

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
Measure E Fund (Fund 200)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Revenues:					
Measure E Sales Tax	\$ 6,987,724	6,992,271	7,062,106	7,105,000	7,090,000
TOTAL TAXES & ASSESSMENTS	\$ 6,987,724	6,992,271	7,062,106	7,105,000	7,090,000
Misc. State Grants	\$ 202,362	-	-	-	-
Strike Team Reimbursements	-	-	-	-	200,000
TOTAL INTERGOVERNMENTAL	\$ 202,362	-	-	-	200,000
Interest Earnings	\$ 16,131	34,912	105,662	55,000	55,000
Unrealized Gain / Loss Investment	(64,728)	1,943	(12,832)	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (48,597)	36,855	92,830	55,000	55,000
NCCFD Reimbursements	\$ 3,576	980	-	-	-
TOTAL REIMBURSEMENTS	\$ 3,576	980	-	-	-
Insurance Refunds & Payments	\$ -	-	52,188	-	-
Loan Proceeds	158,344	219,718	179,315	229,569	144,000
Miscellaneous Revenue	25,000	-	-	-	-
TOTAL MISCELLANEOUS	\$ 183,344	219,718	231,503	229,569	144,000
Transfers In from Other Funds	\$ -	(263,269)	-	-	-
TOTAL TRANSFERS IN	\$ -	(263,269)	-	-	-
TOTAL REVENUES	\$ 7,328,409	6,986,555	7,386,439	7,389,569	7,489,000
Expenditures:					
Police - 201					
Personal Services					
Salaries - Regular	\$ 924,944	978,675	1,070,570	1,104,348	1,150,659
Salaries - Part-Time	2,105	-	-	-	-
Overtime	149,098	192,598	183,944	210,715	185,000
Shift Differential	15,392	15,841	15,116	25,942	20,000
FICA	80,912	87,333	93,309	95,247	90,494
PERS Retirement	129,694	145,249	171,161	171,249	177,173
Health / Dental / Vision / Life Ins	163,363	189,289	179,439	188,405	143,938
Deferred Compensation	-	-	18,456	20,280	22,639
Uniform / Uniform Allowance	7,050	5,221	11,617	12,384	9,625
Unemployment	1,800	5,998	-	-	-
Workers Compensation	-	84,498	101,017	-	-
Total Personal Services	\$ 1,474,358	1,704,702	1,844,629	1,828,570	1,799,528
Services and Supplies					
Operating Materials	\$ 42,176	29,725	4,715	5,000	40,000
Contractual Services	85,281	132,105	132,645	163,782	162,736
Conferences & Travel	1,981	-	68	-	-
Automotive Repairs & Maintenance	-	-	-	-	-
Other Costs	368	-	-	-	-
Total Services and Supplies	\$ 129,806	161,830	137,428	168,782	202,736

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Capital Outlay					
Vehicles	\$ 46,778	62,481	135,483	48,742	52,500
Other Machinery & Equipment	281,532	219,718	179,316	229,569	144,000
Total Capital Outlay	\$ 328,310	282,199	314,799	278,311	196,500
Debt Service					
Lease Principal	\$ 113,071	153,472	204,748	237,017	244,076
Total Debt Service	\$ 113,071	153,472	204,748	237,017	244,076
Total Police:	\$ 2,045,545	2,302,203	2,501,604	2,512,680	2,442,840

Fire - 203

Personal Services					
Salaries - Regular	\$ 744,555	770,811	894,999	820,462	941,849
Salaries - Part-Time	1,589	64,331	-	-	-
Overtime	270,474	271,537	298,071	241,344	211,794
FLSA Overtime	-	11	917	4,488	26,000
Overtime - Strike Team	-	-	-	-	200,000
FICA	86,553	85,547	92,153	94,030	74,935
PERS Retirement	114,333	119,831	146,591	138,000	152,530
Health / Dental / Vision / Life Ins	116,945	101,067	122,991	181,446	187,471
Uniform / Uniform Allowance	17,094	16,040	16,675	12,362	11,150
Unemployment	-	113	-	1,360	-
Total Personal Services	\$ 1,351,543	1,429,288	1,572,397	1,493,492	1,805,729
Services and Supplies					
Communications	\$ 549	-	2,846	540	540
Operating Materials	58,654	59,453	55,443	100,000	65,000
Printing / Advertising	-	569	-	-	-
Contractual Services	56,358	84,964	70,180	82,500	82,500
Liability Insurance	2,862	1,033	-	-	-
Conferences & Travel	7,727	15,020	5,578	15,000	12,000
Building Repairs & Maintenance	-	-	2,283	-	-
Automotive Repairs & Maintenance	321	221	3,292	-	-
Other Costs	2,602	-	-	-	-
Total Services and Supplies	\$ 129,073	161,260	139,622	198,040	160,040
Capital Outlay					
Vehicles	\$ -	-	143,867	-	80,000
Other Machinery & Equipment	81,060	223,499	113,728	-	700,000
Total Capital Outlay	\$ 81,060	223,499	257,595	-	780,000
Debt Service					
Lease Principal	\$ 8,429	4,480	81	-	-
Total Debt Service	\$ 8,429	4,480	81	-	-
Total Fire:	\$ 1,570,105	1,818,527	1,969,695	1,691,532	2,745,769

Administration & Engineering - 401

Services and Supplies					
Contractual Services	\$ 28,160	12,235	-	-	-
Auditing Services	-	-	-	-	-
Total Services and Supplies	\$ 28,160	12,235	-	-	-
Total Administration & Engineering:	\$ 28,160	12,235	-	-	-

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Public Works Capital - 406					
Personal Services					
Salaries - Regular	\$ (40)	-	-	-	-
FICA	251	448	131	48	-
PERS Retirement	246	437	175	57	-
Health / Dental / Vision / Life Ins	272	207	268	222	-
Workers Compensation	71,990	-	-	-	-
Total Personal Services	\$ 72,719	1,092	574	327	-
Services and Supplies					
Operating Materials	\$ -	-	-	7,678	10,000
Contractual Services	-	-	-	76,741	50,000
Maintenance Contracts	6,400	-	-	110,212	102,000
Total Services and Supplies	\$ 6,400	-	-	194,631	162,000
Capital Outlay					
Police Dept Radio Communications	\$ 921,984	339,861	32,863	9,960	-
Measure E Parks Projects	871,851	339,824	227,092	63,840	70,000
Total Capital Outlay	\$ 1,793,835	679,685	259,955	73,800	70,000
Total Public Works Capital:	\$ 1,872,954	680,777	260,529	268,758	232,000
Non-Departmental - 601					
Personal Services					
PERS Unfunded Liability	\$ 58,127	72,781	-	61,719	116,028
Workers Compensation	-	-	-	104,401	101,677
Total Personal Services	\$ 58,127	72,781	-	166,120	217,705
Services and Supplies					
Contractual Services	\$ -	2,882	8,072	2,659	4,200
Liability Insurance	70,688	92,121	131,816	162,462	173,970
Total Services and Supplies	\$ 70,688	95,003	139,888	165,121	178,170
Debt Service					
Principal	\$ -	565,541	574,590	583,784	593,124
Interest	43,239	97,288	88,239	79,045	69,705
Total Debt Service	\$ 43,239	662,829	662,829	662,829	662,829
Transfers Out					
Transfers Out	\$ 1,656,780	1,918,859	2,002,596	707,012	3,777,000
Total Transfers Out	\$ 1,656,780	1,918,859	2,002,596	707,012	3,777,000
Total Non-Departmental:	\$ 1,828,834	2,749,472	2,805,313	1,701,082	4,835,704
TOTAL EXPENDITURES	\$ 7,345,598	7,563,214	7,537,141	6,174,052	10,256,313
Excess (Deficit) of Revenues Over Expenditures	\$ (17,189)	(576,659)	(150,702)	1,215,517	(2,767,313)
Beginning Fund Balance	\$ 4,427,568	4,410,379	3,833,720	3,683,018	4,898,535
Ending Fund Balance	\$ 4,410,379	3,833,720	3,683,018	4,898,535	2,131,222
Reserved Fund Balance:					
Fire Engine Replacement Reserve	\$ -	-	-	-	120,000
Reserved Fund Balance Total:	-	-	-	-	120,000
Unobligated Fund Balance	\$ 4,410,379	3,833,720	3,683,018	4,898,535	2,011,222

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Capital Expenditure Detail					
Capital Expenditures					
Police Capital - Vehicles / Buildout	\$ 159,849	215,953	340,231	285,759	296,576
Police Capital - Equipment	281,532	219,718	179,316	229,569	144,000
Fire Capital - Fire Truck	-	-	-	-	700,000
Fire Capital - Vehicles / Buildout	8,429	4,480	143,948	-	80,000
Fire Capital - Equipment / Radios	81,060	223,499	113,728	-	-
Police Dept. Radio Infrastructure	921,984	339,861	32,863	9,960	-
Measure E Park Projects / Maintenance	871,851	339,824	227,092	63,840	70,000
Trf to Capital 61220 - Annual Street Maintenance	-	48,363	9,164	-	-
Trf to Capital 61330 - Annual Street Rehab	389,156	38,702	94,655	-	-
Trf to Capital 63300 - East Main/Murphy Improve	-	-	-	-	-
Trf to Capital 63370 - Condon Connector	-	-	-	-	-
Trf to Capital 63440 - Mill Street Parking Lot	5,601	-	-	-	-
Trf to Capital 63850 - Measure E Street Rehab	9,636	178,587	896,186	128,118	1,200,000
Trf to Capital 64140 - Measure E Park Projects	47,008	44,842	15,004	300,000	1,130,000
Trf to Capital 64150 - Memorial Park Facility Impro	748,883	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	243,014	-	-	-	-
Trf to Capital 66007 - HSIP Improvements	2,612	728	50,000	-	-
Trf to Capital 66653 - Magenta Drain Restoration	-	-	-	20,000	77,000
Trf to Capital 66656 - S. Auburn Street Renovation	-	-	-	-	1,370,000
	<u>\$ 3,770,615</u>	<u>3,054,557</u>	<u>2,828,334</u>	<u>1,084,700</u>	<u>5,067,576</u>