Donations	\$ 7,000	-	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 7,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers In from Other Funds	\$ 135,019	167,506	171,213	176,700	166,700	(10,000)
<b>TOTAL TRANSFERS IN</b>	<b>\$ 135,019</b>	<b>167,506</b>	<b>171,213</b>	<b>176,700</b>	<b>166,700</b>	<b>(10,000)</b>
<b>TOTAL REVENUES</b>	<b>\$ 174,418</b>	<b>210,006</b>	<b>216,079</b>	<b>216,700</b>	<b>216,700</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>Police - 201</b>						
<b>Services and Supplies</b>						
Contractual Services	\$ 1,049	-	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 1,049</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Police</b>	<b>\$ 1,049</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administration &amp; Engineering - 401</b>						
<b>Services and Supplies</b>						
Utilities	\$ 137,935	176,628	160,526	176,000	176,000	-
Operating Materials	1,573	2,310	4,023	2,700	2,700	-
<b>Total Services and Supplies</b>	<b>\$ 139,508</b>	<b>178,938</b>	<b>164,549</b>	<b>178,700</b>	<b>178,700</b>	<b>-</b>
<b>Total Administration &amp; Engineering</b>	<b>\$ 139,508</b>	<b>178,938</b>	<b>164,549</b>	<b>178,700</b>	<b>178,700</b>	<b>-</b>
<b>Streets Maintenance - 402</b>						
<b>Services and Supplies</b>						
Maintenance Contracts	\$ 24,111	26,068	45,429	33,000	33,000	-
<b>Total Services and Supplies</b>	<b>\$ 24,111</b>	<b>26,068</b>	<b>45,429</b>	<b>33,000</b>	<b>33,000</b>	<b>-</b>
<b>Total Streets Maintenance</b>	<b>\$ 24,111</b>	<b>26,068</b>	<b>45,429</b>	<b>33,000</b>	<b>33,000</b>	<b>-</b>
<b>Non-Departmental - 601</b>						
<b>Capital Outlay</b>						
Traffic Calming	\$ 9,750	5,000	6,101	5,000	5,000	-
<b>Total Capital Outlay</b>	<b>\$ 9,750</b>	<b>5,000</b>	<b>6,101</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ 9,750</b>	<b>5,000</b>	<b>6,101</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 174,418</b>	<b>210,006</b>	<b>216,079</b>	<b>216,700</b>	<b>216,700</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ -	-	-	-	-	-
Beginning Fund Balance	\$ -	-	-	-	-	-
Ending Fund Balance	\$ -	-	-	-	-	-

**City of Grass Valley  
Fiscal Year 2025-26 Mid-Year Budget  
Fire Reserve Fund (Fund 203)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>REVENUES</b>						
Strike Team Reimbursements	\$ 49,921	78,040	249,691	100,000	350,000	250,000
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 49,921</b>	<b>78,040</b>	<b>249,691</b>	<b>100,000</b>	<b>350,000</b>	<b>250,000</b>
Interest Earnings	\$ 4,313	5,847	8,312	5,000	5,000	-
Unrealized Gain / Loss Investment	(2,921)	2,368	2,321	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 1,392</b>	<b>8,215</b>	<b>10,633</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
Fire Department Expense Reimbursements	\$ -	-	-	-	36,992	36,992
<b>TOTAL REIMBURSEMENTS</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,992</b>	<b>36,992</b>
Fire Donations	\$ -	-	100	-	-	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>\$ -</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 51,313</b>	<b>86,255</b>	<b>260,424</b>	<b>105,000</b>	<b>391,992</b>	<b>286,992</b>
<b>EXPENDITURES</b>						
<b>Fire - 203</b>						
<b>Services and Supplies</b>						
Fuel & Oil	\$ -	-	296	-	-	-
Operating Materials	45,845	20,640	24,023	70,000	150,000	80,000
Contractual Services	-	6,749	7,681	-	40,000	40,000
Conferences & Travel	-	5,127	24,925	10,000	10,000	-
Building Repair & Maintenance	-	530	-	-	-	-
Automotive Repairs & Maintenance	15,219	75,062	20,425	20,000	20,000	-
Equipment Rental	-	2,820	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 61,064</b>	<b>110,928</b>	<b>77,350</b>	<b>100,000</b>	<b>220,000</b>	<b>120,000</b>
<b>Total Fire</b>	<b>\$ 61,064</b>	<b>110,928</b>	<b>77,350</b>	<b>100,000</b>	<b>220,000</b>	<b>120,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 61,064</b>	<b>110,928</b>	<b>77,350</b>	<b>100,000</b>	<b>220,000</b>	<b>120,000</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (9,751)	(24,673)	183,074	5,000	171,992	166,992
Beginning Fund Balance	\$ 221,709	211,958	187,285	370,359	370,359	-
Ending Fund Balance	\$ 211,958	187,285	370,359	375,359	542,351	166,992
Reserved Fund Balance:						
Nevada City Apparatus Reserve	\$ 30,000	45,000	60,000	75,000	85,000	10,000
Reserved Fund Balance Total	\$ 30,000	45,000	60,000	75,000	85,000	10,000
Unobligated Fund Balance	\$ 181,958	142,285	310,359	300,359	457,351	156,992

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**Police Avoid Five DUI Grant Fund (Fund 204)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>REVENUES</b>						
Interest Earnings	\$ 82	(12)	-	-	-	-
Unrealized Gain / Loss Investment	21	131	-	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 103</b>	<b>119</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers In from Other Funds	\$ -	5,663	-	-	-	-
<b>TOTAL TRANSFERS IN</b>	<b>\$ -</b>	<b>5,663</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 103</b>	<b>5,782</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>Police - 201</b>						
<b>Services and Supplies</b>						
Contractual Services	\$ 10,298	-	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 10,298</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Police</b>	<b>\$ 10,298</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,298</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (10,195)	5,782	-	-	-	-
Beginning Fund Balance	\$ 4,413	(5,782)	-	-	-	-
Ending Fund Balance	\$ (5,782)	-	-	-	-	-

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**EPA Brownfield Site Assessment Grant Fund (Fund 205)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>REVENUES</b>						
EPA Grants (Federal)	\$ 57,237	261,906	56,571	177,006	177,006	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 57,237</b>	<b>261,906</b>	<b>56,571</b>	<b>177,006</b>	<b>177,006</b>	<b>-</b>
Interest Earnings	\$ -	-	-	-	-	-
Unrealized Gain / Loss Investment	-	-	-	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 57,237</b>	<b>261,906</b>	<b>56,571</b>	<b>177,006</b>	<b>177,006</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>Planning - 301</b>						
<b>Personal Services</b>						
Personnel Services Overhead Transfer	\$ 3,346	2,849	2,028	40,917	40,917	-
<b>Total Personal Services</b>	<b>\$ 3,346</b>	<b>2,849</b>	<b>2,028</b>	<b>40,917</b>	<b>40,917</b>	<b>-</b>
<b>Services and Supplies</b>						
Office Supplies	\$ -	-	-	1,800	1,800	-
Printing/Advertising	130	145	-	-	-	-
Contractual Services	112,663	179,639	47,193	131,151	131,151	-
Conferences & Travel	949	-	-	194	194	-
<b>Total Services and Supplies</b>	<b>\$ 113,742</b>	<b>179,784</b>	<b>47,193</b>	<b>133,145</b>	<b>133,145</b>	<b>-</b>
<b>Total Planning</b>	<b>\$ 117,088</b>	<b>182,633</b>	<b>49,221</b>	<b>174,062</b>	<b>174,062</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 117,088</b>	<b>182,633</b>	<b>49,221</b>	<b>174,062</b>	<b>174,062</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (59,851)	79,273	7,350	2,944	2,944	-
Beginning Fund Balance	\$ (23,165)	(83,016)	(3,743)	3,607	3,607	-
Ending Fund Balance	\$ (83,016)	(3,743)	3,607	6,551	6,551	-

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**Developer Fee Projects Fund (Fund 206)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>REVENUES</b>						
Local Drainage Impact Fees	\$ 10,440	9,167	9,426	-	13,376	13,376
Fire Services Impact Fees	7,846	7,063	20,469	-	19,356	19,356
Police Services Impact Fee	7,841	3,451	18,146	-	22,688	22,688
Admin / General Facilities Impact Fee	2,602	4,387	29,510	-	29,430	29,430
Parks / Recreation Impact Fee	16,020	22,890	82,109	-	74,213	74,213
Regional Transportation Mitigation	-	-	1,270	-	106,013	106,013
GVTIF Impact Fee	157,859	32,781	101,354	-	102,903	102,903
GVTIF Administrative Fees	1,579	328	142	-	38	38
Glenbrook Basin Traffic Impact	3,893	319	-	-	-	-
Glenbrook Basin Traffic Administration	112	-	-	-	-	-
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 208,192</b>	<b>80,386</b>	<b>262,426</b>	<b>-</b>	<b>368,017</b>	<b>368,017</b>
Interest Earnings	\$ 63,011	70,297	68,920	75,000	75,000	-
Unrealized Gain / Loss Investment	(42,072)	43,704	32,359	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 20,939</b>	<b>114,001</b>	<b>101,279</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 229,131</b>	<b>194,387</b>	<b>363,705</b>	<b>75,000</b>	<b>443,017</b>	<b>368,017</b>
<b>EXPENDITURES</b>						
<b>Police - 201</b>						
<b>Services and Supplies</b>						
Contractual Services	\$ 788	3,774	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 788</b>	<b>3,774</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Police</b>	<b>\$ 788</b>	<b>3,774</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administration &amp; Engineering - 401</b>						
<b>Services and Supplies</b>						
Printing/Advertising	\$ -	145	-	-	-	-
Contractual Services	15,244	-	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 15,244</b>	<b>145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Administration &amp; Engineering</b>	<b>\$ 15,244</b>	<b>145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Recreation - 503</b>						
<b>Capital Outlay</b>						
Other Machinery & Equipment	\$ 269,436	(57)	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 269,436</b>	<b>(57)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Recreation</b>	<b>\$ 269,436</b>	<b>(57)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Departmental - 601</b>						
<b>Capital Outlay</b>						
Other Machinery & Equipment	\$ -	50,000	-	-	-	-
Development Impact Fee Study	10,741	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 10,741</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Out</b>						
Transfers Out	\$ 571,758	545,677	-	565,000	565,000	-
<b>Total Transfers Out</b>	<b>\$ 571,758</b>	<b>545,677</b>	<b>-</b>	<b>565,000</b>	<b>565,000</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ 582,499</b>	<b>595,677</b>	<b>-</b>	<b>565,000</b>	<b>565,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 867,967</b>	<b>599,539</b>	<b>-</b>	<b>565,000</b>	<b>565,000</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (638,836)	(405,152)	363,705	(490,000)	(121,983)	368,017

**City of Grass Valley  
Fiscal Year 2025-26 Mid-Year Budget  
Developer Fee Projects Fund (Fund 206)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
Beginning Fund Balance	\$ 3,245,150	2,606,314	2,201,162	2,564,867	2,564,867	-
Ending Fund Balance	\$ 2,606,314	2,201,162	2,564,867	2,074,867	2,442,884	368,017

**Capital Expenditure Detail**

Capital Expenditures	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
Trf Capital 66005 - Mill Street Pedestrian Plaza	\$ 561,621	-	-	-	-	-
Trf Capital 61100 - Storm Drainage Master Plan	-	341	-	300,000	300,000	-
Trf Capital 63440 - Mill Street Parking Lot	10,137	545,336	-	-	-	-
Trf Capital 63451 - Bennett & Ophir Circulation	-	-	-	100,000	100,000	-
Trf Capital 63452 - Centennial Dr Realignment	-	-	-	165,000	165,000	-
	\$ 571,758	545,677	-	565,000	565,000	-

**Fund Balance Detail**

Fund Balances	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
Reserve for Parking In Lieu	\$ 74,756	-	-	-	-	-
Reserve for Local Circulation	-	-	-	-	-	-
Reserve for Local Drainage	299,457	168,973	185,711	-	13,798	13,798
Reserve for Fire Services	73,996	85,471	110,283	103,611	113,732	10,121
Reserve for Police Services	42,804	48,773	69,662	62,744	95,266	32,522
Reserve for Admin / General Facilities	81,212	37,536	69,794	56,712	102,357	45,645
Reserve for Regional Circulation	326,068	-	-	-	-	-
Reserve for Regional Drainage	153,183	161,160	167,766	48,401	55,165	6,764
Reserve for Parks and Recreation	-	24,136	110,599	71,950	190,648	118,698
Reserve for SMA Map Act Fees	39,086	41,213	42,902	44,162	44,257	95
Reserve for Regional Transportation Mitigation	-	-	1,322	-	110,724	110,724
Reserve for GVTIF	1,466,880	1,581,282	1,751,603	1,538,686	1,639,694	101,008
Reserve for GVTIF Administration	29,381	31,325	32,757	33,698	33,831	133
Reserve for Glenbrook Basin	9,795	10,664	11,101	11,427	11,451	24
Reserve for Glenbrook Basin Administration	1,235	1,302	1,355	1,395	1,398	3
Reserve for McKnight Recapture	15,874	16,738	17,424	17,936	17,975	39
Unobligated Fund Balance (Mkt Val Adj)	(7,413)	(7,411)	(7,412)	(7,412)	(7,412)	-
	\$ 2,606,314	2,201,162	2,564,867	1,983,310	2,422,884	439,574

**City of Grass Valley  
Fiscal Year 2025-26 Mid-Year Budget  
Vehicle Replacement Fund (Fund 225)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>REVENUES</b>						
Interest Earnings	\$ 340	453	491	400	400	-
Unrealized Gain / Loss Investment	116	227	200	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 456</b>	<b>680</b>	<b>691</b>	<b>400</b>	<b>400</b>	<b>-</b>
Sale of Fixed Assets	\$ 4,995	46,085	16,000	-	-	-
<b>TOTAL TRANSFERS IN</b>	<b>\$ 4,995</b>	<b>46,085</b>	<b>16,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 5,451</b>	<b>46,765</b>	<b>16,691</b>	<b>400</b>	<b>400</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>Police - 201</b>						
<b>Capital Outlay</b>						
Vehicles	\$ -	28,346	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>28,346</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Police</b>	<b>\$ -</b>	<b>28,346</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Building - 302</b>						
<b>Services and Supplies</b>						
Contractual Services	\$ -	-	38	457	457	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>38</b>	<b>457</b>	<b>457</b>	<b>-</b>
<b>Debt Service</b>						
Lease Principal	\$ 16,728	10,393	10,382	17,544	17,544	-
<b>Total Debt Service</b>	<b>\$ 16,728</b>	<b>10,393</b>	<b>10,382</b>	<b>17,544</b>	<b>17,544</b>	<b>-</b>
<b>Total Building</b>	<b>\$ 16,728</b>	<b>10,393</b>	<b>10,420</b>	<b>18,001</b>	<b>18,001</b>	<b>-</b>
<b>Fleet - 403</b>						
<b>Services and Supplies</b>						
Contractual Services	\$ -	-	1,367	1,368	1,368	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>1,367</b>	<b>1,368</b>	<b>1,368</b>	<b>-</b>
<b>Debt Service</b>						
Lease Principal	\$ 11,618	1,139	-	-	-	-
<b>Total Debt Service</b>	<b>\$ 11,618</b>	<b>1,139</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Building</b>	<b>\$ 11,618</b>	<b>1,139</b>	<b>1,367</b>	<b>1,368</b>	<b>1,368</b>	<b>-</b>
<b>Non-Departmental - 601</b>						
<b>Services and Supplies</b>						
Vehicle Towing	\$ -	7,021	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>7,021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ -</b>	<b>7,021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 28,346</b>	<b>46,899</b>	<b>11,787</b>	<b>19,369</b>	<b>19,369</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (22,895)	(134)	4,904	(18,969)	(18,969)	-
Beginning Fund Balance	\$ 36,906	14,011	13,877	18,781	18,781	-
Ending Fund Balance	\$ 14,011	13,877	18,781	(188)	(188)	-

**City of Grass Valley  
Fiscal Year 2025-26 Mid-Year Budget  
Proposition 64 PH&S Grant Program Fund (Fund 260)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>REVENUES</b>						
Misc. State Grants	\$ -	382,819	543,781	1,655,541	2,193,485	537,944
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ -</b>	<b>382,819</b>	<b>543,781</b>	<b>1,655,541</b>	<b>2,193,485</b>	<b>537,944</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>382,819</b>	<b>543,781</b>	<b>1,655,541</b>	<b>2,193,485</b>	<b>537,944</b>
<b>EXPENDITURES</b>						
<b>Police - 201</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ -	117,240	126,862	134,235	137,016	2,781
Overtime	-	9,734	7,975	7,000	7,000	-
FICA	-	9,233	9,834	10,336	10,549	213
PERS Retirement	-	30,701	32,900	33,899	34,615	716
Health / Dental / Vision / Life Ins	-	24,170	25,776	25,699	25,685	(14)
Uniform / Uniform Allowance	-	1,286	589	875	1,375	500
<b>Total Personal Services</b>	<b>\$ -</b>	<b>192,364</b>	<b>203,936</b>	<b>212,044</b>	<b>216,240</b>	<b>4,196</b>
<b>Services and Supplies</b>						
Operating Materials	\$ -	6,139	68,591	10,000	10,000	-
Contractual Services	-	12,000	25,998	26,000	26,000	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>18,139</b>	<b>94,589</b>	<b>36,000</b>	<b>36,000</b>	<b>-</b>
<b>Capital Outlay</b>						
Vehicles	\$ -	108,996	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>108,996</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Police</b>	<b>\$ -</b>	<b>319,499</b>	<b>298,525</b>	<b>248,044</b>	<b>252,240</b>	<b>4,196</b>
<b>Fire - 203</b>						
<b>Personal Services</b>						
Overtime	\$ -	12,441	1,673	4,650	4,650	-
FICA	-	952	44	350	350	-
<b>Total Personal Services</b>	<b>\$ -</b>	<b>13,393</b>	<b>1,717</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
<b>Services and Supplies</b>						
Conferences & Travel	\$ -	7,500	11,921	15,000	15,000	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>7,500</b>	<b>11,921</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
<b>Total Fire</b>	<b>\$ -</b>	<b>20,893</b>	<b>13,638</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>
<b>Fleet - 403</b>						
<b>Capital Outlay</b>						
Other Machinery & Equipment	\$ -	211,680	98,845	80,479	80,479	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>211,680</b>	<b>98,845</b>	<b>80,479</b>	<b>80,479</b>	<b>-</b>
<b>Total Fleet</b>	<b>\$ -</b>	<b>211,680</b>	<b>98,845</b>	<b>80,479</b>	<b>80,479</b>	<b>-</b>
<b>Public Works Capital - 406</b>						
<b>Personal Services</b>						
FICA	\$ -	-	225	1,100	1,100	-
PERS Retirement	-	-	341	1,300	1,300	-
Health / Dental / Vision / Life Ins	-	-	526	587	587	-
<b>Total Personal Services</b>	<b>\$ -</b>	<b>-</b>	<b>1,092</b>	<b>2,987</b>	<b>2,987</b>	<b>-</b>
<b>Capital Outlay</b>						
Condon Skatepark Project	\$ -	48,324	447,852	1,304,031	1,304,031	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>48,324</b>	<b>447,852</b>	<b>1,304,031</b>	<b>1,304,031</b>	<b>-</b>
<b>Total Public Works Capital</b>	<b>\$ -</b>	<b>48,324</b>	<b>448,944</b>	<b>1,307,018</b>	<b>1,307,018</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>600,396</b>	<b>859,952</b>	<b>1,655,541</b>	<b>1,659,737</b>	<b>4,196</b>
Excess (Deficit) of Revenues Over Expenditures	\$ -	(217,577)	(316,171)	-	533,748	533,748
Beginning Fund Balance	\$ -	-	(217,577)	(533,748)	(533,748)	-
Ending Fund Balance	\$ -	(217,577)	(533,748)	(533,748)	-	533,748

**City of Grass Valley  
Fiscal Year 2025-26 Mid-Year Budget  
Capital Improvements Projects Fund (Fund 300)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>REVENUES</b>						
Misc. State Grants	\$ 50,590	-	31,728	1,996,195	1,996,195	-
Misc. Federal Grants	1,174,095	69,452	76,446	3,013,000	3,013,000	-
Federal Aid - FEMA / Other	1,976,586	-	32,313	-	-	-
State Reimbursements - Other	55,582	-	-	-	-	-
NCTC - RSTP Funding	-	300,000	4,684	572,500	572,500	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 3,256,853</b>	<b>369,452</b>	<b>145,171</b>	<b>5,581,695</b>	<b>5,581,695</b>	<b>-</b>
General Expense Reimbursement	\$ 3,528	7,500	-	-	-	-
<b>TOTAL REIMBURSEMENTS</b>	<b>\$ 3,528</b>	<b>7,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Miscellaneous Revenues	\$ -	-	71,172	-	-	-
<b>TOTAL MISCELLANEOUS</b>	<b>\$ -</b>	<b>-</b>	<b>71,172</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers In from Other Fund - Fund 100	\$ 628,555	66,294	45,073	85,000	85,000	-
Transfers In from Other Fund - Fund 200	1,711,222	1,791,156	423,383	3,777,000	3,777,000	-
Transfers In from Other Fund - Fund 201	963,999	620,563	720,566	1,315,000	1,315,000	-
Transfers In from Other Fund - Fund 206	571,758	545,677	-	565,000	565,000	-
Transfers In from Other Fund - Fund 242	-	135,247	-	-	-	-
Transfers In from Other Fund - Fund 310	3,938,705	365,841	-	3,475,000	3,475,000	-
Transfers In from Other Fund - Fund 500	700,000	50,000	-	400,000	400,000	-
<b>TOTAL TRANSFERS IN</b>	<b>\$ 8,514,239</b>	<b>3,574,778</b>	<b>1,189,022</b>	<b>9,617,000</b>	<b>9,617,000</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 11,774,620</b>	<b>3,951,730</b>	<b>1,405,365</b>	<b>15,198,695</b>	<b>15,198,695</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>Public Works Capital - 406</b>						
<b>Personal Services</b>						
Salaries - Regular	\$ -	-	(748)	-	-	-
FICA	13,207	94	806	-	-	-
PERS Retirement	18,415	126	113	-	-	-
Health / Dental / Vision / Life Ins	26,977	436	284	-	-	-
<b>Total Personal Services</b>	<b>\$ 58,599</b>	<b>656</b>	<b>455</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>						
Storm Drainage Master Plan	\$ -	341	-	300,000	300,000	-
Annual Street Maintenance	148,363	179,164	107,232	190,000	190,000	-
Annual Street Rehabilitation	830,103	689,655	2,649	965,000	965,000	-
Annual Storm Drain Maintenance	36,159	19,631	44,502	50,000	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	1,996,195	1,996,195	-
NCTC Planning	3,667	9,630	4,801	7,500	7,500	-
GVTIF Update	4,408	-	-	-	-	-
2021 Winter Storm Damage Repair	205,791	-	-	-	-	-
Wolf Creek ATP Connectivity Project	-	-	-	140,000	140,000	-
Wolf Creek Trail Study	112,211	71,095	13,265	60,000	60,000	-
Mill Street Parking Lot	10,137	670,899	88,548	25,000	25,000	-
McCourtney Rd Pedestrian Imp	346	100,478	17,874	1,255,000	1,255,000	-
Bennett & Ophir Circulation	-	-	-	100,000	100,000	-
Centennial Drive Realignment	-	-	-	165,000	165,000	-
Church Street Parking Restrooms	-	-	-	475,000	475,000	-
S Auburn/Colfax Roundabout	-	-	82,355	1,250,000	1,250,000	-
S Auburn Street Renovation	-	-	28,519	-	-	-
Annual Sidewalk & Accessibility	13,999	32,598	844	20,000	20,000	-
Playground Maintenance	-	-	-	35,000	35,000	-
Bennett Street Bridge	-	-	150,028	-	-	-
Measure E Street Rehabilitation	178,587	896,186	138,160	1,200,000	1,200,000	-
Measure E Park Projects	44,841	15,004	42,544	1,130,000	1,130,000	-
CDBG Memorial Park Facility Imp	1,868,003	28,265	-	-	-	-
Mill Street Pedestrian Plaza	4,816,521	915,841	47,454	-	-	-

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**Capital Improvements Projects Fund (Fund 300)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
Slate Creek Drainage	-	345	-	-	-	-
HSIP Improvements	729	249,753	142,019	-	-	-
Condon / Scotten Turf Replacement	3,093,695	-	-	-	-	-
Magenta Drain Restoration	-	-	33,050	385,000	385,000	-
South Auburn St Renovation	-	-	352,774	2,450,000	2,450,000	-
Park Projects - Miscellaneous	-	-	51,967	3,000,000	3,000,000	-
<b>Total Capital Outlay</b>	<b>\$ 11,777,231</b>	<b>3,919,682</b>	<b>1,439,293</b>	<b>15,198,695</b>	<b>15,198,695</b>	<b>-</b>
<b>Total Public Works Capital</b>	<b>\$ 11,835,830</b>	<b>3,920,338</b>	<b>1,439,748</b>	<b>15,198,695</b>	<b>15,198,695</b>	<b>-</b>
<b>Non-Departmental - 601</b>						
<b>Transfers Out</b>						
Transfers Out	\$ -	-	63,437	-	-	-
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>-</b>	<b>63,437</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ -</b>	<b>-</b>	<b>63,437</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,835,830</b>	<b>3,920,338</b>	<b>1,503,185</b>	<b>15,198,695</b>	<b>15,198,695</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (61,210)	31,392	(97,820)	-	-	-
Beginning Fund Balance	\$ (591,737)	(652,947)	(621,555)	(719,375)	(719,375)	-
Ending Fund Balance	<u>\$ (652,947)</u>	<u>(621,555)</u>	<u>(719,375)</u>	<u>(719,375)</u>	<u>(719,375)</u>	<u>-</u>

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**Special Projects Fund (Fund 310)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>REVENUES</b>						
Regional Transportation Mitigation	\$ 356,808	169,669	119,236	170,000	170,000	-
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 356,808</b>	<b>169,669</b>	<b>119,236</b>	<b>170,000</b>	<b>170,000</b>	<b>-</b>
Misc. State Grants	\$ 1,950,000	-	-	-	-	-
Federal / FEMA Grants	845,010	-	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 2,795,010</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interest Earnings	\$ 34,668	167,495	174,159	150,000	150,000	-
Unrealized Gain / Loss Investment	(188,593)	151,426	75,448	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (153,925)</b>	<b>318,921</b>	<b>249,607</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>
Transfers In from Other Funds	\$ -	-	232,454	-	-	-
<b>TOTAL TRANSFERS IN</b>	<b>\$ -</b>	<b>-</b>	<b>232,454</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,997,893</b>	<b>488,590</b>	<b>601,297</b>	<b>320,000</b>	<b>320,000</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>Non-Departmental - 601</b>						
<b>Services and Supplies</b>						
Membership Dues	\$ -	-	-	-	12,207	12,207
Rent Expense	-	-	-	-	29,369	29,369
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,576</b>	<b>41,576</b>
<b>Capital Outlay</b>						
Real Property	\$ -	-	777,012	-	-	-
Land	-	-	207,988	-	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>-</b>	<b>985,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Out</b>						
Transfers Out	\$ 3,938,705	365,840	47,454	3,475,000	3,475,000	-
<b>Total Transfers Out</b>	<b>\$ 3,938,705</b>	<b>365,840</b>	<b>47,454</b>	<b>3,475,000</b>	<b>3,475,000</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ 3,938,705</b>	<b>365,840</b>	<b>1,032,454</b>	<b>3,475,000</b>	<b>3,516,576</b>	<b>41,576</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,938,705</b>	<b>365,840</b>	<b>1,032,454</b>	<b>3,475,000</b>	<b>3,516,576</b>	<b>41,576</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (940,812)	122,750	(431,157)	(3,155,000)	(3,196,576)	(41,576)
Beginning Fund Balance	\$ 7,089,690	6,148,878	6,271,628	5,840,471	5,840,471	-
Ending Fund Balance	\$ 6,148,878	6,271,628	5,840,471	2,685,471	2,643,895	(41,576)

**City of Grass Valley**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**Elizabeth Daniels Park Fund (Fund 450)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>REVENUES</b>						
Interest Earnings	\$ 1,987	2,879	3,122	2,500	2,500	-
Unrealized Gain / Loss Investment	(1,418)	978	1,198	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 569</b>	<b>3,857</b>	<b>4,320</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 569</b>	<b>3,857</b>	<b>4,320</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>Non-Departmental - 601</b>						
<b>Transfers Out</b>						
Transfers Out	\$ -	-	-	-	-	-
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 569	3,857	4,320	2,500	2,500	-
Beginning Fund Balance	\$ 100,460	101,029	104,886	109,206	109,206	-
Ending Fund Balance	\$ 101,029	104,886	109,206	111,706	111,706	-

**City of Grass Valley  
Fiscal Year 2025-26 Mid-Year Budget  
Animal Shelter Fund (Fund 451)**

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26	Mid-Year Budget FY 2025-26	Mid-Year Changes
<b>REVENUES</b>						
Interest Earnings	\$ 38	60	65	60	60	-
Unrealized Gain / Loss Investment	18	19	-	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 56</b>	<b>79</b>	<b>65</b>	<b>60</b>	<b>60</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 56</b>	<b>79</b>	<b>65</b>	<b>60</b>	<b>60</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>Non-Departmental - 601</b>						
<b>Services and Supplies</b>						
Maintenance Costs	\$ -	-	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 56	79	65	60	60	-
Beginning Fund Balance	\$ 2,048	2,104	2,183	2,248	2,248	-
Ending Fund Balance	\$ 2,104	2,183	2,248	2,308	2,308	-