

City of Grass Valley

Fiscal Year 2025-26

Operating Budget



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CITY OF GRASS VALLEY

Hilary Hodge – Mayor

Haven Caravelli – Vice-Mayor

Jan Arbuckle – Council Member

Tom Ivy – Council Member

Joseph Bonomolo – Council Member

Tim Kiser – City Manager

Taylor Whittingslow – Deputy City Manager / City Clerk

Alex Gammelgard – Police Chief

Mark Buttron – Fire Chief

Jennifer Styczynski – Deputy Finance Director

Bjorn Jones – City Engineer

Amy Kesler-Wolfson – City Planner

Trevor Van Noort – Utilities Director

COMMUNITY PROFILE

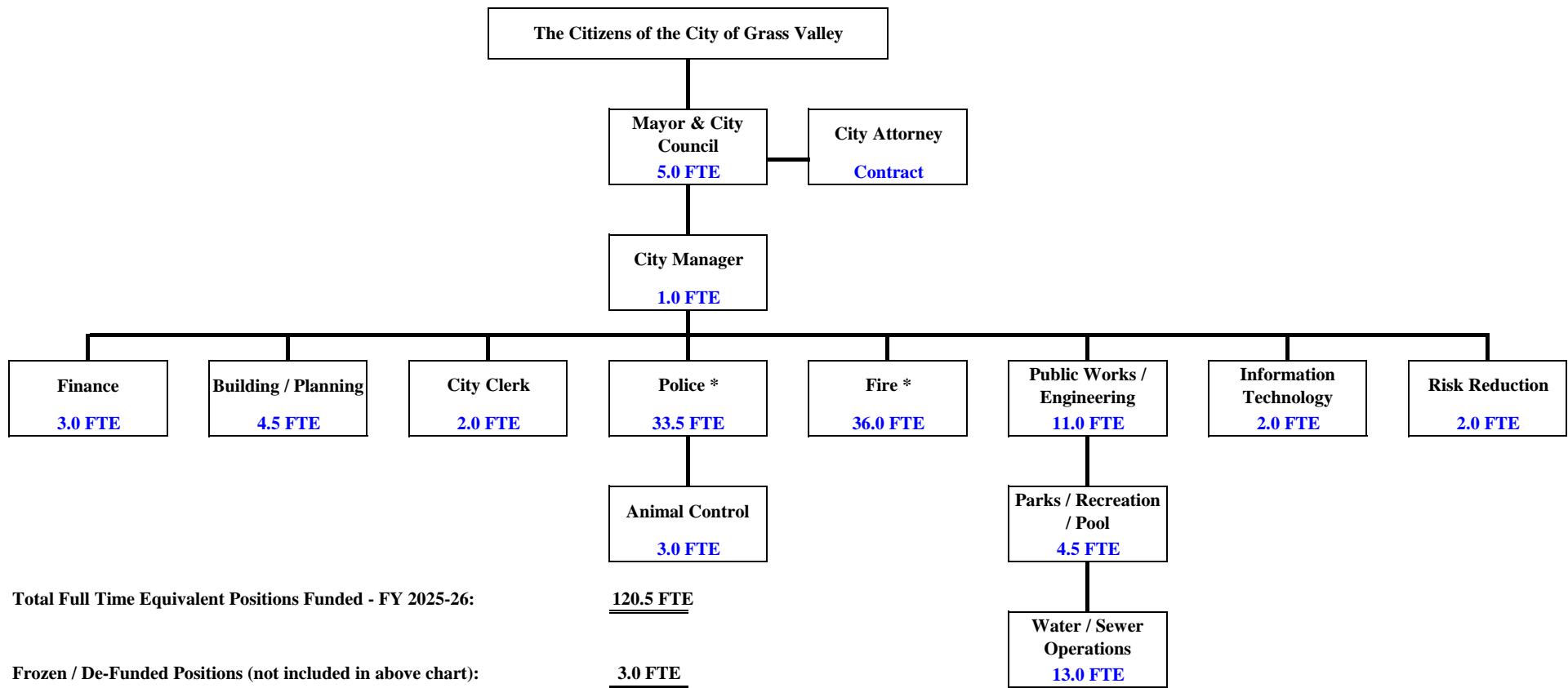
The City of Grass Valley traces its roots to the California Gold Rush and was officially incorporated in 1860. Nestled in the western foothills of the Sierra Nevada at an elevation of approximately 2,500 feet, Grass Valley is the largest city in western Nevada County. Covering 4.7 square miles, it is home to an estimated population of 14,065.

Grass Valley is renowned for the Empire Mine and North Star Mine - two of California's richest gold mines. Many of the early settlers were skilled tin miners from Cornwall, England, drawn by the demand for deep-rock mining expertise. These miners played a critical role, particularly in managing the complex task of dewatering deep mine shafts. The mines thrived during the Great Depression but temporarily shut down during World War II. After the war, rising production costs led to their eventual closure, ending nearly a century of gold production and leaving behind a rich legacy of tunnels, shafts, and history.

The historic core of Grass Valley, centered around Mill and Main Streets, still reflects its Gold Rush past. The City's early success in quartz mining laid the foundation for its role as the commercial hub of western Nevada County. Today, the Grass Valley/Nevada County Chamber of Commerce and the Downtown Business Association actively promote local business and tourism, preserving the city's vibrant heritage and economy.

Grass Valley continues to celebrate its Cornish roots with events like Cornish Christmas and St Piran's Day. Traditional pasties remain a local favorite, with recipes passed down from the original Cornish immigrants. The City is also proudly twinned with Bodmin, Cornwall, in the United Kingdom.





* Contracted Functions - Police / Fire:

- Dispatching Services
- Includes Nevada City Contracted Services Provided by City of Grass Valley

CITY OF GRASS VALLEY FISCAL YEAR 2025-26 BUDGET OVERVIEW

The following is a summary of the Fiscal Year 2025-26 Operating Budget, including a comparison with prior year estimated actuals and a discussion of any recommended changes. On May 27, 2025, the City Council adopted a Preliminary Budget for FY 2025-26 in accordance with City Charter requirements. The final budget presented herein incorporates updates to fund schedules previously provided and includes budgetary information for all citywide funds.

While the economy has stabilized in many areas, key financial pressures continue to affect the City's fiscal outlook. Persistent inflation has elevated energy costs, and the price of goods and services used across all departments. Additionally, volatility in CalPERS investment returns and rising amortization payments for unfunded pension liabilities continue to strain long-term financial planning. Citywide insurance premiums have also increased, further contributing to overall expenditure growth.

Given these factors, the City remains committed to proactive financial monitoring. Staff will return to Council on a quarterly basis following budget adoption to provide updates on revenue performance, spending trends, and any emerging fiscal risks within the City's major funds.

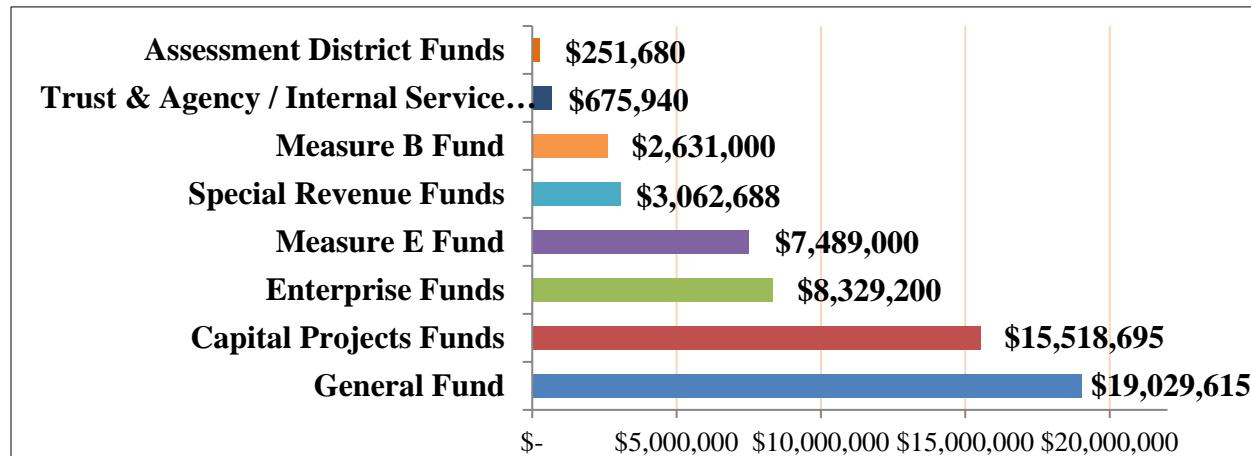
Estimated net operating revenues (excluding transfers) for FY 2025-26 are projected at \$46.95 million, an increase from the estimated \$39.51 million in FY 2024-25. Total planned expenditures for FY 2025-26 are \$60.66 million, compared to \$37.25 million anticipated for FY 2024-25.

Citywide Revenues

Total estimated revenues for Fiscal Year 2025-26 are projected to increase by approximately \$7.45 million compared to the estimated actuals for FY 2024-25. This growth in anticipated revenues is primarily due to two major sources. The first is the implementation of Measure B, which began generating revenue in October 2024. Fiscal Year 2025-26 will mark the first full year of Measure B collections, with estimated revenue totaling approximately \$806,000. The second source is one-time grant funding, totaling approximately \$5.21 million. These grants are expected from a variety of sources such as CMAQ, ATP, and ECRG, and will support several key projects including street rehabilitation, the Wolf Creek Trail Study, and the South Auburn and Colfax Roundabout.

Fiscal Year 2025-26 Budgeted Operating Revenues

Total Revenues = \$56,987,818 (net of transfers = \$46,953,692)



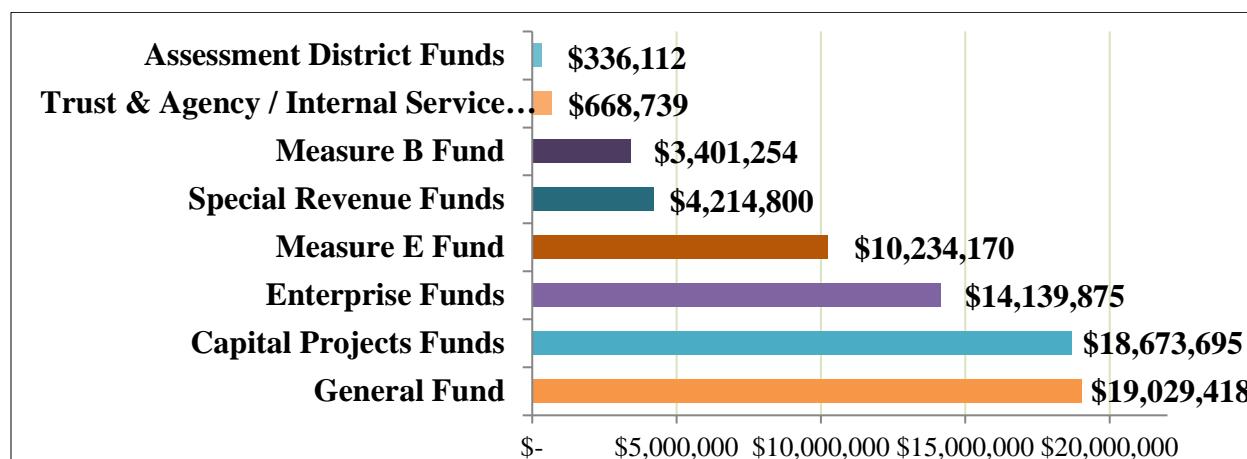
These revenues, in addition to transfers from other funds, are programmed to support the City's capital improvement program during FY 2025-26. Total capital expenditures for the year are projected to exceed \$22.59 million, reflecting the City's continued investment in infrastructure and community enhancements.

Citywide Expenditures

Anticipated expenditures for Fiscal Year 2025-26 are projected at \$60.66 million, net of interfund transfers. This reflects an increase of approximately \$23.41 million compared to the \$37.25 million projected by the end of FY 2024-25. Most of this increase is driven by the City's recommended \$22.59 million capital improvement program. Key projects included in the capital plan are the Wolf Creek Trail Study, Condon Parking Lot Restrooms, Loma Rica Trail Improvements, Magenta Drain Restoration, McCourtney Road Pedestrian Improvements, South Auburn Street Renovation, and the South Auburn and Colfax Roundabout.

It is also important to note that the FY 2025-26 budget includes full-year funding for all authorized positions, including those that are currently vacant. This approach ensures sufficient appropriation authority is available to support service levels and operational readiness, without assuming savings from unfilled positions. Budgeted expenditures by fund type are presented in the table below.

Fiscal Year 2025-26 Budgeted Operating Expenditures
Total Expenditures = \$70,698,063 (net of transfers = \$60,663,937)



Taken as a whole, the estimates above indicate that the City will spend approximately \$13.71 million more than it will collect in revenue during Fiscal Year 2025-26. This planned shortfall reflects the strategic use of carryover funds and existing fund balances, primarily earmarked for capital projects within specific funds. These investments are consistent with long-term priorities and are supported by accumulated resources designated for this purpose.

The budget outlined in this document provides a comprehensive view of citywide operations, organized by fund, and presents detailed financial plans for the upcoming fiscal year. These plans align with the strategic goals and policy direction established by the City Council.

The next section provides insight into the City's principal funds and how they support citywide operations.

General Fund

FY 2025-26 General Fund Preliminary Budget:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
FY 2024-25 Estimated Actuals	\$ 18,872,996	\$ 19,024,891	\$ (151,895)
FY 2025-26 Preliminary Budget	\$ 19,029,615	\$ 19,029,418	\$ 197

The FY 2025-26 Preliminary General Fund Budget includes projected revenues of \$19,029,615 and expenditures totaling \$19,029,418. This results in revenues exceeding expenditures by a small margin of \$197, primarily due to anticipated increases in insurance costs - including liability, property, and workers' compensation - as well as unfunded liability amortization expenses. Key revenue and expenditure impacts to the City's General Fund for FY 2025-26 are outlined below.

The FY 2025-26 budgeted revenue of \$19,029,615 represents an increase of approximately \$156,500 over the projected revenue for FY 2024-25, primarily due to:

- Projected 3.0% increase in property tax revenues, reflecting ongoing strength in the housing market and an increase in the State's Consumer Price Index (CPI).
- Higher franchise fee revenues, primarily driven by increased electricity fee collections resulting from rate adjustments.
- Stabilization of interest earnings, supported by the City's continued active participation in the investment market and sustained favorable interest rates.
- Creation of a new revenue account to track reimbursements for strike team deployments, improving transparency. A corresponding expenditure account has also been established.
- Minor reductions in reimbursement and refund accounts, due to the elimination of one-time reimbursements recorded in the prior year.
- Decreases in grant revenues, reflecting the conclusion of one-time funding received in FY 2024-25, including a UC Davis animal shelter grant and a NAAQMD grant for the purchase of a utility tractor.

The FY 2025-26 budgeted expenditures total \$19,029,418, reflecting an increase of approximately \$4,527 over projected FY 2024-25 expenditures. This modest increase is primarily due to the following factors:

- Funding for approved citywide labor costs increases.
- Operating materials budgets for many departments are held at FY 2024-25 levels to support budget stability.
- Increased costs for fuel and electricity.
- Higher contract amount with Nevada County Sheriff's Office for ongoing dispatch services.
- Rising expenses for workers' compensation and general liability insurance.
- Salary savings are anticipated due to a frozen position in the Finance Department and the conversion full-time positions in the Parks Department and the Building Department/Front Counter.

- \$50,000 reduction in Appropriation for Contingencies, from \$150,000 to \$100,000.

As part of the FY 2025-26 budget development process, it is important to note that the City maintains several key contingency reserves within the General Fund:

- CalPERS Pension Stabilization Reserve - \$1,500,000
- Other Post-Employment Benefits (OPEB) Reserve - \$500,000
- Capital and Deferred Maintenance Reserve - \$1,000,000
- Economic Contingency Reserve - \$2,500,000

These Assigned Reserves are intended to provide financial flexibility and stability in the following areas:

- Absorbing unexpected increases in pension or health benefit costs.
- Reducing the need to rely on General Fund discretionary revenues for urgent capital improvements and deferred maintenance; and
- Mitigating the impact of potential service level reductions during economic downturns.

As of the end of FY 2025-26, total General Fund reserves are estimated to be approximately \$8.21 million. Projected reserve balances as of June 30, 2026, are expected to include the following:

\$ 5,936,452	Designated Reserves
\$ <u>2,272,044</u>	Undesignated Reserves
<u>\$ 8,208,496</u>	Total General Fund Reserves

GF Measure E Sales Tax Fund

FY 2025-26 GF Measure E Sales Tax Fund Preliminary Budget:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
FY 2024-25 Estimated Actuals	\$ 7,389,569	\$ 6,356,602	\$ 1,032,967
FY 2025-26 Preliminary Budget	\$ 7,489,000	\$ 10,234,170	\$ (2,745,170)

The GF Measure E Sales Tax Fund (Measure E) accounts for the City's voter-approved 1-cent transactions and use tax, a general-purpose tax that supports police and fire services as well as streets and parks projects.

FY 2025-26, budgeted revenue is projected at \$7,489,000, representing an increase of approximately \$99,500 over the FY 2024-25 estimated revenues of \$7,389,569. This increase is primarily due to the establishment of a new revenue account to track reimbursements for strike team deployments, enhancing financial transparency. A corresponding expenditure account has also been created to accurately reflect related costs.

FY 2025-26 budgeted expenditures of \$10,234,170 represent an approximate \$3.88 million increase over estimated FY 2024-25 expenditures. This increase is primarily driven by the planned use of prior years' carryover fund balance to support various street and parks projects. In addition to the delivery and payment for a new fire truck - originally authorized in a prior fiscal year - Measure E funds are anticipated to support several key projects in the current year, including the Condon Parking Lot Restrooms, Loma Rica Trail Improvements, Magenta Drain Restoration (with

multiple funding sources), South Auburn Street Renovation (also with multiple funding sources), and \$1.20 million allocated to Street Pavement Rehabilitation.

The Measure E Fund provides funding for 19.5 full-time equivalent (FTE) positions - 10.5 FTE in the Police Department and 9 FTE in the Fire Department. All Measure E funded positions are fully budgeted and assumed to be filled for the entire FY 2025-26 period.

City staff will meet with the Measure E Oversight Committee to review key elements of the FY 2025-26 budget prior to its final adoption in June.

As of June 30, 2026, the Measure E Fund is projected to have an estimated fund balance of \$1,970,815. These remaining funds may be appropriated in future fiscal years to support any Measure E related purposes.

GF Measure B Sales Tax Fund

FY 2025-26 GF Measure B Sales Tax Fund Preliminary Budget:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
FY 2024-25 Estimated Actuals	\$ 1,825,000	\$ 668,899	\$ 1,156,101
FY 2025-26 Preliminary Budget	\$ 2,631,000	\$ 3,401,254	\$ (770,254)

The GF Measure B Sales Tax Fund (Measure B) accounts for the City's voter-approved 3/8-cent transactions and use tax, a general-purpose tax dedicated to reducing the risk of catastrophic wildfire and extreme weather. This is achieved through funding for additional firefighters, vegetation management, and emergency evacuation planning.

For FY 2025-26, projected revenue is \$2,631,000, while budgeted expenditures total \$3,401,254. As tax collection began in October 2024, FY 2025-26 will be the first full year of Measure B fund utilization. With programs just beginning in the prior fiscal year, approximately \$1.1 million in carryover fund balance is available to support current-year projects. These include a fuel reduction project in the Loma Rica area, the launch of a grant program to assist businesses and residents with fuel reduction efforts, the purchase of additional equipment to enhance project flexibility, and multiple fuel reduction initiatives to be identified throughout the year.

The GF Measure B Sales Tax Fund provides 11 full-time equivalent (FTE) positions - 2 in Risk Reduction and 9 in the Fire Department. All positions are fully budgeted and assumed to be filled for the entire FY 2025-26 period.

City staff has met with the Measure B Oversight Committee to review key elements of the FY 2025-26 budget prior to its anticipated adoption in June.

As of June 30, 2026, the Measure B Fund is projected to have an estimated fund balance of \$386,000, to be appropriated in future fiscal years to support any Measure B related initiatives.

Water Enterprise Fund

FY 2025-26 Water Enterprise Fund Preliminary Budget:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
FY 2024-25 Estimated Actuals	\$ 2,602,404	\$ 3,020,704	\$ (418,300)
FY 2025-26 Preliminary Budget	\$ 2,688,200	\$ 3,708,779	\$ (1,020,579)

FY 2025-26 Water Enterprise Fund revenues are projected to be slightly higher than the prior year's budget, primarily due to the approved increase in water rates as outlined in the adopted Water Rate Study. Expenditures for FY 2025-26 are recommended to be approximately \$602,000 higher than the previous year, mainly due to ongoing maintenance needs at the water treatment plant and a capital project to replace the water main as part of the South Auburn Street renovation.

This fiscal year also marks the final lease payment - totaling \$161,188 - for the automated meter reading equipment purchased in 2011.

The Water Enterprise Fund is projected to end FY 2025-26 with a fund balance of approximately \$1.32 million. Of this amount, roughly \$1.21 million is reserved for specific purposes, leaving an unreserved balance of around \$108,000. This projection assumes completion of all planned maintenance and capital projects by year-end.

Sewer Enterprise Fund

FY 2025-26 Sewer Enterprise Fund Preliminary Budget:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
FY 2024-25 Estimated Actuals	\$ 5,663,744	\$ 5,361,248	\$ 302,496
FY 2025-26 Preliminary Budget	\$ 5,641,000	\$ 10,431,096	\$ (4,790,096)

FY 2025-26 Sewer Enterprise Fund revenues are projected to be slightly higher than those budgeted in FY 2024-25, primarily due to the approved sewer rate increase as outlined in the adopted Sewer Rate Study. Expenditures for FY 2025-26 are recommended to increase by approximately \$5.09 million over the prior year, largely due to the carryover of several major capital projects, including Annual Wastewater Treatment Plant Upgrades, the Slate Creek Lift Station, and the Taylorville Lift Station.

This fiscal year also marks the final lease payment of \$52,307 for the automated meter reading equipment purchased in 2011, as well as the final payment of \$566,794 on the 2011 Wastewater Refunding Bonds, originally issued on August 1, 2011.

The Sewer Enterprise Fund is anticipated to end FY 2025-26 with a fund balance of approximately \$4.65 million. Of this amount, \$4.38 million is reserved for specific purposes, leaving an unreserved balance of about \$270,000. This projection assumes that all planned capital projects are completed by the end of the fiscal year.

State of California Gas Tax Fund

FY 2025-26 State of California Gas Tax Fund Preliminary Budget:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
FY 2024-25 Estimated Actuals	\$ 795,743	\$ 420,233	\$ 375,510
FY 2025-26 Preliminary Budget	\$ 830,481	\$ 1,491,700	\$ (661,219)

The State of California Gas Tax Fund (Gas Tax Fund) accounts for revenues received from the Highway User Tax Account (HUTA), SB-1 Road Maintenance and Rehabilitation Account (RMRA), and pass-through funding from the Nevada County Transportation Commission (NCTC). These revenues are restricted for eligible transportation-related expenditures.

For FY 2025-26, Gas Tax revenues are projected to be approximately \$34,700 higher than those

anticipated in FY 2024-25, due to scheduled rate increases outlined in SB-1. Expenditures from the Gas Tax Fund are expected to increase by approximately \$1.05 million in the upcoming fiscal year, driven by planned investments in street maintenance, sidewalk repairs, and partial funding of the South Auburn Street Renovation Project, which is supported by multiple funding sources.

The Gas Tax Fund is projected to end FY 2025-26 with a fund balance of approximately \$4,441.

Traffic Safety Fund

FY 2025-26 Traffic Safety Fund Preliminary Budget:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
FY 2024-25 Estimated Actuals	\$ 223,808	\$ 223,808	\$ 0
FY 2025-26 Preliminary Budget	\$ 216,700	\$ 216,700	\$ 0

The Traffic Safety Fund accounts for revenues from parking citations and transfers from the Gas Tax Fund, which are used to cover streetlight utility costs. Revenues for FY 2025-26 are expected to remain relatively consistent with those anticipated in FY 2024-25. Similarly, appropriations are projected to remain largely unchanged from the prior year.

It is expected that the Traffic Safety Fund will have no remaining fund balance at the end of FY 2025-26, as incoming revenues are fully allocated to support the fund's required expenditures.

Development Fee Projects Fund

FY 2025-26 Development Fee Project Fund Preliminary Budget:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
FY 2024-25 Estimated Actuals	\$ 272,148	\$ 0	\$ 272,148
FY 2025-26 Preliminary Budget	\$ 75,000	\$ 565,000	\$ (490,000)

The Development Fee Project Fund accounts for the receipt AB-1600 Development Impact Fees, which are designated for nexus-based future projects that mitigate the impacts of new development.

Development Fee Project Fund revenues for FY 2025-26 are expected to include only interest earnings, estimated at \$75,000. Given the unpredictable nature of development activity and fee collections, the budget may be updated periodically throughout the fiscal year as new information becomes available.

At this time, the following projects are planned to be funded by development impact fees during FY 2025-26: the Storm Drain Master Plan, the Bennett & Ophir Circulation Project, and the Centennial Drive Realignment. If any of these projects are not completed within the fiscal year, the associated appropriations will likely be carried forward into FY 2026-27.

The Development Fee Project Fund is projected to have approximately \$1.98 million available for specific projects at the end of FY 2025-26.

Capital Improvements Projects Fund

FY 2025-26 Capital Improvements Projects Fund Preliminary Budget:

	Revenues	Expenditures	Net
FY 2024-25 Estimated Actuals	\$ 1,240,098	\$ 1,147,156	\$ 92,942
FY 2025-26 Preliminary Budget	\$ 15,198,695	\$ 15,198,695	\$ 0

The Capital Improvements Projects Fund accounts for most non-enterprise capital projects citywide. Some projects are fully funded through the General Fund or the Measure E Fund and, as such, are not included in the Capital Projects Fund. Capital projects are typically supported by non-discretionary revenue sources such as grants and fees, as well as transfers in from other City funds.

For FY 2025-26, Capital Improvements Projects Fund revenues and expenditures are both estimated at \$15.20 million. Project budgets have been updated to reflect the most current cost estimates and available funding.

New and continuing projects included in the Capital Improvements Projects Fund for FY 2025-26 include the Wolf Creek Trail Study, Condon Parking Lot Restrooms, Loma Rica Trail Improvements, Magenta Drain Restoration, McCourtney Road Pedestrian Improvements, South Auburn Street Renovation, and the South Auburn & Colfax Roundabout.

These projects are funded through a combination of specific grant sources - such as CMAQ, ATP, and ECRG - and transfers from other City funds, including the General Fund, Measure E, Gas Tax Fund, Traffic Safety Fund, Developer Fee Impact Fund, Water Enterprise Fund, and Special Projects Fund.

Special Projects Fund

FY 2025-26 Special Projects Fund Preliminary Budget:

	Revenues	Expenditures	Net
FY 2024-25 Estimated Actuals	\$ 323,213	\$ 985,000	\$ (661,787)
FY 2025-26 Preliminary Budget	\$ 320,000	\$ 3,475,000	\$ (3,155,000)

The Special Projects Fund accounts for capital projects that are supported by designated revenue sources outside of the City's primary operating funds. For FY 2025-26, anticipated revenues include interest earnings and Regional Transportation Mitigation (RTMF) fees received from the County of Nevada.

In FY 2021-22, the City issued \$6 million in debt specifically for future park improvements. Of that amount, approximately \$3 million has already been used. For FY 2025-26, it is recommended that the remaining \$3 million be allocated toward the Centerville Bike Park, Lyman Gilmore Lighting and Improvements, and Condon Park Baseball Improvement Projects.

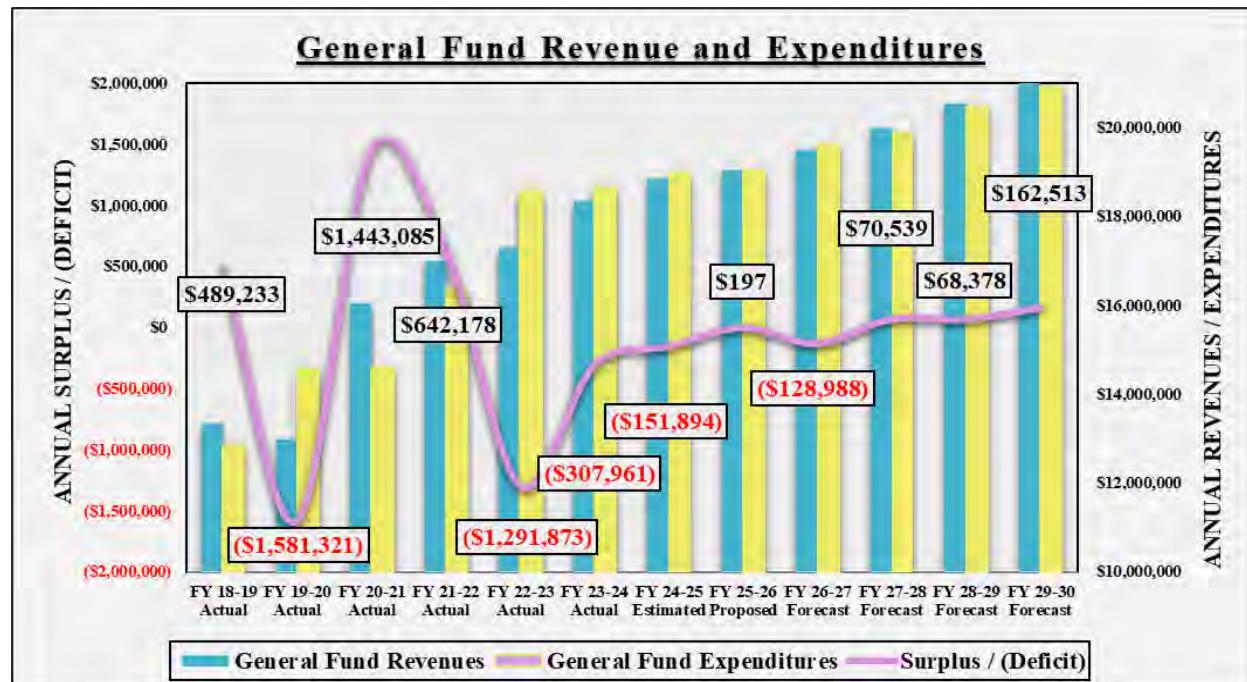
The Special Projects Fund is projected to have a remaining fund balance of approximately \$2.45 million as of June 30, 2026, which may be used to support future capital projects.

General Fund Multi-Year Forecast

To evaluate the City's long-term capacity to sustain current service levels and program delivery, a Multi-Year Forecast has been developed for the General Fund, which serves as the primary funding source for most non-enterprise municipal services. This forecast functions as a strategic planning tool to assess fiscal sustainability over time.

The model incorporates a range of known cost drivers, including negotiated salary adjustments, projected increases in CalPERS retirement contributions, annual allocations for capital projects and ongoing infrastructure maintenance, and modest growth in other operational costs. On the revenue side, the forecast applies conservative growth assumptions to key discretionary revenue sources such as property tax, sales tax, transient occupancy tax, and franchise fees.

The purpose of the forecast is to provide a clear picture of the City's ability to maintain existing service levels under anticipated economic conditions and to inform long-term financial planning decisions.



As illustrated in the forecast model, the General Fund is projected to close Fiscal Year (FY) 2025-26 with a modest surplus of \$197. While a slight deficit is anticipated in FY 2026-27, forecasted activity beginning in FY 2027-28 and beyond suggests a return to positive annual balances, assuming current revenue and expenditure trends continue.

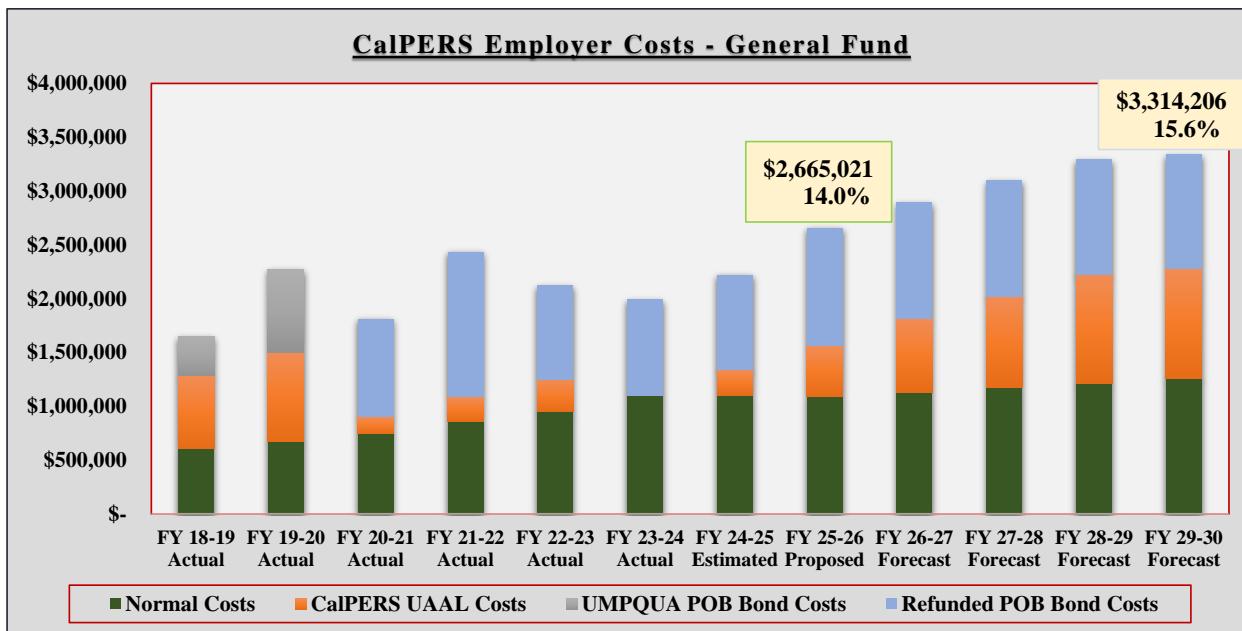
These projections incorporate several conservative fiscal planning assumptions, including scheduled salary step increases based on current labor agreements, estimated personnel costs, and moderate growth in general expenditures. Importantly, the model includes an annual contingency appropriation of \$100,000 beginning in FY 2025-26 to help offset unforeseen budgetary pressures.

The forecast also assumes the potential return of dispatch services to in-house operations. While no formal action has been taken, staff will evaluate this possibility further over the coming year. Should the City Council decide to bring dispatch services back under City control, the associated costs are anticipated to be absorbed within the long-term projections.

CalPERS-related expenditure remains one of the most significant drivers of General Fund costs. Based on current actuarial projections and employer rate schedules, annual pension-related costs for both safety and miscellaneous classifications are expected to range between approximately \$2.66 million and \$3.33 million through FY 2029-30. These figures reflect both the normal cost and required unfunded accrued liability (UAL) payments. It is important to note that the forecast

includes only salary increases formally approved by the City Council, along with a modest escalation assumption, meaning actual pension costs could vary depending on labor negotiations and staffing changes.

Additionally, CalPERS has indicated the potential for rate volatility in the out-years, particularly as investment returns fluctuate and demographic assumptions evolve. As a result, pension costs may rise at a faster pace than currently modeled, representing a long-term fiscal risk.



This forecast does not account for staffing or capital improvement costs funded by the Measure E Sales Tax Fund, including 19.5 public safety positions and extensive street rehabilitation and park enhancement projects. If Measure E revenues were to decline or become unavailable, the General Fund would likely need to absorb approximately \$3.38 million in ongoing annual personnel costs related to Measure E-funded staffing. This would significantly impact the City's ability to maintain a balanced General Fund without corresponding reductions in services or additional revenue sources.

Although the forecast suggests an improving fiscal outlook beginning in FY 2027-28, caution is warranted. Economic uncertainty, cost pressures from CalPERS, and potential funding gaps related to Measure E obligations all present meaningful long-term challenges. Continued conservative fiscal management and regular updates to the forecast model will be essential in ensuring long-term sustainability of General Fund operations.

CITY OF GRASS VALLEY
FISCAL YEAR 2025-26 FINAL BUDGET
SCHEDULE OF FUNDS PRESENTED

Fund	Description
General Fund	The City's primary operating fund. It accounts for all financial activities not legally or administratively required to be recorded in other funds.
GF Measure E Sales Tax Fund	Memo fund to the General Fund established to track revenue from the one-cent sales tax measure approved by voters in 2018. Funds support public safety, parks, street maintenance, and related services.
GF Measure B Sales Tax Fund	Memo fund to the General Fund was created to account for the 3/8-cent sales tax measure passed by voters in 2024. Revenues are designated for additional firefighters, vegetation management, and emergency evacuation planning.
<i>Enterprise Funds:</i>	
Water Enterprise Fund	Accounts for the operation, maintenance and capital improvements of the City's water treatment and distribution system.
Sewer Enterprise Fund	Accounts for the operation, maintenance and capital improvements of the City's wastewater treatments plant and collections facilities.
<i>Special Revenue Funds:</i>	
State of California Gas Tax Fund	Tracks state gas tax revenues allocated for street maintenance, including RMRA (Road Maintenance & Rehabilitation Act) and funds per Streets and Highways Code Sections 2105, 2106, 2107, and 2107.5.
Traffic Safety Fund	Accounts for revenues supporting traffic enforcement, accident prevention, and associated equipment.
Fire Reserve Fund	Manages funds received - typically from Fire Strike Team participation - for fire equipment replacement and maintenance.
Police Avoid Five DUI Grant Fund	Accounts for grant revenue supporting DUI prevention initiatives.
EPA Brownfield Site Grant Fund	Tracks expenditures and reimbursements for EPA-approved environmental projects.

**CITY OF GRASS VALLEY
FISCAL YEAR 2025-26 FINAL BUDGET
SCHEDULE OF FUNDS PRESENTED**

Fund	Description
Developer Fee Project Fund	Accounts for fees collected from development projects to offset impacts on City infrastructure and public services.
Vehicle Replacement Fund	Supports the City's vehicle replacement program; costs are allocated to user departments.
Elizabeth Daniels Park Fund	Accounts for revenues and expenses related to the maintenance and operation of Elizabeth Daniels Park.
Animal Shelter Fund	Tracks funds received for operation and support of the Animal Shelter.

Capital Projects Funds:

Capital Improvement Projects Fund	Supports the construction and acquisition of City-owned public facilities and major infrastructure.
Special Projects Fund	Designated for the construction and development of specific one-time capital projects.

Maintenance Assessment District Funds:

All funds in this category track revenues and expenditures for the maintenance of landscaping, lighting, and infrastructure within their respective district boundaries:

Whispering Pines Landscaping & Lighting Fund
 Litton P. 1 L&L Fund
 Morgan Ranch Landscaping & Lighting Fund
 Ventana Sierra Landscaping & Lighting Fund
 Scotia Pines Landscaping & Lighting Fund
 MA Dist. 2003-1 (Morgan Ranch Unit 7) Fund
 MR West BAD No 2010-1 Fund
 MR West L&L No. 1988-2 Annex Fund
 Ridge Meadows L&L 2016-1 Fund
 Ridge Meadows BAD 2016-1 Fund
 Loma Rica Ranch Landscaping & Lighting Fund

**CITY OF GRASS VALLEY
FISCAL YEAR 2025-26 FINAL BUDGET
SCHEDULE OF FUNDS PRESENTED**

Fund	Description
<i>Trust & Agency / Internal Service Funds:</i>	
Downtown Assessment District	Used for beautification, maintenance, and improvement of the Downtown Assessment area.
GV Successor Agency Fund	Accounts for the dissolution of the former Grass Valley Redevelopment Agency pursuant to ABX1 26 (effective October 2011).
<i>HOME / Housing Funds:</i>	
These funds track revenues, expenditure, and loan receivables for housing programs funded by HOME grants:	
02-HOME-0586 Glenbrook Apts.	
09-HOME-6272 1 st Time Homebuyers	
12-HOME-8564 First Time Homebuyers	
HOME Grant 1 st Time Homebuyers	
99-HOME-0369 First Time Homebuyers	
00-HOME-0461 Fund Cedar Park Apts.	
00-HOME-14968 FTHB	
<i>CDBG Block Grant Funds:</i>	
These funds account for revenues, expenditures, and loans associated with Community Development Block Grant (CDBG) programs:	
04-STBG-1960 TIG Housing Rehabilitation	
CDBG	
CDBG Revolving Fund	
Revolving Loan Fund – Business Loans	
82-STBG-004 - CDBG Fund	
86-STBG-217 – CDBG Fund	
95-STBG-897 – Housing and Instructure	
99-STBG-1362 – Housing & Child Care Center	
CDBG Housing and Doris Drive	
Housing Rehab – 04-STBG-1900	

City of Grass Valley
Fiscal Year 2025-26 Final Budget
Capital Outlay / Project Reconciliation

Fund	Capital Outlay / Project	Outlay	Project
<u>General Fund</u>			
	Tree Removal / City Hall Parking Lot		\$ 24,000
<u>Measure E Fund</u>			
• Police	Police Vehicles Leases	\$ 244,076	
	Police Equipment / Buildouts	52,500	
• Fire	Fire Truck	\$ 700,000	
	Fire Staff Vehicle	80,000	
• Parks	Measure E Park Projects		\$ 70,000
<u>Water Fund</u>			
	Water Treatment Plan Maintenance		\$ 430,000
	Annual Water Maintenance		150,000
<u>Sewer Fund</u>			
	Flygt Controllers for Lift Stations	\$ 125,000	
	Replace Camera Van	350,000	
	NPDES 2018-13 Project		\$ 60,000
	Sewer Lining Project		1,600,000
	Annual Sewer Maintenance		100,000
	Annual WWTP Project		1,850,000
	Taylorville Lift Station		400,000
	Sewer Main Replacement Project		460,000
	Slate Creek Lift Station		700,000
<u>Capital Projects Fund</u>			
	Storm Drainage Master Plan		\$ 300,000
	Annual Street Maintenance Projects		190,000
	Annual Street Rehabilitation Projects		965,000
	Annual Storm Drain Maintenance Projects		50,000
	Equitable Community Revitalization Grant		1,996,195
	NCTC Planning		7,500
	Wolf Creek Trail Study		200,000
	Mill Street Parking Lot		25,000
	McCourtney Road Pedestrian Improvements		1,255,000
	Bennett & Ophir Circulation		100,000
	Centennial Drive Realignment		165,000
	Church Street Parking Restrooms		475,000
	Annual Sidewalk & Accessibility Projects		20,000

Playground Maintenance	35,000
Measure E Street Rehabilitation Projects	1,200,000
Measure E Park Projects	1,130,000
South Auburn & Colfax Roundabout	1,250,000
Magenta Drain Restoration Project	385,000
South Auburn Street Renovation	2,450,000
Park Projects – Miscellaneous	3,000,000
 Citywide Capital Outlay / Project Totals:	 <u>\$ 1,551,576</u>
	<u>\$ 21,042,695</u>
	<u>\$ 22,594,271</u>

Note: The information presented identifies the funds in which each capital outlay or project is fully appropriated. Projects with multiple funding sources, reflected as transfers in and out, are shown within the fund where the full project is accounted for.

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

Fund - Description	Total Fund Balance 6/30/2024	---FY 2024-25 Estimated---		Estimated Fund Balance 6/30/2025	---FY 2025-26 Proposed---		Estimated Fund Balance 6/30/2026	
		Fiscal Year 2024-25			Revenues	Expenditures		
100 - General Fund	\$ 8,360,194	\$ 18,872,996	\$ 19,024,891	\$ 8,208,299	\$ 19,029,615	\$ 19,029,419	\$ 8,208,496	
200 - GF Measure E Sales Tax Fund	3,683,018	7,389,569	6,356,602	4,715,985	7,489,000	10,234,170	1,970,815	
207 - GF Measure B Sales Tax Fund	-	1,825,000	668,899	1,156,101	2,631,000	3,401,254	385,847	
<i>Enterprise Funds</i>								
500 - Water Enterprise Fund	\$ 2,756,051	\$ 2,602,404	\$ 3,020,704	\$ 2,337,751	\$ 2,688,200	3,708,779	\$ 1,317,172	
510 - Sewer Enterprise Fund	9,139,350	5,663,744	5,361,248	9,441,846	5,641,000	10,431,096	4,651,750	
<i>Special Revenue Funds</i>								
201 - State of California Gas Tax Fund	\$ 290,150	\$ 795,743	\$ 420,233	\$ 665,660	\$ 830,481	\$ 1,491,700	\$ 4,441	
202 - Traffic Safety Fund	-	223,808	223,808	-	216,700	216,700	-	
203 - Fire Reserve Fund	187,285	203,030	94,236	296,079	105,000	100,000	301,079	
204 - Police Avoid Five DUI Grant Fund	-	-	-	-	-	-	-	
205 - EPA Brownfield Site Assessment Fund	(3,743)	61,186	60,387	(2,944)	177,006	174,062	-	
206 - Developer Fee Project Fund	2,201,162	272,148	-	2,473,310	75,000	565,000	1,983,310	
225 - Vehicle Replacement Fund	13,877	8,400	11,788	10,489	400	11,797	(908)	
260 - Proposition 64 PH&S Grant Program	(217,577)	759,437	567,134	(25,274)	1,655,541	1,655,541	(25,274)	
450 - Elizabeth Daniels Park Fund	104,886	2,500	-	107,386	2,500	-	109,886	
451 - Animal Shelter Fund	2,183	60	-	2,243	60	-	2,303	
<i>Capital Projects Funds</i>								
300 - Capital Improvements Projects Fund	\$ (621,555)	\$ 1,240,098	\$ 1,147,156	\$ (528,613)	\$ 15,198,695	\$ 15,198,695	\$ (528,613)	
310 - Special Projects Fund	6,271,628	323,213	985,000	5,609,841	320,000	3,475,000	2,454,841	
<i>Assessment District Funds</i>								
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 F	-	-	695	(695)	160,261	121,298	38,268	
<i>Trust & Agency / Internal Service Funds</i>								
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 Proposed Budget

Fund - Description	Total Fund Balance 6/30/2024	---FY 2024-25 Estimated---		Estimated Fund Balance 6/30/2025	---FY 2025-26 Proposed---		Estimated Fund Balance 6/30/2026
		Fiscal Year 2024-25 Revenues	Expenditures		Fiscal Year 2025-26 Revenues	Expenditures	
CDBG & HOME Loan / Program Income Funds							
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

Total Budget (Excluding CDBG & HOME):	Total Fund Balance 6/30/2024	---FY 2024-25 Estimated---		Estimated Fund Balance 6/30/2025	---FY 2025-26 Proposed---		Estimated Fund Balance 6/30/2026
		Fiscal Year 2024-25 Revenues	Expenditures		Fiscal Year 2025-26 Revenues	Expenditures	
General Fund	\$ 8,360,194	\$ 18,872,996	\$ 19,024,891	\$ 8,208,299	\$ 19,029,615	\$ 19,029,419	\$ 8,208,496
Measure E Fund	3,683,018	7,389,569	6,356,602	4,715,985	7,489,000	10,234,170	1,970,815
Measure B Fund	-	1,825,000	668,899	1,156,101	2,631,000	3,401,254	385,847
Enterprise Funds	11,895,401	8,266,148	8,381,953	11,779,596	8,329,200	14,139,875	5,968,922
Special Revenue Funds	2,578,223	2,326,312	1,377,586	3,526,949	3,062,688	4,214,800	2,374,837
Capital Projects Funds	5,650,073	1,563,311	2,132,156	5,081,228	15,518,695	18,673,695	1,926,228
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
Total:	\$ 33,000,250	\$ 40,934,915	38,682,530	\$ 35,252,635	\$ 56,987,818	70,698,064	\$ 21,542,389
LESS: Transfers:		\$ (1,428,063)	(1,428,063)		\$ (10,034,126)	(10,034,126)	
Total Operating Budget Net of Transfers:		\$ 39,506,852	37,254,467		\$ 46,953,692	60,663,938	

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

REVENUES	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed Budget FY 2025-26
Taxes & Assessments	\$ 13,110,056	13,288,816	13,929,123	14,265,752	14,613,296
Licenses & Permits	260,937	287,918	264,756	273,897	262,724
Franchises	916,545	991,507	1,010,504	1,035,470	1,066,025
Fines & Forfeitures	28	171	432	1,038	200
Charges for Services	651,026	520,356	619,486	652,921	680,145
Intergovernmental	579,359	656,237	354,170	326,387	555,000
Use of Money & Property	(90,715)	67,450	382,438	292,482	290,052
Reimbursements	1,015,953	959,109	1,294,498	1,352,875	1,286,747
Miscellaneous Revenue	1,471,931	53,479	52,562	209,916	35,000
Transfers In	473,911	466,970	453,855	462,258	240,426
TOTAL REVENUES	\$ 18,389,031	17,292,013	18,361,824	18,872,996	19,029,615
EXPENDITURES					
City Council (101)	\$ 45,194	77,938	57,012	62,950	62,924
City Manager (102)	344,265	372,011	367,821	443,134	453,603
Human Resources (103)	17,418	36,544	25,331	24,000	30,000
Finance (104)	532,773	550,711	465,197	499,126	377,416
Information Technology (105)	152,146	337,029	383,438	395,575	440,626
City Attorney (106)	275,662	387,818	367,486	236,250	236,250
Police Department (201)	5,279,308	5,446,921	6,068,553	6,037,408	6,075,208
Animal Services (202)	211,125	282,385	260,639	279,188	277,732
Fire Department (203)	3,283,482	3,761,920	4,112,354	4,127,986	4,346,406
Community Development - Planning (301)	453,687	475,742	311,861	316,271	370,817
Community Development - Building (302)	434,439	494,801	467,140	453,534	382,294
Public Works - Administration & Engineering (401)	333,302	327,616	410,834	436,823	328,886
Public Works - Streets Maintenance (402)	504,116	496,744	592,128	496,536	540,009
Public Works - Fleet Services (403)	261,302	312,349	277,692	379,459	331,523
Public Works - Facilities (404)	144,682	138,970	154,009	134,590	125,007
Public Works - Capital (406)	-	-	22,299	10,850	-
Parks and Recreation - Administration (501)	303,137	570,469	617,794	635,318	604,051
Parks and Recreation - Swimming Pool (502)	19,604	128,277	196,969	148,346	119,000
Parks and Recreation - Recreation (503)	104,552	27,111	50,371	43,291	20,560
Non-Departmental (601)	1,814,254	2,118,393	1,807,839	2,213,045	2,288,246
Debt Service (601)	2,862,913	1,446,701	1,469,455	1,451,211	1,433,862
Appropriation for Contingency (601)	278,772	164,874	111,612	150,000	100,000
Transfers Out (601)	45,501	628,556	71,957	50,000	85,000
TOTAL EXPENDITURES	\$ 17,701,634	18,583,880	18,669,791	19,024,891	19,029,419
Excess / (Deficit) of Revenues over Expenditures	\$ 687,397	(1,291,867)	(307,967)	(151,895)	197
Beginning Fund Balance	\$ 9,272,631	9,960,028	8,668,161	8,360,194	8,208,299
Ending Fund Balance	\$ 9,960,028	8,668,161	8,360,194	8,208,299	8,208,496
Less - Designated Reserves:					
Police Department Property Deposits	\$ 69,431	22,846	-	-	-
Asset Forfeiture Funds	9,252	-	-	-	-
Narcotics Investigation	12,823	-	-	-	-
North Star Rock Road Mitigation	16,543	-	-	-	-
Infrastructure Repair and Replacement	19,187	-	-	-	-
Tree Preservation	10,700	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	22,167	14,232	14,232	16,599	16,599
PSPS Grant (Fuel Station) Reserve	187,051	-	-	-	-
PEG Reserves	-	93,594	3,941	13,941	23,941
Corporation Yard Remodel Funds	400,000	267,051	267,051	82,051	82,051
Nevada City Fire Apparatus Funds	25,000	25,000	25,000	50,000	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	\$ 6,500,314	6,161,584	6,049,085	5,901,452	5,936,452
Amount Not Obligated at Year End	\$ 3,459,714	2,506,577	2,311,109	2,306,847	2,272,044

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

Description	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Secured & Unsecured Property Taxes	\$ 3,057,833	3,220,979	3,347,070	3,510,000	3,665,300
Supplemental Property Taxes	-	167,438	111,588	55,000	60,000
Property Tax Homeowners Exemption (HOPT)	20,490	23,315	20,628	20,946	20,946
Property Tax in Lieu of VLF	1,437,038	1,503,671	1,561,713	1,642,012	1,691,272
RPTTF Residual Property Tax Distributions	311,452	256,239	506,610	505,000	512,575
Real Estate Transfer Taxes	110,037	66,225	64,649	81,631	82,447
Sales Tax	7,874,242	7,761,819	7,850,805	7,675,000	7,780,000
Sales Tax Payment to Nevada County	(1,185,867)	(1,158,880)	(1,028,389)	(1,005,425)	(1,019,180)
Proposition 172 Public Safety Augmentation	169,424	157,009	147,664	146,454	150,200
Transient Occupancy Tax	1,058,697	1,033,199	1,033,225	1,100,000	1,116,500
Fire Department Assessments	256,710	257,802	276,451	310,135	313,236
Cannabis Excise Tax	-	-	37,109	225,000	240,000
TOTAL TAXES & ASSESSMENTS	\$ 13,110,056	13,288,816	13,929,123	14,265,752	14,613,296
Business Licenses	\$ 200,044	200,703	201,877	200,000	202,000
Animal Licenses	7,600	5,040	2,502	4,000	4,000
MVLF Residual Fees	14,856	13,958	16,820	21,459	21,888
SB-1186 Fee (ADA)	7,935	7,234	7,006	-	-
Fire Department Permits	4,920	1,925	1,320	1,795	1,500
Police Department Permits	10,234	27,233	4,220	17,500	5,000
Tobacco Licenses	3,100	3,000	3,100	3,292	3,000
Gaming Licenses	1,336	1,336	1,336	1,336	1,336
Bicycle Licenses	1	1	-	1	-
Tree Removal Permits	2,964	4,760	4,390	4,514	4,000
Parking Lot Permits	7,947	22,728	22,185	20,000	20,000
TOTAL LICENSES & PERMITS	\$ 260,937	287,918	264,756	273,897	262,724
PG&E Franchise Fee	\$ 172,721	205,383	226,011	267,970	280,000
Cable TV Franchise Fee	215,696	234,122	192,517	150,000	150,000
Solid Waste Franchise Fee	528,128	552,002	591,976	617,500	636,025
TOTAL FRANCHISES	\$ 916,545	991,507	1,010,504	1,035,470	1,066,025
Business License Penalties	\$ 28	171	432	438	200
Code Enforcement Penalties	-	-	-	600	-
TOTAL FINES & FOREFEITURES	\$ 28	171	432	1,038	200
Planning Fees	\$ 202,123	53,070	52,799	85,000	70,000
Building Fees	270,482	350,746	336,067	360,000	340,000
Fire Department Plan Check Fee	24,911	15,258	18,663	18,500	16,000
Fire Department Miscellaneous	1,921	215	20,490	16,624	10,000
Police Department Miscellaneous	12,065	12,053	17,688	12,785	12,000
Police Department Vehicle Abatement	46,980	(9,521)	40,841	20,000	30,000
Police Dept - Report Copies	774	1,022	993	1,112	500
Police Dept - Repossession Fees	90	15	5	165	75
Parking Revenues	10,436	7,073	5,762	12,000	90,000
Engineering Fees	13,044	31,177	25,781	25,000	15,000
Mill Street Encroachment Permit	6,932	1,743	21,525	20,345	20,000
Animal Shelter - Dogs Redeemed	27,824	19,547	13,862	15,000	12,000
Animal Shelter - Other Revenues	500	-	-	3,685	2,000
Parks - Field Rentals	19,648	23,108	38,652	40,000	40,400
Parks - Building Rentals	-	9,305	17,019	17,705	17,170
Parks - Other Fees and Charges	13,296	5,545	9,339	5,000	5,000
TOTAL CHARGES FOR SERVICES	\$ 651,026	520,356	619,486	652,921	680,145

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

Description	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Police - Other Grants	\$ -	25,000	-	-	-
COPS Grant - SLESF	307,495	190,271	186,159	194,663	180,000
Misc. State Grants	70,514	118,682	-	-	-
Police POST Reimbursements	24,978	18,143	25,006	6,724	-
NJUHS Policing Agreement	45,000	90,000	120,000	120,000	120,000
Strike Team Reimbursements	-	23,066	-	-	250,000
CalVIP Grant	122,372	182,075	(51,022)	-	-
Beverage Recycling Program	5,000	5,000	5,000	5,000	5,000
SB 1383 - Mandatory Organic Waste	-	-	69,027	-	-
State Highway Funds	4,000	4,000	-	-	-
TOTAL INTERGOVERNMENTAL	\$ 579,359	656,237	354,170	326,387	555,000
Interest Earnings	\$ 37,983	160,778	268,058	280,000	280,000
Unrealized Gain / Loss Investment	(139,046)	(100,602)	99,694	-	-
City Hall Rentals	10,348	7,164	13,696	11,262	9,552
Fire Facility Rentals	-	110	990	1,220	500
TOTAL USE OF MONEY & PROPERTY	\$ (90,715)	67,450	382,438	292,482	290,052
NCCFD Reimbursements	\$ 289,190	19,780	-	-	-
Nevada City Animal Control Reimbursement	27,984	32,663	48,958	48,415	48,415
Police - Administrative Fee Reimbursement	2,705	5,830	6,315	6,615	5,000
Police - Expense Reimbursement	7,698	331	72,247	16,000	7,000
Fire Department Response Reimbursement	617,265	891,181	949,473	970,000	1,007,332
General Expense Reimbursement	71,111	9,324	217,505	311,845	219,000
TOTAL REIMBURSEMENTS	\$ 1,015,953	959,109	1,294,498	1,352,875	1,286,747
Animal Control - Grants / Donations	\$ 9,146	5,268	2,076	43,330	2,000
Miscellaneous Grants / Donations	-	100	-	50,000	-
Unclaimed Property	32,994	12,155	664	-	-
Cash Over / (Short)	18	-	(20)	-	-
Copies / Retail Sales Revenue	28	-	24	-	-
Late Fees	12,424	10,943	12,402	18,000	13,000
Sale of Fixed Assets	-	-	-	10,000	-
Insurance Refunds & Payments	52,057	6,774	16,601	77,158	10,000
Loan Proceeds	1,400,779	-	-	-	-
Miscellaneous Revenue	(35,515)	18,239	20,815	11,428	10,000
TOTAL MISCELLANEOUS	\$ 1,471,931	53,479	52,562	209,916	35,000
Transfers In from Other Funds	\$ 473,911	466,970	453,855	462,258	240,426
TOTAL TRANSFERS IN	\$ 473,911	466,970	453,855	462,258	240,426
TOTAL GENERAL FUND	\$ 18,389,031	17,292,013	18,361,824	18,872,996	19,029,615

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

<u>Departmental Expenditure Account Detail</u>	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
City Council - 101					
Personal Services					
Salaries - Regular	\$ 16,800	18,539	15,984	27,200	33,600
FICA	1,285	1,224	1,300	2,081	2,571
Total Personal Services	\$ 18,085	19,763	17,284	29,281	36,171
Services and Supplies					
Office Supplies	\$ 12	1,790	-	-	-
Dues & Subscriptions	10,580	12,868	15,093	9,744	8,253
Operating Materials	6,840	18,300	7,942	2,000	4,000
Printing / Advertising	-	975	1,466	4,400	1,500
Contractual Services	514	17	-	2,525	-
Elections Costs	-	10,461	517	-	-
Conferences	9,163	13,764	13,749	15,000	13,000
Total Services and Supplies	\$ 27,109	58,175	38,767	33,669	26,753
Capital Outlay					
Other Machinery & Equipment	\$ -	-	961	-	-
Total Capital Outlay	\$ -	-	961	-	-
Total City Council	\$ 45,194	77,938	57,012	62,950	62,924
City Manager - 102					
Personal Services					
Salaries - Regular	\$ 222,744	237,431	232,115	236,700	287,216
Salaries - Part-Time	-	1,503	10,738	5,000	10,005
FICA	13,397	14,049	14,972	14,500	22,948
PERS Retirement	25,480	27,306	28,498	25,678	29,203
Health / Dental / Vision / Life Ins	58,370	64,330	52,524	59,093	61,376
Deferred Compensation	1,825	2,905	3,394	3,370	1,900
Total Personal Services	\$ 321,816	347,524	342,241	344,341	412,648
Services and Supplies					
Office Supplies	\$ 1,008	4,197	57	2,000	2,000
Communications	-	-	-	1,205	855
Postage	732	-	1,026	268	-
Dues & Subscriptions	2,123	3,379	405	500	500
Membership Dues	-	-	500	1,420	1,200
Operating Materials	6,709	6,096	8,694	5,000	5,000
Printing / Advertising	20	822	-	500	500
Contractual Services	5,452	3,718	3,055	65,000	26,400
Elections Costs	1,492	1,571	11,843	12,400	1,500
Conferences	4,913	4,704	-	10,500	3,000
Total Services and Supplies	\$ 22,449	24,487	25,580	98,793	40,955
Total City Manager	\$ 344,265	372,011	367,821	443,134	453,603
Human Resources - 103					
Services and Supplies					
Office Supplies	\$ 55	-	-	-	-
Contractual Services	17,363	36,544	25,331	24,000	30,000
Total Services and Supplies	\$ 17,418	36,544	25,331	24,000	30,000
Total Human Resources	\$ 17,418	36,544	25,331	24,000	30,000

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

<u>Departmental Expenditure Account Detail</u>	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Finance - 104					
Personal Services					
Salaries - Regular	\$ 317,110	325,487	273,859	284,560	185,829
Overtime	2,279	2,732	2,306	1,750	2,200
FICA	22,626	23,068	19,782	20,500	14,313
PERS Retirement	24,289	25,456	23,695	20,936	14,792
Health / Dental / Vision / Life Ins	71,728	83,741	56,864	66,940	44,213
Deferred Compensation	5,214	5,214	6,046	4,561	1,000
Total Personal Services	\$ 443,246	465,698	382,552	399,247	262,346
Services and Supplies					
Office Supplies	\$ 10,530	2,229	1,294	2,000	2,500
Communications	-	-	-	383	270
Postage	1,419	-	4,591	1,481	-
Dues & Subscriptions	110	-	-	-	-
Operating Materials	4,484	3,546	1,161	1,465	-
Printing / Advertising	333	-	-	-	-
Contractual Services	59,491	66,319	65,801	85,000	108,850
Maintenance Contracts	8,992	8,992	8,992	8,243	-
Bank Service Charges	354	1,392	283	400	400
Conferences & Travel	3,121	2,535	523	907	3,050
Total Services and Supplies	\$ 88,834	85,013	82,645	99,879	115,070
Capital Outlay					
Other Machinery & Equipment	\$ 693	-	-	-	-
Total Capital Outlay	\$ 693	-	-	-	-
Total Finance	\$ 532,773	550,711	465,197	499,126	377,416
Information Technology - 105					
Personal Services					
Salaries - Regular	\$ -	-	-	46,299	147,743
FICA	-	-	-	3,602	11,352
PERS Retirement	-	-	-	5,730	16,859
Health / Dental / Vision / Life Ins	-	-	-	10,384	25,578
Total Personal Services	\$ -	-	-	66,015	201,533
Services and Supplies					
Office Supplies	\$ -	146	269	500	500
Communications	19,939	34,604	72,049	79,000	85,508
Postage	-	109	-	-	-
Dues & Subscriptions	81	250	-	-	-
Membership Dues	-	-	130	-	-
Utilities	4,387	4,844	1,775	5,500	-
Software	17,754	14,951	13,037	82,403	201,148
Operating Materials	-	78	-	13,864	50,000
Contractual Services	289,492	321,095	513,642	368,000	35,000
Conferences & Travel	-	-	1,580	-	3,000
Total Services and Supplies	\$ 331,653	376,077	602,482	549,267	375,156
Cost Allocation					
Non-Personal Overhead Transfer	\$ (196,149)	(150,430)	(255,626)	(219,707)	(136,062)
Total Cost Allocation	\$ (196,149)	(150,430)	(255,626)	(219,707)	(136,062)
Capital Outlay					
Technology	\$ 12,226	107,542	32,742	-	-
Other Machinery & Equipment	4,416	3,840	3,840	-	-
Total Capital Outlay	\$ 16,642	111,382	36,582	-	-
Total Information Technology	\$ 152,146	337,029	383,438	395,575	440,626

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

<u>Departmental Expenditure Account Detail</u>	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
City Attorney - 106					
Services and Supplies					
Contractual Services	\$ 17,652	26,076	-	-	-
Legal Services	258,010	361,742	489,982	315,000	315,000
Total Services and Supplies	\$ 275,662	387,818	489,982	315,000	315,000
Cost Allocation					
Non-Personal Overhead Transfer	\$ -	-	(122,496)	(78,750)	(78,750)
Total Cost Allocation	\$ -	-	(122,496)	(78,750)	(78,750)
Total City Attorney	\$ 275,662	387,818	367,486	236,250	236,250
Police - 201					
Personal Services					
Salaries - Regular	\$ 2,418,416	2,576,948	2,787,053	2,901,307	2,933,590
Salaries - Part-Time	135,517	70,792	41,910	33,000	11,809
Overtime	263,371	280,014	294,568	255,000	280,000
Shift Differential	26,674	30,358	37,745	26,309	32,000
FICA	205,513	209,939	228,455	229,341	229,342
PERS Retirement	431,017	464,486	565,466	565,207	555,898
Health / Dental / Vision / Life Ins	452,501	511,032	499,263	484,462	455,696
Deferred Compensation	4,731	6,374	37,481	36,625	34,780
Uniform / Uniform Allowance	72,633	34,200	53,454	29,500	32,750
Unemployment	-	5,892	-	-	-
Total Personal Services	\$ 4,010,373	4,190,035	4,545,395	4,560,751	4,565,864
Services and Supplies					
Office Supplies	\$ 13,473	4,418	7,373	4,500	5,000
Communications	55,538	62,166	68,996	84,203	87,780
Postage	1,672	848	2,807	1,045	-
Dues & Subscriptions	1,803	1,753	1,432	1,500	1,500
Membership Dues	2,965	3,821	2,796	3,000	3,000
Fuel & Oil	127,177	120,524	128,997	84,623	85,000
Utilities	481	921	792	829	900
Software	131,649	168,389	88,024	83,000	91,566
Small Tools	-	-	-	2,510	-
Operating Materials	85,234	105,924	109,777	77,500	74,500
Printing / Advertising	2,743	3,940	5,278	3,100	4,000
Contractual Services	577,231	614,074	938,901	965,867	997,568
Maintenance Contracts	18,648	-	9,107	20,600	19,030
Vehicle Towing	13,370	9,373	10,574	11,880	10,000
Liability Insurance	3,675	-	-	-	-
Conferences & Travel	53,857	61,408	77,484	70,000	62,000
Building Repairs & Maintenance	25,073	16,991	12,608	7,500	7,500
Automotive Repairs & Maintenance	76,640	65,098	47,065	55,000	60,000
Payments to Other Governments	7	-	-	-	-
Equipment Maintenance	-	402	-	-	-
Total Services and Supplies	\$ 1,191,236	1,240,050	1,512,011	1,476,657	1,509,344
Capital Outlay					
Vehicles	\$ 71,370	1,603	(883)	-	-
Technology	2,484	1,385	12,030	-	-
Other Machinery & Equipment	3,845	13,848	-	-	-
Total Capital Outlay	\$ 77,699	16,836	11,147	-	-
Total Police	\$ 5,279,308	5,446,921	6,068,553	6,037,408	6,075,208

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

<u>Departmental Expenditure Account Detail</u>	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Animal Services - 202					
Personal Services					
Salaries - Regular	\$ 105,049	131,456	124,248	109,833	112,176
Salaries - Part-Time	522	-	241	31,720	35,034
Overtime	5,063	8,232	14,546	11,500	8,000
FICA	7,951	10,097	9,995	10,477	11,262
PERS Retirement	8,036	9,423	8,508	8,028	8,929
Health / Dental / Vision / Life Ins	36,230	42,278	40,279	39,470	40,851
Uniform / Uniform Allowance	389	5,737	794	500	500
Total Personal Services	\$ 163,240	207,223	198,611	211,528	216,752
Services and Supplies					
Office Supplies	\$ 251	1,089	1,532	1,400	1,200
Communications	1,084	1,811	1,562	1,379	1,400
Dues & Subscriptions	150	-	-	-	-
Membership Dues	-	100	100	150	-
Fuel & Oil	3,841	2,290	1,508	2,578	2,000
Operating Materials	12,191	20,189	17,276	30,000	20,000
Printing / Advertising	128	423	146	500	500
Contractual Services	19,082	35,161	35,492	25,000	25,000
Maintenance Contracts	4,833	-	3,199	5,500	6,580
Conferences & Travel	25	479	450	653	1,000
Building Repairs & Maintenance	6,300	13,596	728	500	3,000
Automotive Repairs & Maintenance	-	24	35	-	300
Total Services and Supplies	\$ 47,885	75,162	62,028	67,660	60,980
Total Animal Services	\$ 211,125	282,385	260,639	279,188	277,732
Fire - 203					
Personal Services					
Salaries - Regular	\$ 1,482,181	1,680,233	1,955,252	1,965,426	1,975,664
Salaries - Part-Time	70,712	(54,244)	8,594	3,038	-
Overtime	289,205	668,010	454,548	456,000	426,171
FLSA Overtime	-	-	285	35,000	42,831
Overtime - Strike Team	-	-	-	-	250,000
FICA	146,180	162,613	180,263	205,265	156,488
PERS Retirement	270,058	308,400	360,888	357,501	349,084
Health / Dental / Vision / Life Ins	295,192	298,175	307,558	373,957	380,422
Deferred Compensation	3,825	3,894	3,898	3,875	3,900
Uniform / Uniform Allowance	14,160	12,429	23,214	22,565	22,125
Unemployment	-	-	-	1,360	-
Total Personal Services	\$ 2,571,513	3,079,510	3,294,500	3,423,987	3,606,686
Services and Supplies					
Office Supplies	\$ 10,499	13,928	8,312	7,000	12,000
Communications	28,142	31,687	28,561	23,000	24,820
Postage	78	639	262	4	-
Dues & Subscriptions	1,993	4,282	7,052	5,000	5,000
Fuel & Oil	74,223	73,594	87,636	76,000	80,000
Utilities	4,626	5,994	4,646	4,626	2,500
Operating Materials	52,397	50,843	79,842	60,000	85,000
Printing / Advertising	465	410	231	500	500
Contractual Services	345,555	299,718	345,234	327,819	329,000
Maintenance Contracts	215	-	-	813	5,600
Wildfire Mitigation Costs	-	-	28,062	-	-

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

Departmental Expenditure Account Detail	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Liability Insurance	5,812	1,800	-	-	-
Conferences & Travel	19,509	12,284	12,808	17,000	28,000
Building Repairs & Maintenance	45,123	43,820	43,837	40,000	45,000
Automotive Repairs & Maintenance	121,303	141,394	169,348	140,000	120,000
Property Tax Collection Fees	2,029	2,017	2,023	2,237	2,300
Total Services and Supplies	\$ 711,969	682,410	817,854	703,999	739,720
Total Fire	\$ 3,283,482	3,761,920	4,112,354	4,127,986	4,346,406
Planning - 301 (Community Development)					
Personal Services					
Salaries - Regular	\$ 239,718	302,524	184,357	195,472	237,230
Overtime	6	24	78	30	100
FICA	16,430	21,010	13,762	15,114	18,148
PERS Retirement	28,878	27,100	20,267	21,736	26,594
Health / Dental / Vision / Life Ins	49,672	55,313	46,752	50,786	56,432
Uniform / Uniform Allowance	1,948	2,335	-	-	-
Personnel Services Overhead Transfer	(3,487)	(3,346)	(2,849)	(1,500)	(3,000)
Total Personal Services	\$ 333,165	404,960	262,367	281,638	335,505
Services and Supplies					
Office Supplies	\$ 969	503	65	-	500
Postage	83	-	1,451	1,179	-
Dues & Subscriptions	2,003	579	12,261	6,700	4,000
Membership Dues	-	-	592	609	627
Fuel & Oil	213	-	-	-	-
Software	-	350	-	-	10,000
Operating Materials	28	2,259	4,132	1,000	2,000
Printing / Advertising	9,178	8,463	3,991	4,000	4,000
Contractual Services	107,853	58,352	25,671	20,970	12,185
Conferences & Travel	183	276	1,331	175	2,000
Automotive Repairs & Maintenance	12	-	-	-	-
Total Services and Supplies	\$ 120,522	70,782	49,494	34,633	35,312
Total Planning	\$ 453,687	475,742	311,861	316,271	370,817
Building - 302					
Personal Services					
Salaries - Regular	\$ 177,776	304,469	264,861	267,605	194,983
Salaries - Part-Time	18,471	4,350	6,325	1,050	33,670
Overtime	155	638	2,097	1,000	800
FICA	14,062	22,513	19,887	19,649	17,492
PERS Retirement	16,022	30,081	30,520	31,026	24,578
Health / Dental / Vision / Life Ins	41,223	55,515	60,719	73,752	46,505
Deferred Compensation	487	583	-	-	-
Total Personal Services	\$ 268,196	418,149	384,409	394,082	318,028
Services and Supplies					
Office Supplies	\$ 393	901	678	300	500
Communications	262	(71)	-	520	-
Postage	132	-	91	89	-
Dues & Subscriptions	145	1,925	-	500	-
Membership Dues	-	-	354	358	362
Fuel & Oil	677	1,166	1,144	1,000	1,200
Software	-	-	-	-	14,656

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

Departmental Expenditure Account Detail	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Operating Materials	1,200	1,419	828	200	1,000
Printing / Advertising	689	496	377	250	500
Contractual Services	157,364	61,317	71,579	50,826	38,548
Bank Service Charges	5,294	6,517	5,092	4,998	5,500
Conferences & Travel	-	2,982	749	211	1,000
Automotive Repairs & Maintenance	87	-	1,839	200	1,000
Total Services and Supplies	\$ 166,243	76,652	82,731	59,452	64,266
Total Building	\$ 434,439	494,801	467,140	453,534	382,294
Administration & Engineering - 401 (Public Works)					
Personal Services					
Salaries - Regular	\$ 226,200	217,016	263,882	294,894	214,322
Overtime	411	2,713	813	700	800
Stand-by / Callback	1,486	356	-	-	-
FICA	17,089	16,353	19,024	20,640	16,447
PERS Retirement	23,788	22,423	29,715	33,896	25,801
Health / Dental / Vision / Life Ins	36,939	55,408	50,783	70,718	53,242
Uniform / Uniform Allowance	1,365	700	289	130	300
Total Personal Services	\$ 307,278	314,969	364,506	420,978	310,913
Services and Supplies					
Office Supplies	\$ 1,436	729	1,949	3,000	3,000
Communications	906	1,053	1,371	2,897	2,341
Postage	714	-	1,429	384	-
Dues & Subscriptions	3,296	-	2,190	160	300
Membership Dues	-	120	-	-	-
Fuel & Oil	1,718	1,922	397	-	-
Software	-	3,376	3,950	4,017	5,190
Operating Materials	495	49	854	1,000	500
Printing / Advertising	422	118	29	114	300
Contractual Services	17,006	4,792	5,725	3,200	4,642
Conferences & Travel	-	350	1,522	500	1,000
Automotive Repairs & Maintenance	31	138	1,055	573	700
Total Services and Supplies	\$ 26,024	12,647	20,471	15,845	17,973
Capital Outlay					
Vehicles	\$ -	-	23,784	-	-
Technology	-	-	2,073	-	-
Total Capital Outlay	\$ -	-	25,857	-	-
Total Administration & Engineering	\$ 333,302	327,616	410,834	436,823	328,886

Streets Maintenance - 402

Personal Services					
Salaries - Regular	\$ 228,837	206,549	210,818	200,149	240,120
Salaries - Part-Time	-	4,971	-	-	-
Overtime	8,128	8,693	7,709	4,227	6,000
Stand-by / Callback	13,448	7,793	9,087	6,630	8,000
FICA	18,374	17,103	16,650	15,520	18,369
PERS Retirement	20,659	15,474	16,055	15,497	19,114
Health / Dental / Vision / Life Ins	75,615	75,371	58,387	51,750	70,222
Uniform / Uniform Allowance	6,688	6,443	7,388	6,637	7,000
Total Personal Services	\$ 371,749	342,397	326,094	300,410	368,825

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

<u>Departmental Expenditure Account Detail</u>	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Services and Supplies					
Office Supplies	\$ 234	29	81	300	200
Communications	1,340	1,791	1,815	1,952	1,884
Dues & Subscriptions	175	-	-	-	-
Fuel & Oil	24,970	20,882	28,149	17,000	20,000
Utilities	-	-	-	-	14,000
Small Tools	-	-	-	1,893	2,000
Operating Materials	30,170	64,591	99,623	60,000	59,000
Printing / Advertising	-	6,438	-	208	-
Contractual Services	32,031	26,917	55,552	78,433	33,400
Maintenance Contracts	5,395	10,161	4,771	3,145	4,200
Liability Insurance	-	-	250	-	-
Conferences & Travel	-	-	-	-	500
Automotive Repairs & Maintenance	37,079	20,744	42,693	25,000	30,000
Equipment Rental	759	1,323	1,490	1,195	1,000
Equipment Maintenance	214	1,471	6,995	7,000	5,000
Total Services and Supplies	\$ 132,367	154,347	241,419	196,126	171,184
Capital Outlay					
Vehicles	\$ -	-	475	-	-
Other Machinery & Equipment	-	-	24,140	-	-
Total Capital Outlay	\$ -	-	24,615	-	-
Total Streets Maintenance	\$ 504,116	496,744	592,128	496,536	540,009
Fleet - 403					
Personal Services					
Salaries - Regular	\$ 102,607	158,318	117,864	133,796	136,766
Overtime	41,487	18,332	42,794	37,000	15,000
FICA	12,588	15,139	11,875	11,482	10,463
PERS Retirement	7,985	11,794	8,903	10,447	10,887
Health / Dental / Vision / Life Ins	22,058	40,146	33,971	41,850	40,034
Uniform / Uniform Allowance	1,079	1,975	1,920	1,214	2,000
Total Personal Services	\$ 187,804	245,704	217,327	235,789	215,148
Services and Supplies					
Office Supplies	\$ 978	801	-	-	-
Communications	250	313	346	377	375
Dues & Subscriptions	582	2,514	739	793	-
Fuel & Oil	14,225	15,395	11,175	120,000	81,200
Small Tools	7,675	3,086	2,704	4,500	3,000
Operating Materials	27,506	11,340	9,718	3,000	10,000
Contractual Services	4,851	1,633	1,036	10,000	6,800
Conferences & Travel	3,195	-	-	-	-
Building Repairs & Maintenance	-	-	4,682	-	-
Automotive Repairs & Maintenance	14,236	31,563	29,965	5,000	15,000
Total Services and Supplies	\$ 73,498	66,645	60,365	143,670	116,375
Total Fleet	\$ 261,302	312,349	277,692	379,459	331,523
Facilities - 404					
Personal Services					
Salaries - Regular	\$ 54,361	56,495	59,937	59,998	60,437
FICA	3,949	4,112	4,384	4,430	4,665
PERS Retirement	6,724	6,928	8,436	8,428	8,570

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

Departmental Expenditure Account Detail	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Health / Dental / Vision / Life Ins	10,205	9,787	10,230	11,577	12,569
Uniform / Uniform Allowance	805	846	754	1,353	1,400
Total Personal Services	\$ 76,044	78,168	83,741	85,786	87,641
Services and Supplies					
Office Supplies	\$ 141	51	105	-	50
Communications	51	50	47	579	588
Fuel & Oil	2,401	1,622	725	700	500
Operating Materials	18,315	15,734	17,870	13,000	14,800
Contractual Services	13,822	30,154	11,007	25,000	11,630
Maintenance Contracts	-	-	6,211	9,525	6,798
Building Repairs & Maintenance	29	150	-	-	2,500
Automotive Repairs & Maintenance	1,042	215	326	-	500
Total Services and Supplies	\$ 35,801	47,976	36,291	48,804	37,366
Capital Outlay					
Vehicles	\$ -	-	33,977	-	-
Other Machinery & Equipment	32,837	12,826	-	-	-
Total Capital Outlay	\$ 32,837	12,826	33,977	-	-
Total Facilities	\$ 144,682	138,970	154,009	134,590	125,007
Public Works Capital - 406					
Capital Outlay					
Dorsey Marketplace	\$ -	-	22,299	10,850	-
Total Capital Outlay	\$ -	-	22,299	10,850	-
Total Public Works Capital	\$ -	-	22,299	10,850	-
Administration - 501 (Parks & Recreation)					
Personal Services					
Salaries - Regular	\$ 134,233	187,259	240,459	242,999	252,285
Salaries - Part-Time	-	-	-	-	24,050
Overtime	2,697	4,897	7,701	6,356	7,000
Stand-by / Callback	3,984	6,333	5,175	2,960	3,000
FICA	9,798	13,473	17,499	18,177	21,173
PERS Retirement	10,452	13,318	18,128	17,736	19,668
Health / Dental / Vision / Life Ins	47,647	83,436	72,841	72,082	72,323
Uniform / Uniform Allowance	2,568	2,648	3,690	3,432	3,500
Unemployment	288	-	-	-	-
Total Personal Services	\$ 211,667	311,364	365,493	363,742	402,999
Services and Supplies					
Office Supplies	\$ 38	-	82	169	100
Communications	595	300	401	433	872
Dues & Subscriptions	-	650	-	563	-
Fuel & Oil	7,713	9,658	8,372	5,969	7,000
Utilities	2,319	2,888	3,159	2,435	9,000
Operating Materials	20,805	76,661	108,083	50,984	78,700
Printing / Advertising	-	502	615	1,077	500
Recycle	-	2,400	-	-	-
Contractual Services	14,591	28,223	76,911	144,283	99,880
Maintenance Contracts	44,700	102,317	44,414	13,607	1,500
Vehicle Towing	-	-	2,625	-	-
Automotive Repairs & Maintenance	709	309	304	100	500
Equipment Rental	-	119	-	-	-
Equipment Maintenance	-	1,165	6,859	1,000	3,000
Total Services and Supplies	\$ 91,470	225,192	251,825	220,620	201,052

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

<u>Departmental Expenditure Account Detail</u>	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Capital Outlay					
Vehicles	\$ -	-	476	-	-
Other Machinery & Equipment	\$ -	33,913	-	50,956	-
Total Capital Outlay	\$ -	33,913	476	50,956	-
Total Administration	\$ 303,137	570,469	617,794	635,318	604,051
Swimming Pool - 502					
Personal Services					
Salaries - Regular	\$ 9,211	17,743	31,020	27,047	-
Salaries - Part-Time	\$ -	4,971	-	-	-
Overtime	\$ 334	484	660	468	-
FICA	\$ 638	1,609	2,189	2,014	-
PERS Retirement	\$ 692	1,254	2,325	2,022	-
Health / Dental / Vision / Life Ins	\$ 3,914	5,545	9,646	8,877	-
Total Personal Services	\$ 14,789	31,606	45,840	40,428	-
Services and Supplies					
Office Supplies	\$ -	-	227	-	-
Communications	\$ 3,168	4,795	3,666	400	400
Dues & Subscriptions	\$ 1,552	-	1,613	1,148	-
Chemicals	\$ -	3,547	7,652	11,843	9,000
Operating Materials	\$ 95	26,001	36,894	23,337	24,600
Contractual Services	\$ -	23,578	95,602	68,790	80,000
Maintenance Contracts	\$ -	32,209	5,475	2,400	-
Building Repairs & Maintenance	\$ -	-	-	-	5,000
Conferences & Travel	\$ -	720	-	-	-
Total Services and Supplies	\$ 4,815	90,850	151,129	107,918	119,000
Capital Outlay					
Other Machinery & Equipment	\$ -	5,821	-	-	-
Total Capital Outlay	\$ -	5,821	-	-	-
Total Swimming Pool	\$ 19,604	128,277	196,969	148,346	119,000
Recreation - 503					
Personal Services					
Salaries - Regular	\$ -	7,143	15,670	16,098	-
FICA	\$ -	498	1,131	1,221	-
PERS Retirement	\$ -	461	1,146	1,191	-
Health / Dental / Vision / Life Ins	\$ -	1,704	3,939	4,672	-
Uniform / Uniform Allowance	\$ 357	263	300	1,180	-
Total Personal Services	\$ 357	10,069	22,186	24,362	-
Services and Supplies					
Communications	\$ 72	364	409	450	460
Dues & Subscriptions	\$ 350	-	-	-	-
Fuel & Oil	\$ 697	-	1,338	-	-
Small Tools	\$ -	-	860	1,893	1,500
Operating Materials	\$ 6,875	6,567	1,313	2,000	4,900
Contractual Services	\$ 20,029	1,962	4,223	2,222	2,700
Maintenance Contracts	\$ 12,830	6,115	7,513	7,364	6,000
Automotive Repairs & Maintenance	\$ 6,480	2,034	12,529	5,000	5,000
Total Services and Supplies	\$ 47,333	17,042	28,185	18,929	20,560
Capital Outlay					
Other Machinery & Equipment	\$ 56,862	-	-	-	-
Total Capital Outlay	\$ 56,862	-	-	-	-
Total Recreation	\$ 104,552	27,111	50,371	43,291	20,560

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

<u>Departmental Expenditure Account Detail</u>	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Non-Departmental - 601					
Personal Services					
PERS Unfunded Liability	\$ 230,193	299,256	-	239,570	474,305
Retiree Health Insurance	103,034	107,879	126,024	123,044	120,000
Workers Compensation	291,783	276,266	316,763	382,343	348,563
Total Personal Services	\$ 625,010	683,401	442,787	744,957	942,869
Services and Supplies					
Office Supplies	\$ 1,079	3,588	1,328	4,000	4,000
Communications	50,775	57,428	64,740	63,191	64,000
Postage	-	-	933	3,276	6,500
Dues & Subscriptions	9,899	4,188	4,916	3,956	1,399
Membership Dues	25	-	-	-	-
Utilities	215,388	471,468	381,597	462,185	456,000
Operating Materials	4,878	2,494	1,801	2,000	2,000
Operating Materials (703)	1,213	267	2,900	-	-
Printing / Advertising	-	-	169	206	-
Contractual Services	86,790	85,191	143,346	97,749	77,700
Auditing Services	16,518	14,329	15,177	25,559	26,553
Liability Insurance	467,199	523,939	467,310	592,656	569,085
Bank Service Charges	60,372	97,207	13,270	18,585	13,140
Community Contributions	24,532	(1,062)	(3,959)	-	-
Building Repairs & Maintenance	-	478	-	-	-
Property Tax Collection Fees	67,343	63,204	62,822	66,662	67,000
Other Costs	41,157	81,130	88,993	88,063	34,000
Expenditure Adjustment	-	-	89,709	-	-
Total Services and Supplies	\$ 1,047,168	1,403,849	1,335,052	1,428,088	1,321,377
Capital Outlay					
Other Machinery & Equipment	\$ -	31,143	30,000	-	-
Financial System Replacement	142,076	-	-	-	-
Recycle Grant Capital	-	-	-	5,000	-
Redwood Tree Removal	-	-	-	35,000	24,000
Total Capital Outlay	\$ 142,076	31,143	30,000	40,000	24,000
Debt Service					
Principal	\$ 711,000	716,000	766,000	791,000	811,000
Interest	632,124	606,528	580,752	553,176	524,700
Lease Principal	1,444,821	94,369	95,226	81,660	74,254
Lease Interest	42,965	29,804	27,477	25,375	23,908
Issuance Cost	32,003	-	-	-	-
Total Debt Service	\$ 2,862,913	1,446,701	1,469,455	1,451,211	1,433,862
Contingency					
Contingency	\$ 278,772	164,874	68,637	150,000	100,000
Contingency Reserve Appropriation	-	-	42,975	-	-
Total Contingency	\$ 278,772	164,874	111,612	150,000	100,000
Transfers Out					
Transfers Out	\$ 45,501	628,556	71,957	50,000	85,000
Total Transfers Out	\$ 45,501	628,556	71,957	50,000	85,000
Total Non-Departmental	\$ 5,001,440	4,358,524	3,460,863	3,864,256	3,907,108
Total Appropriations - General Fund	\$ 17,701,634	18,583,880	18,669,791	19,024,891	19,029,419

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

<u>Departmental Expenditure Account Detail</u>	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Total Personal Services:	\$ 9,924,332	\$ 11,150,540	\$ 11,295,333	\$ 11,927,322	\$ 12,283,926
Total Services and Supplies:	4,459,456	5,131,718	5,913,642	5,643,009	5,317,443
Total Cost Allocations:	(196,149)	(150,430)	(378,122)	(298,457)	(214,812)
Total Capital Outlay:	326,809	211,921	185,914	101,806	24,000
Total Debt Service:	2,862,913	1,446,701	1,469,455	1,451,211	1,433,862
Total Transfers Out:	45,501	628,556	71,957	50,000	85,000
Total Appropriation For Contingency:	278,772	164,874	111,612	150,000	100,000

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
GF Measure E Sales Tax 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	122,038
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	1,777,628
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	-	-
Other Costs	368	-	-	-	-
Total Services and Supplies	\$ 129,806	161,830	137,428	168,782	202,736

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
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	2,420,940
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	-	-	-
Total Services and Supplies	\$ 28,160	12,235	-	-	-
Total Administration & Engineering	\$ 28,160	12,235	-	-	-

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
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	192,510	-
Measure E Parks Projects	871,851	339,824	227,092	63,840	70,000
Total Capital Outlay	\$ 1,793,835	679,685	259,955	256,350	70,000
Total Public Works Capital	\$ 1,872,954	680,777	260,529	451,308	232,000
Non-Departmental - 601					
Personal Services					
PERS Unfunded Liability	\$ 58,127	72,781	-	61,719	116,028
Workers Compensation	-	-	-	104,401	101,573
Total Personal Services	\$ 58,127	72,781	-	166,120	217,601
Services and Supplies					
Contractual Services	\$ -	2,882	8,072	2,659	4,200
Liability Insurance	70,688	92,121	131,816	162,462	173,832
Total Services and Supplies	\$ 70,688	95,003	139,888	165,121	178,032
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	4,835,461
TOTAL EXPENDITURES	\$ 7,345,598	7,563,214	7,537,141	6,356,602	10,234,170
Excess (Deficit) of Revenues Over Expenditures	\$ (17,189)	(576,659)	(150,702)	1,032,967	(2,745,170)
Beginning Fund Balance	\$ 4,427,568	4,410,379	3,833,720	3,683,018	4,715,985
Ending Fund Balance	\$ 4,410,379	3,833,720	3,683,018	4,715,985	1,970,815
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	4,715,985	1,850,815

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Capital Expenditure Detail					
Capital Expenditures	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
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	192,510	-
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 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 Impr	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
	<hr/> \$ 3,770,615	<hr/> 3,054,557	<hr/> 2,828,334	<hr/> 1,267,250	<hr/> 5,067,576

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

	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	\$ -	-	-	1,820,000	2,576,000
TOTAL TAXES & ASSESSMENTS	\$ -	-	-	1,820,000	2,576,000
Strike Team Reimbursements	\$ -	-	-	-	50,000
TOTAL INTERGOVERNMENTAL	\$ -	-	-	-	50,000
Interest Earnings	\$ -	-	-	-	5,000
TOTAL USE OF MONEY & PROPERTY	\$ -	-	-	-	5,000
TOTAL REVENUES	\$ -	-	-	-	1,825,000
EXPENDITURES					
Risk Reduction - 102					
Personal Services					
Salaries - Regular	\$ -	-	-	83,365	207,127
Overtime	-	-	-	-	500
FICA	-	-	-	5,990	15,887
PERS Retirement	-	-	-	9,055	22,127
PERS Unfunded Liability	-	-	-	-	16,929
Health / Dental / Vision / Life Ins	-	-	-	22,090	49,172
Uniform / Uniform Allowance	-	-	-	191	-
Total Personal Services	\$ -	-	-	120,691	311,741
Services and Supplies					
Office Supplies	\$ -	-	-	4,000	500
Communications	-	-	-	225	540
Fuel	-	-	-	2,000	6,000
Operating Materials	-	-	-	12,000	2,000
Contractual Services	-	-	-	30,600	1,550,000
Conferences & Travel	-	-	-	3,000	1,000
Equipment Maintenance	-	-	-	10,000	10,000
Grants for Fuel Reduction Assistance	-	-	-	-	250,000
Total Services and Supplies	\$ -	-	-	61,825	1,820,040
Capital Outlay					
Other Machinery & Equipment	\$ -	-	-	-	200,000
Total Capital Outlay	\$ -	-	-	-	200,000
Total Risk Reduction	\$ -	-	-	-	182,516
Fire - 203					
Personal Services					
Salaries - Regular	\$ -	-	-	226,785	607,585
Overtime	-	-	-	38,775	55,000
FLSA Overtime	-	-	-	4,250	16,298
Overtime - Strike Team	-	-	-	-	50,000
FICA	-	-	-	23,370	48,553
PERS Retirement	-	-	-	34,050	87,281
PERS Unfunded Liability	-	-	-	-	19,406
Health / Dental / Vision / Life Ins	-	-	-	45,230	99,549

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Uniform / Uniform Allowance	-	-	-	5,100	10,800
Total Personal Services	\$	-	-	377,560	994,473
Services and Supplies					
Operating Materials	\$	-	-	95,000	55,000
Contractual Services		-	-	13,000	10,000
Conferences & Travel		-	-	823	10,000
Total Services and Supplies	\$	-	-	108,823	75,000
Total Fire	\$	-	-	486,383	1,069,473
TOTAL EXPENDITURES	\$	-	-	668,899	3,401,254
Excess (Deficit) of Revenues Over Expenditures	\$	-	-	1,156,101	(770,254)
Beginning Fund Balance	\$	-	-	-	1,156,101
Ending Fund Balance	\$	-	-	-	385,847

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
Water Connection Fees	\$ 23,000	80,030	71,529	48,750	50,000
Water User Fees	2,148,476	2,000,645	2,114,677	2,332,715	2,418,200
Meter Read - Returned Check	75	525	925	700	-
TOTAL CHARGES FOR SERVICES	\$ 2,171,551	2,081,200	2,187,131	2,382,165	2,468,200
Interest Earnings	\$ 13,234	203,138	75,582	160,000	160,000
Lease Revenues	50,843	58,007	62,116	59,158	59,500
TOTAL USE OF MONEY & PROPERTY	\$ 64,077	261,145	137,698	219,158	219,500
Miscellaneous Revenues	\$ 1,473	325	364	1,081	500
TOTAL MISCELLANEOUS	\$ 1,473	325	364	1,081	500
TOTAL REVENUES	\$ 2,237,101	2,342,670	2,325,193	2,602,404	2,688,200
EXPENDITURES					
Public Works Capital - 406					
Personal Services					
FICA	\$ 393	482	403	828	-
PERS Retirement	526	665	581	1,343	-
Health / Dental / Vision / Life Ins	763	733	633	2,904	-
Total Services and Supplies	\$ 1,682	1,880	1,617	5,075	-
Capital Outlay					
Water System Master Plan Update	\$ -	4,009	46,362	-	-
2011 Water Line	-	-	-	300,000	-
Water Treatment Plant Maintenance	-	223	-	-	430,000
Annual Water Maintenance	189,883	114,075	46,471	120,000	150,000
Total Capital Outlay	\$ 189,883	118,307	92,833	420,000	580,000
Total Public Works Capital	\$ 191,565	120,187	94,450	425,075	580,000
Non-Departmental - 601					
Capital Outlay					
Water Rate Study	\$ 18,870	8,775	-	-	-
Total Capital Outlay	\$ 18,870	8,775	-	-	-
Transfers Out					
Transfers Out	\$ 72,423	10,639	-	-	400,000
Total Transfers Out	\$ 72,423	10,639	-	-	400,000
Total Non-Departmental	\$ 91,293	19,414	-	-	400,000
Water Administration - 701					
Personal Services					
Salaries - Regular	\$ 124,422	127,304	275,713	295,647	370,355
Overtime	384	559	1,569	970	1,000
FICA	8,618	8,735	19,034	20,650	28,517
PERS Retirement	10,647	10,861	25,449	26,556	35,270

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
PERS Unfunded Liability	22,276	26,428	-	27,483	58,357
Health / Dental / Vision / Life Ins	30,626	27,369	60,606	70,255	85,665
Deferred Compensation	1,063	1,295	3,972	2,842	1,450
Workers Compensation	11,904	13,320	23,672	33,186	34,189
Total Personal Services	\$ 209,940	215,871	410,015	477,589	614,804
Services and Supplies					
Office Supplies	\$ 1,564	422	63	600	500
Communications	-	-	-	754	968
Postage	462	27	-	-	-
Utilities	647	741	834	1,816	2,000
Software	-	-	-	672	75,172
Operating Materials	15	-	-	-	3,500
Printing / Advertising	9,549	13,958	14,128	14,823	15,000
Contractual Services	55,918	75,184	9,069	39,230	-
Maintenance Contracts	1,845	1,845	1,845	1,845	-
Legal Services	449	4,534	81	-	-
Auditing Services	6,700	7,079	7,706	9,435	9,802
Non-Personal Overhead Transfer	98,074	75,215	189,061	149,228	107,406
Liability Insurance	54,526	57,876	109,908	141,411	169,647
Bank Service Charges	-	-	39,964	77,550	70,000
Property Tax Collection Fees	-	-	240	269	280
Total Services and Supplies	\$ 229,749	236,881	372,899	437,633	454,275
Debt Service					
Principal	\$ 116,663	153,565	124,683	129,010	133,355
Interest	28,880	24,740	20,586	19,648	15,304
Lease Principal	136,238	149,744	157,873	166,405	175,362
Lease Interest	42,496	32,926	26,395	19,203	11,811
Cost of Issuance	8,471	-	-	-	-
Total Debt Service	\$ 332,748	360,975	329,537	334,266	335,832
Capital Outlay					
Other Machinery & Equipment	\$ 672	672	672	-	-
Total Capital Outlay	\$ 672	672	672	-	-
Transfers Out					
Transfers Out	\$ -	761,050	111,951	66,265	61,442
Total Transfers Out	\$ -	761,050	111,951	66,265	61,442
Total Water Administration	\$ 773,109	1,575,449	1,225,074	1,315,753	1,466,353
Water Plant - 702					
Personal Services					
Salaries - Regular	\$ 90,779	109,454	107,926	104,288	105,062
Overtime	918	2,951	1,551	2,617	2,200
Stand-by / Callback	11,163	9,954	9,416	9,762	9,500
FICA	7,217	8,579	8,390	8,186	8,085
PERS Retirement	9,210	11,765	12,749	12,325	12,498
Health / Dental / Vision / Life Ins	23,382	21,924	26,014	29,965	30,446
Deferred Compensation	-	189	523	519	520
Uniform / Uniform Allowance	157	1,075	2,224	2,574	2,400
Total Personal Services	\$ 142,826	165,891	168,793	170,236	170,711
Services and Supplies					
Office Supplies	\$ -	-	-	128	200
Communications	1,198	2,781	3,727	1,510	1,916
Dues & Subscriptions	761	1,406	1,678	1,364	1,250
Fuel & Oil	351	2,272	10,523	1,008	2,000

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Utilities	7,563	6,791	10,956	16,216	16,000
Chemicals	26,606	35,354	26,609	47,000	35,000
Small Tools	-	-	-	750	-
Operating Materials	19,932	12,428	53,230	10,000	15,000
Contractual Services	18,251	56,941	105,936	58,725	47,444
Maintenance Contracts	11,502	2,799	1,619	1,720	3,200
Automotive Repairs & Maintenance	3,179	1,832	1,856	2,500	2,000
Water Purchases	484,391	485,158	474,713	501,355	480,000
Equipment Maintenance	(5,403)	2,238	1,642	1,000	2,000
Total Services and Supplies	\$ 568,331	610,000	692,489	643,276	606,010
Total Water Plant	\$ 711,157	775,891	861,282	813,512	776,721

Water Distribution - 703

Personal Services

Salaries - Regular	\$ 111,431	99,400	164,894	211,909	237,674
Overtime	2,666	6,042	6,063	6,900	6,000
Stand-by / Callback	6,816	5,913	10,190	9,378	8,000
FICA	8,678	8,209	13,050	16,475	18,182
PERS Retirement	9,234	7,408	14,527	19,539	22,149
Health / Dental / Vision / Life Ins	39,119	50,864	52,979	72,537	82,004
Uniform / Uniform Allowance	5,014	5,933	7,795	5,067	6,000
Unemployment	72	3,057	1,966	-	-
Workers Compensation	104	-	292	-	-
Total Personal Services	\$ 183,134	186,826	271,756	341,805	380,009

Services and Supplies

Office Supplies	\$ 63	165	291	-	200
Communications	4,909	3,931	5,710	6,072	5,700
Dues & Subscriptions	13,247	12,713	29,712	15,643	14,000
Fuel & Oil	4,359	2,275	1,667	2,018	2,500
Utilities	911	680	811	1,569	1,200
Operating Materials	30,465	38,394	78,191	70,000	50,000
Printing / Advertising	-	-	-	255	-
Contractual Services	75,586	116,698	84,148	31,169	31,595
Maintenance Contracts	15,778	-	-	-	-
Automotive Repairs & Maintenance	9,490	1,380	2,863	500	500
Bad Debt Expense	38,803	(42,330)	(4,368)	(2,667)	-
Equipment Rental	(9)	-	163	-	-
Total Services and Supplies	\$ 193,602	133,906	199,188	124,559	105,695

Capital Outlay

Other Machinery & Equipment	\$ 28,378	-	26,682	-	-
Total Capital Outlay	\$ 28,378	-	26,682	-	-

Total Water Distribution	\$ 405,114	320,732	497,626	466,364	485,704
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Sewer Collection- 803

Services and Supplies

Operating Materials	\$ 107	-	-	-	-
Total Services and Supplies	\$ 107	-	-	-	-
Total Sewer Collection:	\$ 107	-	-	-	-
TOTAL EXPENDITURES	\$ 2,172,345	2,811,673	2,678,432	3,020,704	3,708,779

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Excess (Deficit) of Revenues Over Expenditures	\$ 64,756	(469,003)	(353,239)	(418,300)	(1,020,579)
Beginning Fund Balance	\$ 3,601,817	3,635,748	3,140,275	2,756,051	2,337,751
Ending Fund Balance	<u>\$ 3,666,573</u>	<u>3,166,745</u>	<u>2,787,036</u>	<u>2,337,751</u>	<u>1,317,172</u>
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:	<u>\$ 1,209,363</u>	<u>1,209,363</u>	<u>1,209,363</u>	<u>1,209,363</u>	<u>1,209,363</u>
Unobligated Fund Balance	<u>\$ 2,457,210</u>	<u>1,957,382</u>	<u>1,577,673</u>	<u>1,128,388</u>	<u>107,809</u>

Capital Expenditure Detail

Capital Expenditures	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Trf Capital 66005 - Mill Street Ped Plaza	\$ -	700,000	50,000	-	-
Tsf Capital 66656 - South Auburn St. Renovation	- -	- -	- -	- -	400,000
Water System Master Plan	- -	4,009	46,362	- -	- -
Water Rate Impact Fee Study	18,870	8,775	- -	- -	- -
2011 Water Line	- -	- -	- -	300,000	- -
Water Treatment Plant Maintenance	- -	223	- -	- -	430,000
Annual Water Maintenance	<u>189,883</u>	<u>114,075</u>	<u>46,471</u>	<u>120,000</u>	<u>150,000</u>
	<u>\$ 208,753</u>	<u>827,082</u>	<u>142,833</u>	<u>420,000</u>	<u>980,000</u>

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
Wastewater Connection Fees	\$ 177,005	481,681	78,640	210,388	75,000
Sewer Use Fees	4,909,971	4,679,365	4,872,050	4,979,915	5,091,000
Industrial Permits Fees	243,645	256,046	259,503	248,226	250,000
TOTAL CHARGES FOR SERVICES	\$ 5,330,621	5,417,092	5,210,193	5,438,529	5,416,000
Interest Earnings	\$ 25,878	166,448	278,096	225,000	225,000
TOTAL USE OF MONEY & PROPERTY	\$ 25,878	166,448	278,096	225,000	225,000
Miscellaneous Revenues	\$ -	-	-	215	-
TOTAL MISCELLANEOUS	\$ -	-	-	215	-
TOTAL REVENUES	\$ 5,356,499	5,583,540	5,488,289	5,663,744	5,641,000
EXPENDITURES					
Public Works Capital - 406					
Personal Services					
FICA	\$ 362	480	1,349	802	-
PERS Retirement	570	776	2,389	1,377	-
Health / Dental / Vision / Life Ins	822	880	3,078	2,903	-
Total Personal Services	\$ 1,754	2,136	6,816	5,082	-
Capital Outlay					
NPDES 2008-13	\$ -	-	-	-	60,000
Sewer Lining Project	-	-	-	-	1,600,000
Annual Sewer Maintenance	895	9,369	24,011	50,000	100,000
Annual WWTP Project	141	906	1,145	448,400	1,850,000
Taylorville Lift Station	-	-	-	-	400,000
Sewer Main Replacement Project	-	-	-	-	460,000
Slate Creek Lift Station	-	-	-	8,000	700,000
2018 WWTP Improvements	-	747	42,732	-	-
Total Capital Outlay	\$ 1,036	11,022	67,888	506,400	5,170,000
Total Public Works Capital	\$ 2,790	13,158	74,704	511,482	5,170,000
Non-Departmental - 601					
Capital Outlay					
Sewer Rate Study	\$ 24,623	14,975	-	-	-
Total Capital Outlay	\$ 24,623	14,975	-	-	-
Transfers Out					
Transfers Out	\$ 190,618	187,858	180,465	184,553	178,984
Total Transfers Out	\$ 190,618	187,858	180,465	184,553	178,984
Total Non-Departmental	\$ 215,241	202,833	180,465	184,553	178,984

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Water Plant - 702					
Services and Supplies					
Contractual Services	\$ -	145	-	-	-
Total Services and Supplies	\$ -	145	-	-	-
Total Water Plant	\$ -	145	-	-	-
Sewer Administration - 801					
Personal Services					
Salaries - Regular	\$ 164,849	169,377	281,679	307,407	370,355
Overtime	642	1,326	1,679	1,062	1,200
FICA	11,326	11,553	19,473	21,530	28,517
PERS Retirement	14,080	14,530	25,856	27,650	35,270
PERS Unfunded Liability	48,726	44,844	-	47,837	83,909
Health / Dental / Vision / Life Ins	37,789	33,857	61,085	73,487	85,665
Deferred Compensation	1,594	1,826	3,963	2,841	1,450
Workers Compensation	22,774	28,195	38,273	51,971	49,301
Total Personal Services	\$ 301,780	305,508	432,008	533,785	655,667
Services and Supplies					
Office Supplies	\$ 1,155	437	150	705	500
Communications	-	-	-	771	968
Postage	594	27	-	-	-
Utilities	647	18,675	11,670	24,678	25,000
Software	-	-	-	-	65,288
Operating Materials	15	-	-	-	3,500
Printing/Advertising	9,837	14,095	13,833	18,423	19,000
Contractual Services	71,802	75,010	15,259	39,502	668
Maintenance Contracts	(222)	692	692	692	-
Legal Services	75	4,251	-	-	-
Auditing Services	21,470	22,530	24,701	27,564	28,636
Non-Personal Overhead Transfer	98,074	75,215	-	149,228	107,406
Liability Insurance	145,990	158,631	344,908	427,899	503,807
Bank Service Charges	-	1,660	93,854	165,111	160,000
Property Tax Collection Fees	230	243	-	-	-
Other Costs	8,426	770	-	-	-
Total Services and Supplies	\$ 358,093	372,236	505,067	854,573	914,772
Debt Service					
Principal	\$ 989,609	1,024,068	510,000	535,000	555,000
Interest	66,582	57,123	57,738	34,288	11,794
Lease Principal	150,434	144,412	148,578	161,223	173,399
Lease Interest	79,423	55,252	48,977	46,421	44,143
Cost of Issuance	53,652	-	-	-	-
Total Debt Services	\$ 1,339,700	1,280,855	765,293	776,932	784,336
Capital Outlay					
Vehicles	\$ -	-	475	-	-
Other Machinery & Equipment	288	288	288	-	-
Total Capital Outlay	\$ 288	288	763	-	-
Total Sewer Administration	\$ 1,999,861	1,958,887	1,703,131	2,165,290	2,354,776

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Sewer Plant - 802					
Personal Services					
Salaries - Regular	\$ 378,867	445,913	437,561	441,675	420,246
Overtime	3,962	11,805	6,204	12,535	9,000
Stand-by / Callback	43,806	32,238	36,539	39,354	35,000
FICA	29,877	34,319	33,561	35,784	32,341
PERS Retirement	37,529	47,060	50,994	53,502	49,993
Health / Dental / Vision / Life Ins	95,869	115,180	103,055	140,554	121,786
Deferred Compensation	-	754	2,091	2,154	2,080
Uniform / Uniform Allowance	8,035	9,478	11,115	18,063	12,500
Total Personal Services	\$ 597,945	696,747	681,120	743,621	682,945
Services and Supplies					
Office Supplies	\$ 454	1,081	2,568	1,400	2,000
Communications	22,821	25,378	22,412	21,507	27,432
Postage	-	15	-	-	1,000
Dues & Subscriptions	30,791	47,648	41,633	39,364	40,200
Membership Dues	-	-	-	-	200
Fuel & Oil	28,739	8,545	3,676	3,000	5,000
Utilities	257,981	329,185	375,879	382,000	388,000
Chemicals	224,685	134,080	176,841	150,000	170,000
Operating Materials	87,773	60,915	116,492	90,000	90,000
Printing / Advertising	-	110	140	-	-
Contractual Services	274,600	260,563	235,806	330,000	273,500
Maintenance Contracts	7,310	4,798	4,047	4,302	4,400
Conferences & Travel	-	201	-	-	-
Automotive Repairs & Maintenance	7,036	4,846	2,497	5,000	5,000
Equipment Maintenance	55,984	267,243	181,487	50,000	50,000
Total Services and Supplies	\$ 998,174	1,144,608	1,163,478	1,076,573	1,056,732
Capital Outlay					
Other Machinery & Equipment	\$ -	-	-	152,877	125,000
Total Capital Outlay	\$ -	-	-	152,877	125,000
Total Sewer Plant	\$ 1,596,119	1,841,355	1,844,598	1,973,071	1,864,677

Sewer Collection - 803

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Personal Services					
Salaries - Regular	\$ 69,915	93,498	153,606	209,082	237,674
Overtime	972	5,478	5,947	7,147	6,000
Stand-by / Callback	3,878	5,760	10,190	10,661	10,000
FICA	5,215	7,711	12,555	16,758	18,182
PERS Retirement	6,041	6,982	14,052	19,970	22,149
Health / Dental / Vision / Life Ins	28,937	66,413	52,357	72,837	82,004
Uniform / Uniform Allowance	3,128	1,626	3,665	2,188	2,200
Unemployment	-	3,057	1,966	-	-
Workers Compensation	-	-	292	-	-
Total Personal Services	\$ 118,086	190,525	254,630	338,643	378,209
Services and Supplies					
Office Supplies	\$ 111	-	93	602	500
Communications	1,381	3,366	4,911	1,000	1,600
Dues & Subscriptions	5,152	2,189	4,706	4,621	4,550
Fuel & Oil	16,589	17,953	20,952	7,000	17,000
Chemicals	24,717	35,341	29,384	-	-

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Small Tools	-	-	-	2,119	2,500
Operating Materials	27,860	27,881	28,642	80,000	50,000
Printing / Advertising	20	-	-	-	-
Contractual Services	61,741	29,694	71,622	52,792	31,300
Non-Personal Overhead Transfer	-	-	189,061	-	-
Automotive Repairs & Maintenance	9,381	9,245	8,056	30,000	15,000
Equipment Maintenance	21,424	14,688	13,973	10,075	12,000
Total Services and Supplies	\$ 168,376	140,357	371,400	188,209	134,450
Capital Outlay					
Vehicles	\$ -	-	-	-	350,000
Total Capital Outlay	\$ -	-	-	-	350,000
Total Sewer Collection	\$ 286,462	330,882	626,030	526,852	862,659
TOTAL EXPENDITURES	\$ 4,100,473	4,347,260	4,428,928	5,361,248	10,431,096
Excess (Deficit) of Revenues Over Expenditures	\$ 1,256,026	1,236,280	1,059,361	302,496	(4,790,096)
Beginning Fund Balance	\$ 5,990,680	7,587,277	8,715,186	9,139,350	9,441,846
Ending Fund Balance	\$ 7,246,706	8,823,557	9,774,547	9,441,846	4,651,750
Reserved Fund Balance:					
Bond Reserve	\$ 44,512	45,512	44,512	44,512	44,512
Trustee Cash - Leases and Other Debt	585,452	605,576	638,924	667,060	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:	\$ 4,275,213	4,296,337	4,328,685	4,356,821	4,381,821
Unobligated Fund Balance	\$ 2,971,493	4,527,220	5,445,862	5,085,025	269,929

Capital Expenditure Detail

Capital Expenditures	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Sewer Rate Study	\$ 24,622	14,975	-	-	-
NPDES 2008-13	-	-	-	-	60,000
Sewer Lining Project	-	-	-	-	1,600,000
Annual Sewer Maintenance	895	9,369	24,011	50,000	100,000
Annual WWTP Projects	141	906	1,145	448,400	1,850,000
Taylorville Lift Station	-	-	-	-	400,000
Sewer Main Replacement Project	-	-	-	-	460,000
Slate Creek Lift Station	-	-	-	8,000	700,000
2018 WWTP Improvements Project	-	747	42,732	-	-
	\$ 25,658	25,997	67,888	506,400	5,170,000

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
Gas Tax - Section 2103	\$ 102,053	110,980	123,869	125,943	127,459
Gas Tax - Section 2105	71,718	77,514	82,607	85,967	87,969
Gas Tax - Section 2106	107,667	103,373	111,698	114,893	118,508
Gas Tax - Section 2107	79,655	105,638	111,816	117,298	119,940
Gas Tax - Section 2107.5	50,572	3,000	10,990	3,000	3,000
RMRA - SB-1 Funding	215,697	303,898	343,411	343,642	368,605
TOTAL INTERGOVERNMENTAL	\$ 627,362	704,403	784,391	790,743	825,481
Interest Earnings	\$ 1,528	20,676	12,223	5,000	5,000
Unrealized Gain / Loss Investment	(6,779)	(23,200)	19,813	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (5,251)	(2,524)	32,036	5,000	5,000
TOTAL REVENUES	\$ 622,111	701,879	816,427	795,743	830,481

EXPENDITURES

Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ 321,084	835,748	788,069	420,233	1,491,700
Total Transfers Out	\$ 321,084	835,748	788,069	420,233	1,491,700
Total Non-Departmental	\$ 321,084	835,748	788,069	420,233	1,491,700
TOTAL EXPENDITURES	\$ 321,084	835,748	788,069	420,233	1,491,700
Excess (Deficit) of Revenues Over Expenditures	\$ 301,027	(133,869)	28,358	375,510	(661,219)
Beginning Fund Balance	\$ 94,634	395,661	261,792	290,150	665,660
Ending Fund Balance	\$ 395,661	261,792	290,150	665,660	4,441

Capital Expenditure Detail

Capital Expenditures	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Trf to Capital 61220 - Street Maintenance	\$ 11,631	100,000	170,000	100,000	190,000
Trf to Capital 61330 - Street Rehab	175,000	850,000	295,000	-	400,000
Trf to Capital 63440 - Mill Street Parking Lot	-	-	125,563	88,312	25,000
Trf to Capital 63630 - Annual Sidewalks	374	13,999	30,000	-	20,000
Trf to Capital 66102 - Bennett St Bridge	-	-	-	40,000	-
Trf to Capital 66656 - S. Auburn Street Renov	-	-	-	10,000	680,000
	\$ 187,005	963,999	620,563	238,312	1,315,000

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
Parking Tickets	\$ 3,606	5,607	14,573	17,000	14,000
Parking Tickets Collected by Nevada County	21,894	26,792	27,927	24,887	26,000
TOTAL FINES & FORFEITURES	\$ 25,500	32,399	42,500	41,887	40,000
Miscellaneous Grants / Donations	\$ -	7,000	-	-	-
TOTAL MISCELLANEOUS	\$ -	7,000	-	-	-
Transfers In from Other Funds	\$ 134,079	135,019	167,506	181,921	176,700
TOTAL TRANSFERS IN	\$ 134,079	135,019	167,506	181,921	176,700
TOTAL REVENUES	\$ 159,579	174,418	210,006	223,808	216,700
EXPENDITURES					
Police - 201					
Services and Supplies					
Contractual Services	\$ -	1,049	-	-	-
Total Services and Supplies	\$ -	1,049	-	-	-
Total Police	\$ -	1,049	-	-	-
Administration & Engineering - 401					
Services and Supplies					
Utilities	\$ 119,600	137,935	176,628	175,349	176,000
Operating Materials	14,689	1,573	2,310	2,625	2,700
Total Services and Supplies	\$ 134,289	139,508	178,938	177,974	178,700
Total Administration & Engineering	\$ 134,289	139,508	178,938	177,974	178,700
Streets Maintenance - 402					
Services and Supplies					
Maintenance Contracts	\$ 25,293	24,111	26,068	39,732	33,000
Total Services and Supplies	\$ 25,293	24,111	26,068	39,732	33,000
Total Streets Maintenance	\$ 25,293	24,111	26,068	39,732	33,000
Non-Departmental - 601					
Capital Outlay					
Traffic General Engineering	\$ 1,518	-	-	-	-
Traffic Calming	-	9,750	5,000	6,102	5,000
Total Capital Outlay	\$ 1,518	9,750	5,000	6,102	5,000
Total Non-Departmental	\$ 1,518	9,750	5,000	6,102	5,000
TOTAL EXPENDITURES	\$ 161,100	174,418	210,006	223,808	216,700
Excess (Deficit) of Revenues Over Expenditures	\$ (1,521)	-	-	-	-
Beginning Fund Balance	\$ 1,521	-	-	-	-
Ending Fund Balance	\$ -	-	-	-	-

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
Strike Team Reimbursements	\$ 107,231	49,921	78,040	197,930	100,000
TOTAL INTERGOVERNMENTAL	\$ 107,231	49,921	78,040	197,930	100,000
Interest Earnings	\$ 972	4,313	5,847	5,000	5,000
Unrealized Gain / Loss Investment	(3,750)	(2,921)	2,368	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (2,778)	1,392	8,215	5,000	5,000
Fire Donations	\$ 899	-	-	100	-
TOTAL MISCELLANEOUS REVENUE	\$ 899	-	-	100	-
TOTAL REVENUES	\$ 105,352	51,313	86,255	203,030	105,000
EXPENDITURES					
Fire - 203					
Services and Supplies					
Fuel & Oil	\$ 225	-	-	296	-
Operating Materials	59,074	45,845	20,640	20,000	70,000
Contractual Services	1,810	-	6,749	42,681	-
Conferences & Travel	336	-	5,127	24,825	10,000
Building Repair & Maintenance	-	-	530	-	-
Automotive Repairs & Maintenance	7,462	15,219	75,062	6,434	20,000
Equipment Rental	-	-	2,820	-	-
Total Services and Supplies	\$ 68,907	61,064	110,928	94,236	100,000
Capital Outlay					
Technology	\$ 1,648	-	-	-	-
Total Capital Outlay	\$ 1,648	-	-	-	-
Total Fire	\$ 70,555	61,064	110,928	94,236	100,000
TOTAL EXPENDITURES	\$ 70,555	61,064	110,928	94,236	100,000
Excess (Deficit) of Revenues Over Expenditures	\$ 34,797	(9,751)	(24,673)	108,794	5,000
Beginning Fund Balance	\$ 186,912	221,709	211,958	187,285	296,079
Fund Balance Reserved - Nev. City Apparatus	\$ 15,000	30,000	45,000	60,000	75,000
Ending Fund Balance	\$ 206,709	181,958	142,285	236,079	226,079

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
<u>REVENUES</u>					
Interest Earnings	\$ 47	82	(12)	-	-
Unrealized Gain / Loss Investment	<u>(164)</u>	21	131	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (117)	103	119	-	-
Transfers In from Other Funds	\$ -	-	5,663	-	-
TOTAL TRANSFERS IN	\$ -	-	5,663	-	-
TOTAL REVENUES	\$ (117)	103	5,782	-	-
<u>EXPENDITURES</u>					
Police - 201					
Services and Supplies					
Contractual Services	\$ -	10,298	-	-	-
Total Services and Supplies	\$ -	10,298	-	-	-
Total Police	\$ -	10,298	-	-	-
TOTAL EXPENDITURES	\$ -	10,298	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ (117)	(10,195)	5,782	-	-
Beginning Fund Balance	\$ 4,530	4,413	(5,782)	-	-
Ending Fund Balance	<u>\$ 4,413</u>	<u>(5,782)</u>	-	-	-

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
<u>REVENUES</u>					
EPA Grants (Federal)	\$ 114,041	57,237	261,906	61,186	177,006
TOTAL INTERGOVERNMENTAL	\$ 114,041	57,237	261,906	61,186	177,006
TOTAL REVENUES	\$ 114,041	57,237	261,906	61,186	177,006
<u>EXPENDITURES</u>					
Planning - 301					
Personal Services					
Personnel Services Overhead Transfer	\$ 3,487	3,346	2,849	1,561	40,917
Total Personal Services	\$ 3,487	3,346	2,849	1,561	40,917
Services and Supplies					
Office Supplies	\$ -	130	145	-	1,800
Contractual Services	\$ 118,200	112,663	179,639	58,826	131,151
Conferences & Travel	\$ 945	949	-	-	194
Total Services and Supplies	\$ 119,145	113,742	179,784	58,826	133,145
Total Planning	\$ 122,632	117,088	182,633	60,387	174,062
TOTAL EXPENDITURES	\$ 122,632	117,088	182,633	60,387	174,062
Excess (Deficit) of Revenues Over Expenditures	\$ (8,591)	(59,851)	79,273	799	2,944
Beginning Fund Balance	\$ (14,574)	(23,165)	(83,016)	(3,743)	(2,944)
Ending Fund Balance	<u>\$ (23,165)</u>	<u>(83,016)</u>	<u>(3,743)</u>	<u>(2,944)</u>	<u>-</u>

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
Local Drainage Impact Fees	\$ 10,591	10,440	9,167	5,966	-
Fire Services Impact Fees	14,461	7,846	7,063	11,222	-
Police Services Impact Fee	7,144	7,841	3,451	9,782	-
Admin / General Facilities Impact Fee	7,246	2,602	4,387	15,389	-
Parks / Recreation Impact Fee	37,932	16,020	22,890	43,010	-
GVTIF Impact Fee	53,300	157,859	32,781	111,656	-
GVTIF Administrative Fees	529	1,579	328	123	-
Glenbrook Basin Traffic Impact	869	3,893	319	-	-
Glenbrook Basin Traffic Administration	860	112	-	-	-
TOTAL CHARGES FOR SERVICES	\$ 132,932	208,192	80,386	197,148	-
Interest Earnings	\$ 14,098	63,011	70,297	75,000	75,000
Unrealized Gain / Loss Investment	(57,727)	(42,072)	43,704	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (43,629)	20,939	114,001	75,000	75,000
TOTAL REVENUES	\$ 89,303	229,131	194,387	272,148	75,000

EXPENDITURES

Police - 201

Services and Supplies					
Contractual Services	\$ 28,604	788	3,774	-	-
Total Services and Supplies	\$ 28,604	788	3,774	-	-
Capital Outlay					
Vehicles	\$ 17,795	-	-	-	-
Total Capital Outlay	\$ 17,795	-	-	-	-
Total Police	\$ 46,399	788	3,774	-	-

Administration & Engineering - 401

Services and Supplies					
Printing/Advertising	\$ -	-	145	-	-
Contractual Services	-	15,244	-	-	-
Total Services and Supplies					
Total Administration & Engineering	\$ -	15,244	145	-	-

Recreation - 503

Capital Outlay					
Other Machinery & Equipment	\$ 335,307	269,436	(57)	-	-
Total Capital Outlay	\$ 335,307	269,436	(57)	-	-
Total Recreation					
Total Recreation	\$ 335,307	269,436	(57)	-	-

Non-Departmental - 601

Capital Outlay					
Other Machinery & Equipment	\$ 47,449	-	50,000	-	-
Development Impact Fee Study	24,157	10,741	-	-	-
Total Capital Outlay					
Total Capital Outlay	\$ 71,606	10,741	50,000	-	-

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Transfers Out					
Transfers Out	\$ -	571,758	545,677	-	565,000
Total Transfers Out	\$ -	571,758	545,677	-	565,000
Total Non-Departmental	\$ 71,606	582,499	595,677	-	565,000
TOTAL EXPENDITURES	\$ 453,312	867,967	599,539	-	565,000
Excess (Deficit) of Revenues Over Expenditures	\$ (364,009)	(638,836)	(405,152)	272,148	(490,000)
Beginning Fund Balance	\$ 3,609,159	3,245,150	2,606,314	2,201,162	2,473,310
Ending Fund Balance	<u>\$ 3,245,150</u>	<u>2,606,314</u>	<u>2,201,162</u>	<u>2,473,310</u>	<u>1,983,310</u>

Capital Expenditure Detail

Capital Expenditures	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Trf Capital 66005 - Mill Street Pedestrian Plaza	\$ -	561,621	-	-	-
Trf Capital 61100 - Storm Drainage Master Plan	- -	341	-	300,000	-
Trf Capital 63440 - Mill Street Parking Lot	- -	10,137	545,336	-	-
Trf Capital 63451 - Bennett & Ophir Circulation	- -	- -	-	100,000	-
Trf Capital 63452 - Centennial Dr Realignment	- -	- -	-	165,000	-
	<u>\$ -</u>	<u>571,758</u>	<u>545,677</u>	-	<u>565,000</u>

Fund Balance Detail

Fund Balances	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Reserve for Parking In Lieu	\$ 74,158	74,756	-	-	-
Reserve for Local Circulation	441,867	-	-	-	-
Reserve for Local Drainage	286,618	299,457	168,973	180,393	-
Reserve for Fire Services	65,558	73,996	85,471	99,708	103,611
Reserve for Police Services	34,620	42,804	48,773	60,380	62,744
Reserve for Admin / General Facilities	77,959	81,212	37,536	54,575	56,712
Reserve for Regional Circulation	487,112	326,068	-	-	-
Reserve for Regional Drainage	151,956	153,183	161,160	166,185	48,401
Reserve for Parks and Recreation	246,424	-	24,136	69,239	71,950
Reserve for SMA Map Act Fees	38,773	39,086	41,213	42,498	44,162
Reserve for GVTIF	1,297,269	1,466,880	1,581,282	1,745,717	1,538,686
Reserve for GVTIF Administration	27,567	29,381	31,325	32,429	33,698
Reserve for Glenbrook Basin	5,823	9,795	10,664	10,996	11,427
Reserve for Glenbrook Basin Administration	1,113	1,235	1,302	1,343	1,395
Reserve for McKnight Recapture	15,747	15,874	16,738	17,260	17,936
Unobligated Fund Balance (Mkt Val Adj)	(7,414)	(7,413)	(7,411)	(7,413)	(7,412)
	<u>\$ 3,245,150</u>	<u>2,606,314</u>	<u>2,201,162</u>	<u>2,473,310</u>	<u>1,983,310</u>

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
Interest Earnings	\$ 190	340	453	400	400
Unrealized Gain / Loss Investment	(750)	116	227	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (560)	456	680	400	400
Sale of Fixed Assets	\$ 14,585	4,995	46,085	8,000	-
TOTAL TRANSFERS IN	\$ 14,585	4,995	46,085	8,000	-
TOTAL REVENUES	\$ 14,025	5,451	46,765	8,400	400
EXPENDITURES					
Police - 201					
Capital Outlay					
Other Machinery & Equipment	\$ -	-	28,346	-	-
Total Capital Outlay	\$ -	-	28,346	-	-
Total Police	\$ -	-	28,346	-	-
Building - 302					
Services and Supplies					
Contractual Services	\$ -	-	-	38	457
Other Costs	\$ 38	-	-	-	-
Total Services and Supplies	\$ 38	-	-	38	457
Debt Service					
Lease Principal	\$ 14,537	16,728	10,393	10,382	9,972
Total Debt Service	\$ 14,537	16,728	10,393	10,382	9,972
Total Building	\$ 14,575	16,728	10,393	10,420	10,429
Fleet - 403					
Services and Supplies					
Contractual Services	\$ -	-	-	1,368	1,368
Other Costs	\$ 75	-	-	-	-
Total Services and Supplies	\$ 75	-	-	1,368	1,368
Debt Service					
Lease Principal	\$ 22,019	11,618	1,139	-	-
Total Debt Service	\$ 22,019	11,618	1,139	-	-
Total Building	\$ 22,094	11,618	1,139	1,368	1,368
Non-Departmental - 601					
Services and Supplies					
Vehicle Towing	\$ -	-	7,021	-	-
Total Services and Supplies	\$ -	-	7,021	-	-
Capital Outlay					
Other Machinery & Equipment	\$ 110,729	-	-	-	-
Total Capital Outlay	\$ 110,729	-	-	-	-
Total Non-Departmental	\$ 110,729	-	7,021	-	-
TOTAL EXPENDITURES	\$ 147,398	28,346	46,899	11,788	11,797
Excess (Deficit) of Revenues Over Expenditures	\$ (133,373)	(22,895)	(134)	(3,388)	(11,397)
Beginning Fund Balance	\$ 170,279	36,906	14,011	13,877	10,489
Ending Fund Balance	\$ 36,906	14,011	13,877	10,489	(908)

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
Misc. State Grants	\$ -	-	382,819	759,437	1,655,541
TOTAL INTERGOVERNMENTAL	\$ -	-	382,819	759,437	1,655,541
TOTAL REVENUES	\$ -	-	382,819	759,437	1,655,541
EXPENDITURES					
Police - 201					
Personal Services					
Salaries - Regular	\$ -	-	117,240	126,450	134,235
Overtime	\$ -	-	9,734	7,142	7,000
FICA	\$ -	-	9,233	9,332	10,336
PERS Retirement	\$ -	-	30,701	33,104	33,899
Health / Dental / Vision / Life Ins	\$ -	-	24,170	26,695	25,699
Uniform / Uniform Allowance	\$ -	-	1,286	1,375	875
Total Personal Services	\$ -	-	192,364	204,098	212,044
Services and Supplies					
Operating Materials	\$ -	-	6,139	10,608	10,000
Contractual Services	\$ -	-	12,000	25,998	26,000
Total Services and Supplies	\$ -	-	18,139	36,606	36,000
Capital Outlay					
Vehicles	\$ -	-	108,996	-	-
Total Capital Outlay	\$ -	-	108,996	-	-
Total Police	\$ -	-	319,499	240,704	248,044
Fire - 203					
Personal Services					
Overtime	\$ -	-	12,441	1,617	4,650
FICA	\$ -	-	952	81	350
Total Personal Services	\$ -	-	13,393	1,698	5,000
Services and Supplies					
Conferences & Travel	\$ -	-	7,500	13,500	15,000
Total Services and Supplies	\$ -	-	7,500	13,500	15,000
Total Fire	\$ -	-	20,893	15,198	20,000
Fleet - 403					
Capital Outlay					
Other Machinery & Equipment	\$ -	-	211,680	90,845	80,479
Total Capital Outlay	\$ -	-	211,680	90,845	80,479
Total Fleet	\$ -	-	211,680	90,845	80,479
Public Works Capital - 406					
Personal Services					
FICA	\$ -	-	-	62	1,100
PERS Retirement	\$ -	-	-	99	1,300

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Health / Dental / Vision / Life Ins	-	-	-	153	587
Total Personal Services	\$	-	-	314	2,987
Capital Outlay					
Condon Skatepark Project	\$	-	-	48,324	220,073
Total Capital Outlay	\$	-	-	48,324	220,073
Total Public Works Capital	\$	-	-	48,324	220,387
TOTAL EXPENDITURES	\$	-	-	600,396	567,134
Excess (Deficit) of Revenues Over Expenditures	\$	-	-	(217,577)	192,303
Beginning Fund Balance	\$	-	-	-	(217,577)
Ending Fund Balance	\$	-	-	(217,577)	(25,274)
					(25,274)

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
<u>REVENUES</u>					
Interest Earnings	\$ 418	1,987	2,879	2,500	2,500
Unrealized Gain / Loss Investment	(1,684)	(1,418)	978	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (1,266)	569	3,857	2,500	2,500
TOTAL REVENUES	\$ (1,266)	569	3,857	2,500	2,500
<u>EXPENDITURES</u>					
Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ -	-	-	-	-
Total Transfers Out	\$ -	-	-	-	-
Total Non-Departmental	\$ -	-	-	-	-
TOTAL EXPENDITURES	\$ -	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ (1,266)	569	3,857	2,500	2,500
Beginning Fund Balance	\$ 101,726	100,460	101,029	104,886	107,386
Ending Fund Balance	\$ 100,460	101,029	104,886	107,386	109,886

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
<u>REVENUES</u>					
Interest Earnings	\$ 22	38	60	60	60
Unrealized Gain / Loss Investment	(97)	18	19	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (75)	56	79	60	60
TOTAL REVENUES	\$ (75)	56	79	60	60
<u>EXPENDITURES</u>					
Non-Departmental - 601					
Services and Supplies					
Maintenance Costs	\$ 4,895	-	-	-	-
Total Services and Supplies	\$ 4,895	-	-	-	-
Total Non-Departmental	\$ 4,895	-	-	-	-
TOTAL EXPENDITURES	\$ 4,895	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ (4,970)	56	79	60	60
Beginning Fund Balance	\$ 7,018	2,048	2,104	2,183	2,243
Ending Fund Balance	\$ 2,048	2,104	2,183	2,243	2,303

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
Misc. State Grants	\$ -	50,590	-	77,989	1,996,195
Misc. Federal Grants	2,438,192	1,174,095	69,452	287,180	3,013,000
Federal Aid - FEMA / Other	-	1,976,586	-	14,673	-
State Reimbursements - Other	-	55,582	-	-	-
NCTC - RSTP Funding	150,000	-	300,000	5,200	572,500
TOTAL INTERGOVERNMENTAL	\$ 2,588,192	3,256,853	369,452	385,042	5,581,695
General Expense Reimbursement	\$ 3,506	3,528	7,500	-	-
TOTAL REIMBURSEMENTS	\$ 3,506	3,528	7,500	-	-
Miscellaneous Revenues	\$ -	-	-	71,172	-
TOTAL MISCELLANEOUS	\$ -	-	-	71,172	-
Transfers In from Other Fund - Fund 100	\$ 45,501	628,555	66,294	50,000	85,000
Transfers In from Other Fund - Fund 200	1,445,911	1,711,222	1,791,156	495,572	3,777,000
Transfers In from Other Fund - Fund 201	187,005	963,999	620,563	238,312	1,315,000
Transfers In from Other Fund - Fund 206	-	571,758	545,677	-	565,000
Transfers In from Other Fund - Fund 242	393,906	-	135,247	-	-
Transfers In from Other Fund - Fund 310	688,038	3,938,705	365,841	-	3,475,000
Transfers In from Other Fund - Fund 500	-	700,000	50,000	-	400,000
TOTAL TRANSFERS IN	\$ 2,760,361	8,514,239	3,574,778	783,884	9,617,000
TOTAL REVENUES	\$ 5,352,059	11,774,620	3,951,730	1,240,098	15,198,695

EXPENDITURES

Public Works Capital - 406

Personal Services					
FICA	\$ 7,607	13,207	94	847	-
PERS Retirement	10,452	18,415	126	1,357	-
Health / Dental / Vision / Life Ins	16,164	26,977	436	3,063	-
Total Personal Services	\$ 34,223	58,599	656	5,267	-
Capital Outlay					
Storm Drainage Master Plan	\$ -	-	341	-	300,000
Annual Street Maintenance	11,631	148,363	179,164	100,000	190,000
Annual Street Rehabilitation	714,156	830,103	689,655	-	965,000
Annual Storm Drain Maintenance	23,518	36,159	19,631	50,000	50,000
Cal-OES PSPS	3,938	398,142	232	-	-
ARPA - American Rescue Plan Act	112,637	-	-	-	-
Memorial Park Pool & Facility Renovation	5,548	(1,476)	-	-	-
Infrastructure Needs Assessment	-	13,005	40,565	7,735	-
Equitable Community Revitalization Grant - ECRG	-	-	-	77,989	1,996,195
NCTC Planning	3,701	3,667	9,630	5,200	7,500
GVTIF Update	13,794	4,408	-	-	-
2021 Winter Storm Damage Repair	514,362	205,791	-	-	-
Wolf Creek Trail Study	109,144	112,211	71,095	12,000	200,000
Mill Street Parking Lot	5,600	10,137	670,899	88,312	25,000
McCourtney Rd Pedestrian Imp	-	346	100,478	8,600	1,255,000
Bennett & Ophir Circulation	-	-	-	-	100,000

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
Centennial Drive Realignment	-	-	-	-	165,000
Church Street Parking Restrooms	-	-	-	-	475,000
Annual Sidewalk & Accessibility	374	13,999	32,598	-	20,000
Playground Maintenance	-	-	-	-	35,000
Bennett Street Bridge	-	-	-	115,000	-
Measure E Street Rehabilitation	9,636	178,587	896,186	128,118	1,200,000
Aerial Survey	7,993	-	-	-	-
Measure E Park Projects	47,008	44,841	15,004	300,000	1,130,000
CDBG Memorial Park Facility Imp	3,553,714	1,868,003	28,265	-	-
Mill Street Pedestrian Plaza	575,421	4,816,521	915,841	47,454	-
Slate Creek Drainage	243,014	-	345	-	-
HSIP Improvements	2,611	729	249,753	141,481	-
Condon / Scotten Turf Replacement	-	3,093,695	-	-	-
South Auburn & Colfax Roundabout	-	-	-	30,000	1,250,000
Magenta Drain Restoration	-	-	-	20,000	385,000
South Auburn St Renovation	-	-	-	10,000	2,450,000
Park Projects - Miscellaneous	-	-	-	-	3,000,000
Total Capital Outlay	\$ 5,957,800	11,777,231	3,919,682	1,141,889	15,198,695
Total Public Works Capital	\$ 5,992,023	11,835,830	3,920,338	1,147,156	15,198,695
TOTAL EXPENDITURES	\$ 5,992,023	11,835,830	3,920,338	1,147,156	15,198,695
Excess (Deficit) of Revenues Over Expenditures	\$ (639,964)	(61,210)	31,392	92,942	-
Beginning Fund Balance	\$ 48,227	(591,737)	(652,947)	(621,555)	(528,613)
Ending Fund Balance	\$ (591,737)	(652,947)	(621,555)	(528,613)	(528,613)

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

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
Regional Transportation Mitigation	\$ 152,606	356,808	169,669	173,213	170,000
TOTAL CHARGES FOR SERVICES	\$ 152,606	356,808	169,669	173,213	170,000
Misc. State Grants	\$ -	1,950,000	-	-	-
Federal / FEMA Grants	-	845,010	-	-	-
Loan Proceeds	6,083,966	-	-	-	-
TOTAL INTERGOVERNMENTAL	\$ 6,083,966	2,795,010	-	-	-
Interest Earnings	\$ 179,155	34,668	167,495	150,000	150,000
Unrealized Gain / Loss Investment	(80,318)	(188,593)	151,426	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 98,837	(153,925)	318,921	150,000	150,000
Miscellaneous Revenue	\$ 1,092,562	-	-	-	-
TOTAL MISCELLANEOUS	\$ 1,092,562	-	-	-	-
TOTAL REVENUES	\$ 7,427,971	\$ 2,997,893	\$ 488,590	\$ 323,213	\$ 320,000
EXPENDITURES					
Public Works Capital - 406					
Services and Supplies					
Contractual Services	\$ 116,301	-	-	-	-
Total Services and Supplies	\$ 116,301	-	-	-	-
Total Public Works Capital	\$ 116,301	-	-	-	-
Non-Departmental - 601					
Capital Outlay					
Real Property	\$ -	-	-	777,012	-
Land	-	-	-	207,988	-
Total Capital Outlay	\$ -	-	-	985,000	-
Transfers Out					
Transfers Out	\$ 688,039	3,938,705	365,840	-	3,475,000
Total Transfers Out	\$ 688,039	3,938,705	365,840	-	3,475,000
Total Non-Departmental	\$ 688,039	3,938,705	365,840	985,000	3,475,000
TOTAL EXPENDITURES	\$ 804,340	3,938,705	365,840	985,000	3,475,000
Excess (Deficit) of Revenues Over Expenditures	\$ 6,623,631	(940,812)	122,750	(661,787)	(3,155,000)
Beginning Fund Balance	\$ 466,059	7,089,690	6,148,878	6,271,628	5,609,841
Ending Fund Balance	\$ 7,089,690	6,148,878	6,271,628	5,609,841	2,454,841

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
Whispering Pines Landscaping & Lighting Fund (Fund 210)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
Lighting / Landscape / Maintenance	\$ 24,840	26,121	28,463	29,379	30,813
TOTAL TAXES & ASSESSMENTS	\$ 24,840	26,121	28,463	29,379	30,813
Interest Earnings	\$ 164	897	1,461	500	500
Unrealized Gain / Loss Investment	(605)	(699)	314	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (441)	198	1,775	500	500
TOTAL REVENUES	\$ 24,399	26,319	30,238	29,879	31,313
EXPENDITURES					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ 496	808	1,263	444	900
FICA	37	62	87	34	69
PERS Retirement	60	98	172	63	105
Health / Dental / Vision / Life Ins	104	116	179	61	126
Total Personal Services	\$ 697	1,084	1,701	602	1,200
Services and Supplies					
Utilities	\$ 12,848	9,613	11,010	12,000	12,060
Contractual Services	-	550	2,708	-	48,500
Maintenance Contracts	5,940	7,348	7,516	5,830	6,000
Property Tax Collection Fees	249	248	249	249	253
Total Services and Supplies	\$ 19,037	17,759	21,483	18,079	66,813
Total Maintenance Assessment Districts	\$ 19,734	18,843	23,184	18,681	68,013
TOTAL EXPENDITURES	\$ 19,734	18,843	23,184	18,681	68,013
Excess (Deficit) of Revenues Over Expenditures	\$ 4,665	7,476	7,054	11,198	(36,700)
Beginning Fund Balance	\$ 38,550	43,215	50,691	57,745	68,943
Ending Fund Balance	\$ 43,215	50,691	57,745	68,943	32,243

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
Litton P. 1 Landscaping & Lighting Fund (Fund 211)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
Lighting / Landscape / Maintenance	\$ 5,694	7,487	5,210	6,761	6,935
TOTAL TAXES & ASSESSMENTS	\$ 5,694	7,487	5,210	6,761	6,935
Interest Earnings	\$ 24	205	311	200	200
Unrealized Gain / Loss Investment	(118)	(164)	40	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (94)	41	351	200	200
TOTAL REVENUES	\$ 5,600	7,528	5,561	6,961	7,135
EXPENDITURES					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ 284	364	341	340	245
FICA	21	28	26	25	19
PERS Retirement	34	44	48	48	38
Health / Dental / Vision / Life Ins	55	39	52	52	48
Total Personal Services	\$ 394	475	467	465	350
Services and Supplies					
Utilities	\$ 2,319	2,056	2,663	2,310	2,600
Maintenance Contracts	850	300	-	-	15,050
Property Tax Collection Fees	226	225	226	226	235
Total Services and Supplies	\$ 3,395	2,581	2,889	2,536	17,885
Total Maintenance Assessment Districts	\$ 3,789	3,056	3,356	3,001	18,235
TOTAL EXPENDITURES	\$ 3,789	3,056	3,356	3,001	18,235
Excess (Deficit) of Revenues Over Expenditures	\$ 1,811	4,472	2,205	3,960	(11,100)
Beginning Fund Balance	\$ 5,422	7,233	11,705	13,910	17,870
Ending Fund Balance	\$ 7,233	11,705	13,910	17,870	6,770

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
Morgan Ranch Landscaping & Lighting Fund (Fund 212)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
Lighting / Landscape / Maintenance	\$ 24,799	25,470	29,751	29,524	30,083
TOTAL TAXES & ASSESSMENTS	\$ 24,799	25,470	29,751	29,524	30,083
Interest Earnings	\$ 96	604	1,310	800	800
Unrealized Gain / Loss Investment	(310)	(555)	55	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (214)	49	1,365	800	800
TOTAL REVENUES	\$ 24,585	25,519	31,116	30,324	30,883
EXPENDITURES					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ 284	364	520	350	380
FICA	21	28	40	26	29
PERS Retirement	34	44	68	42	47
Health / Dental / Vision / Life Ins	55	39	60	37	44
Total Personal Services	\$ 394	475	688	455	500
Services and Supplies					
Utilities	\$ 9,354	8,353	10,392	8,955	9,150
Maintenance Contracts	7,441	5,278	4,913	4,280	59,000
Property Tax Collection Fees	210	228	228	228	233
Total Services and Supplies	\$ 17,005	13,859	15,533	13,463	68,383
Total Maintenance Assessment Districts	\$ 17,399	14,334	16,221	13,918	68,883
TOTAL EXPENDITURES	\$ 17,399	14,334	16,221	13,918	68,883
Excess (Deficit) of Revenues Over Expenditures	\$ 7,186	11,185	14,895	16,406	(38,000)
Beginning Fund Balance	\$ 20,384	27,570	38,755	53,650	70,056
Ending Fund Balance	\$ 27,570	38,755	53,650	70,056	32,056

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
Ventana Sierra Landscaping & Lighting Fund (Fund 213)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
Lighting / Landscape / Maintenance	\$ 3,100	3,200	3,402	3,464	4,451
TOTAL TAXES & ASSESSMENTS	\$ 3,100	3,200	3,402	3,464	4,451
Interest Earnings	\$ 20	47	11	15	15
Unrealized Gain / Loss Investment	(82)	4	55	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (62)	51	66	15	15
TOTAL REVENUES	\$ 3,038	3,251	3,468	3,479	4,466
EXPENDITURES					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ 638	628	424	262	70
FICA	48	45	28	18	5
PERS Retirement	77	71	55	30	11
Health / Dental / Vision / Life Ins	121	68	72	50	14
Total Personal Services	\$ 884	812	579	360	100
Services and Supplies					
Utilities	\$ 2,525	2,344	3,075	2,700	2,000
Maintenance Contracts	1,452	1,846	1,686	1,430	1,200
Property Tax Collection Fees	210	201	201	201	151
Total Services and Supplies	\$ 4,187	4,391	4,962	4,331	3,351
Total Maintenance Assessment Districts	\$ 5,071	5,203	5,541	4,691	3,451
TOTAL EXPENDITURES	\$ 5,071	5,203	5,541	4,691	3,451
Excess (Deficit) of Revenues Over Expenditures	\$ (2,033)	(1,952)	(2,073)	(1,212)	1,015
Beginning Fund Balance	\$ 5,991	3,958	2,006	(67)	(1,279)
Ending Fund Balance	\$ 3,958	2,006	(67)	(1,279)	(264)

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
Scotia Pines Landscaping & Lighting Fund (Fund 214)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
Lighting / Landscape / Maintenance	\$ 3,917	4,234	4,481	4,631	4,752
TOTAL TAXES & ASSESSMENTS	\$ 3,917	4,234	4,481	4,631	4,752
Interest Earnings	\$ 25	2	11	10	10
Unrealized Gain / Loss Investment	(102)	78	-	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (77)	80	11	10	10
TOTAL REVENUES	\$ 3,840	4,314	4,492	4,641	4,762
EXPENDITURES					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ 213	155	171	150	180
FICA	16	9	8	11	14
PERS Retirement	26	19	24	19	23
Health / Dental / Vision / Life Ins	44	28	17	30	33
Total Personal Services	\$ 299	211	220	210	250
Services and Supplies					
Utilities	\$ 1,228	1,082	1,376	1,188	1,200
Contractual Services	1,728	-	-	-	-
Maintenance Contracts	5,014	9,205	-	2,366	1,500
Property Tax Collection Fees	210	201	201	201	202
Total Services and Supplies	\$ 8,180	10,488	1,577	3,755	2,902
Total Maintenance Assessment Districts	\$ 8,479	10,699	1,797	3,965	3,152
TOTAL EXPENDITURES	\$ 8,479	10,699	1,797	3,965	3,152
Excess (Deficit) of Revenues Over Expenditures	\$ (4,639)	(6,385)	2,695	675	1,610
Beginning Fund Balance	\$ 7,794	3,155	(3,230)	(535)	140
Ending Fund Balance	\$ 3,155	(3,230)	(535)	140	1,750

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
MA Dist. 2003-1 (Morgan Ranch Unit 7) Fund (Fund 215)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
<u>REVENUES</u>					
Lighting / Landscape / Maintenance	\$ 480	480	480	480	480
TOTAL TAXES & ASSESSMENTS	\$ 480	480	480	480	480
Interest Earnings	\$ 79	372	535	250	250
Unrealized Gain / Loss Investment	(318)	(258)	179	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (239)	114	714	250	250
TOTAL REVENUES	\$ 241	594	1,194	730	730
<u>EXPENDITURES</u>					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ 425	242	433	250	200
FICA	32	18	34	19	15
PERS Retirement	52	30	56	25	22
Health / Dental / Vision / Life Ins	83	28	60	30	28
Total Personal Services	\$ 592	318	583	324	265
Services and Supplies					
Contractual Services	\$ -	-	-	-	15,000
Property Tax Collection Fees	210	212	212	212	215
Total Services and Supplies	\$ 210	212	212	212	15,215
Total Maintenance Assessment Districts	\$ 802	530	795	536	15,480
TOTAL EXPENDITURES	\$ 802	530	795	536	15,480
Excess (Deficit) of Revenues Over Expenditures	\$ (561)	64	399	194	(14,750)
Beginning Fund Balance	\$ 19,325	18,764	18,828	19,227	19,421
Ending Fund Balance	\$ 18,764	18,828	19,227	19,421	4,671

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
Morgan Ranch West BAD No 2010-1 Fund (Fund 216)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
<u>REVENUES</u>					
Lighting / Landscape / Maintenance	\$ 750	750	750	750	750
TOTAL TAXES & ASSESSMENTS	\$ 750	750	750	750	750
Interest Earnings	\$ 45	214	315	200	200
Unrealized Gain / Loss Investment	(180)	(151)	100	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (135)	63	415	200	200
TOTAL REVENUES	\$ 615	813	1,165	950	950
<u>EXPENDITURES</u>					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ 425	242	345	250	175
FICA	32	18	27	19	13
PERS Retirement	52	30	43	25	22
Health / Dental / Vision / Life Ins	83	39	43	30	25
Total Personal Services	\$ 592	329	458	324	235
Services and Supplies					
Contractual Services	\$ -	-	-	-	10,300
Property Tax Collection Fees	213	213	213	213	215
Total Services and Supplies	\$ 213	213	213	213	10,515
Total Maintenance Assessment Districts	\$ 805	542	671	537	10,750
TOTAL EXPENDITURES	\$ 805	542	671	537	10,750
Excess (Deficit) of Revenues Over Expenditures	\$ (190)	271	494	413	(9,800)
Beginning Fund Balance	\$ 10,871	10,681	10,952	11,446	11,859
Ending Fund Balance	\$ 10,681	10,952	11,446	11,859	2,058

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
Morgan Ranch West Landscaping & Lighting No. 1988-2 Annex Fund (Fund 217)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
Lighting / Landscape / Maintenance	\$ 500	500	500	500	500
TOTAL TAXES & ASSESSMENTS	\$ 500	500	500	500	500
Interest Earnings	\$ 34	156	217	80	80
Unrealized Gain / Loss Investment	(137)	(107)	85	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (103)	49	302	80	80
TOTAL REVENUES	\$ 397	549	802	580	580
EXPENDITURES					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ 284	323	345	150	135
FICA	21	25	26	11	10
PERS Retirement	34	39	48	13	16
Health / Dental / Vision / Life Ins	50	39	52	15	19
Total Personal Services	\$ 389	426	471	189	180
Services and Supplies					
Utilities	\$ 129	129	196	178	170
Contractual Services	-	-	-	-	7,200
Property Tax Collection Fees	213	213	213	213	200
Total Services and Supplies	\$ 342	342	409	391	7,570
Total Maintenance Assessment Districts	\$ 731	768	880	580	7,750
TOTAL EXPENDITURES	\$ 731	768	880	580	7,750
Excess (Deficit) of Revenues Over Expenditures	\$ (334)	(219)	(78)	(0)	(7,170)
Beginning Fund Balance	\$ 8,281	7,947	7,728	7,650	7,650
Ending Fund Balance	\$ 7,947	7,728	7,650	7,650	479

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
Ridge Meadows Landscaping & Lighting 2016-1 Fund (Fund 218)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
Lighting / Landscape / Maintenance	\$ 9,144	8,000	8,000	8,371	9,500
TOTAL TAXES & ASSESSMENTS	\$ 9,144	8,000	8,000	8,371	9,500
Interest Earnings	\$ 74	201	214	200	200
Unrealized Gain / Loss Investment	(275)	(42)	142	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (201)	159	356	200	200
TOTAL REVENUES	\$ 8,943	8,159	8,356	8,571	9,700
EXPENDITURES					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ 564	317	765	262	155
FICA	42	24	49	8	12
PERS Retirement	68	38	103	30	18
Health / Dental / Vision / Life Ins	108	49	89	24	25
Total Personal Services	\$ 782	428	1,006	324	210
Services and Supplies					
Utilities	\$ 640	565	595	740	570
Maintenance Contracts	6,336	16,677	7,519	7,572	7,400
Property Tax Collection Fees	219	219	219	219	220
Total Services and Supplies	\$ 7,195	17,461	8,333	8,531	8,190
Total Maintenance Assessment Districts	\$ 7,977	17,889	9,339	8,855	8,400
TOTAL EXPENDITURES	\$ 7,977	17,889	9,339	8,855	8,400
Excess (Deficit) of Revenues Over Expenditures	\$ 966	(9,730)	(983)	(284)	1,300
Beginning Fund Balance	\$ 17,668	18,634	8,904	7,921	7,637
Ending Fund Balance	\$ 18,634	8,904	7,921	7,637	8,937

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
Ridge Meadows BAD 2016-1 Fund (Fund 219)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
<u>REVENUES</u>					
Lighting / Landscape / Maintenance	\$ 1,850	700	700	700	700
TOTAL TAXES & ASSESSMENTS	\$ 1,850	700	700	700	700
Interest Earnings	\$ 62	299	430	200	200
Unrealized Gain / Loss Investment	(243)	(217)	150	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (181)	82	580	200	200
TOTAL REVENUES	\$ 1,669	782	1,280	900	900
<u>EXPENDITURES</u>					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ 567	404	433	400	210
FICA	43	31	34	31	16
PERS Retirement	69	49	56	40	27
Health / Dental / Vision / Life Ins	110	56	60	46	32
Total Personal Services	\$ 789	540	583	517	285
Services and Supplies					
Contractual Services	\$ -	-	-	-	10,200
Property Tax Collection Fees	219	219	219	219	215
Total Services and Supplies	\$ 219	219	219	219	10,415
Total Maintenance Assessment Districts	\$ 1,008	759	802	736	10,700
TOTAL EXPENDITURES	\$ 1,008	759	802	736	10,700
Excess (Deficit) of Revenues Over Expenditures	\$ 661	23	478	164	(9,800)
Beginning Fund Balance	\$ 14,334	14,995	15,018	15,496	15,660
Ending Fund Balance	\$ 14,995	15,018	15,496	15,660	5,860

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
Loma Rica Ranch Landscaping & Lighting Fund (Fund 220)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
Lighting / Landscape / Maintenance	\$ -	-	-	-	160,061
TOTAL TAXES & ASSESSMENTS	\$ -	-	-	-	160,061
Interest Earnings	\$ -	-	-	-	200
Unrealized Gain / Loss Investment	\$ -	-	-	-	-
TOTAL USE OF MONEY & PROPERTY	\$ -	-	-	-	200
TOTAL REVENUES	\$ -	-	-	-	160,261
EXPENDITURES					
Maintenance Assessment Districts - 405					
Personal Services					
Salaries - Regular	\$ -	-	-	-	15,032
FICA	\$ -	-	-	-	1,150
PERS Retirement	\$ -	-	-	-	1,804
Health / Dental / Vision / Life Ins	\$ -	-	-	-	2,255
Total Personal Services	\$ -	-	-	-	20,241
Services and Supplies					
Utilities	\$ -	-	-	695	10,190
Maintenance Contracts	\$ -	-	-	-	90,367
Property Tax Collection Fees	\$ -	-	-	-	500
Total Services and Supplies	\$ -	-	-	695	101,057
Total Maintenance Assessment Districts	\$ -	-	-	695	121,298
TOTAL EXPENDITURES	\$ -	-	-	695	121,298
Excess (Deficit) of Revenues Over Expenditures	\$ -	-	-	(695)	38,963
Beginning Fund Balance	\$ -	-	-	-	(695)
Ending Fund Balance	\$ -	-	-	(695)	38,268

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
Downtown Assessment District Fund (Fund 770)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
<u>REVENUES</u>					
Downtown Assessment	\$ 56,362	60,110	63,028	69,833	65,000
TOTAL CHARGES FOR SERVICES	\$ 56,362	60,110	63,028	69,833	65,000
Interest Earnings	\$ 152	1,025	1,666	1,200	1,200
Unrealized Gain / Loss Investment	(579)	(937)	377	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (427)	88	2,043	1,200	1,200
TOTAL REVENUES	\$ 55,935	60,198	65,071	71,033	66,200
<u>EXPENDITURES</u>					
Non-Departmental - 601					
Services and Supplies					
Community Contributions	\$ 50,000	-	120,000	75,000	60,000
Total Capital Outlay	\$ 50,000	-	120,000	75,000	60,000
Total Non-Departmental	\$ 50,000	-	120,000	75,000	60,000
TOTAL EXPENDITURES	\$ 50,000	-	120,000	75,000	60,000
Excess (Deficit) of Revenues Over Expenditures	\$ 5,935	60,198	(54,929)	(3,967)	6,200
Beginning Fund Balance	\$ 17,189	23,124	83,322	28,393	24,426
Ending Fund Balance	<u>\$ 23,124</u>	<u>83,322</u>	<u>28,393</u>	<u>24,426</u>	<u>30,626</u>

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
Grass Valley Successor Agency Fund (Fund 780)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
Other Property Taxes	\$ -	-	(177,747)	-	-
RPTTF Property Taxes	\$ 317,185	723,269	751,578	518,531	594,740
TOTAL TAXES & ASSESSMENTS	\$ 317,185	723,269	573,831	518,531	594,740
Interest Earnings	\$ 13,987	15,142	18,889	15,000	15,000
Unrealized Gain / Loss Investment	\$ (10,574)	(6,651)	3,234	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 3,413	8,491	22,123	15,000	15,000
TOTAL REVENUES	\$ 320,598	731,760	595,954	533,531	609,740
EXPENDITURES					
Administration - 901					
Personal Services					
Salaries - Regular	\$ 58,075	60,285	(989)	-	-
Overtime	347	406	(11)	-	-
FICA	3,936	4,033	(76)	-	-
PERS Retirement	4,828	5,132	(101)	-	-
Health / Dental / Vision / Life Ins	12,302	11,136	(215)	-	-
Deferred Compensation	932	932	(15)	-	-
Workers Compensation	1,995	2,236	-	-	-
Total Personal Services	\$ 82,415	84,160	(1,407)	-	-
Services and Supplies					
Office Supplies	\$ 255	-	-	-	-
Utilities	188	-	-	-	-
Contractual Services	15,140	6,629	7,132	7,190	7,410
Auditing Services	3,342	3,342	1,216	567	589
Total Services and Supplies	\$ 18,925	9,971	8,348	7,757	7,999
Capital Outlay					
Other Machinery & Equipment	\$ 262	-	-	-	-
Total Capital Outlay	\$ 262	-	-	-	-
Debt Service					
Principal	\$ 535,000	4,895,000	350,000	360,000	370,000
Interest	484,153	363,609	245,890	235,490	224,740
Amortization on Bond Premium	(1,732)	64,510	(5,148)	-	-
Total Debt Service	\$ 1,017,421	5,323,119	590,742	595,490	594,740
Total Administration	\$ 1,119,023	5,417,250	597,683	603,247	602,739
Housing - 902					
Services and Supplies					
Contractual Services	\$ 3,000	3,500	6,000	6,000	6,000
Total Services and Supplies	\$ 3,000	3,500	6,000	6,000	6,000
Total Housing	\$ 3,000	3,500	6,000	6,000	6,000
TOTAL EXPENDITURES	\$ 1,122,023	5,420,750	603,683	609,247	608,739
Excess (Deficit) of Revenues Over Expenditures	\$ (801,425)	(4,688,990)	(7,729)	(75,716)	1,001
Beginning Fund Balance	\$ 6,054,155	5,261,672	626,234	618,505	542,789
Ending Fund Balance	\$ 5,252,730	572,682	618,505	542,789	543,790

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
02-HOME-0586 - Glenbrook Apts. Fund (Fund 230)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
<u>REVENUES</u>					
Interest Earnings	\$ 32,713	32,713	32,713	32,713	32,713
TOTAL USE OF MONEY & PROPERTY	\$ 32,713	32,713	32,713	32,713	32,713
TOTAL REVENUES	\$ 32,713	32,713	32,713	32,713	32,713
<u>EXPENDITURES</u>					
Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ -	-	-	-	-
Total Transfers Out	\$ -	-	-	-	-
Total Non-Departmental	\$ -	-	-	-	-
TOTAL EXPENDITURES	\$ -	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ 32,713	32,713	32,713	32,713	32,713
Program Income / Cash Balance	\$ -	-	-	-	-
Loan Receivable Balance	\$ 4,323,091	4,355,804	4,388,517	4,421,230	4,453,943

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
09-HOME-6272 1st Time Homebuyer Fund (Fund 231)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUE					
09-Home-6272 1st Time Homebuyer	\$ -	150,000	-	-	-
TOTAL INTERGOVERNMENTAL	\$ -	150,000	-	-	-
Interest Earnings	\$ 6,733	39,784	24,648	24,452	19,452
Market Value Adjustment	(7,468)	(12,661)	7,058	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (735)	27,123	31,706	24,452	19,452
Transfers In	\$ 491,916	-	-	-	-
TOTAL TRANSFERS IN	\$ 491,916	-	-	-	-
TOTAL REVENUES	\$ 491,181	177,123	31,706	24,452	19,452
EXPENDITURES					
Home Program - 304					
Services and Supplies					
Contractual Services	\$ 30	-	-	-	-
Total Services and Supplies	\$ 30	-	-	-	-
Total Home Program	\$ 30	-	-	-	-
TOTAL EXPENDITURES	\$ 30	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ 491,151	177,123	31,706	24,452	19,452
Program Income / Cash Balance	\$ 550,261	807,242	834,496	851,948	864,400
Loan Receivable Balance	\$ 278,688	198,829	203,281	207,733	212,185

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
12-HOME-8564 First Time HB Fund (Fund 232)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
<u>REVENUES</u>					
Interest Earnings	\$ 8,885	6,569	6,569	6,569	6,569
TOTAL USE OF MONEY & PROPERTY	\$ 8,885	6,569	6,569	6,569	6,569
TOTAL REVENUES	\$ 8,885	6,569	6,569	6,569	6,569
<u>EXPENDITURES</u>					
Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ 149,959	-	-	-	-
Total Transfers Out	\$ 149,959	-	-	-	-
Total Non-Departmental	\$ 149,959	-	-	-	-
TOTAL EXPENDITURES	\$ 149,959	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ (141,074)	6,569	6,569	6,569	6,569
Program Income / Cash Balance	\$ -	-	-	-	-
Loan Receivable Balance	\$ 265,785	272,354	278,922	285,491	292,060

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
HOME Grant 1st Time Homebuyers Fund (Fund 233)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
CDBG Re-Use Revenues	\$ 7,114	(150,000)	-	-	-
TOTAL INTERGOVERNMENTAL	\$ 7,114	(150,000)	-	-	-
Interest Earnings	\$ 11,213	(11,191)	8,985	8,985	8,985
Market Value Adjustment	(1,095)	-	-	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 10,118	(11,191)	8,985	8,985	8,985
Transfers In	\$ 19,544	-	-	-	-
TOTAL TRANSFERS IN	\$ 19,544	-	-	-	-
TOTAL REVENUES	\$ 36,776	(161,191)	8,985	8,985	8,985
EXPENDITURES					
Home Program - 304					
Services and Supplies					
Contractual Services	\$ 23,288	8,945	7,470	7,920	8,000
Bad Debt Expense	6,017	-	-	-	-
Total Services and Supplies	\$ 29,305	8,945	7,470	7,920	8,000
Total Home Program	\$ 29,305	8,945	7,470	7,920	8,000
TOTAL EXPENDITURES	\$ 29,305	8,945	7,470	7,920	8,000
Excess (Deficit) of Revenues Over Expenditures	\$ 7,471	(170,136)	1,515	1,065	985
<hr/>					
Program Income / Cash Balance	\$ 2,684	(93,681)	(99,591)	(107,511)	(115,511)
Loan Receivable Balance	\$ 817,728	741,813	750,798	759,783	768,768

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
99-HOME-0369 First Time Homebuyers Fund (Fund 234)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
<u>REVENUES</u>					
Interest Earnings	\$ 1,108	1,647	1,647	58,648	1,646
TOTAL USE OF MONEY & PROPERTY	\$ 1,108	1,647	1,647	58,648	1,646
TOTAL REVENUES	\$ 1,108	1,647	1,647	58,648	1,646
<u>EXPENDITURES</u>					
Home Program - 304					
Services and Supplies					
Office Supplies	\$ 3	-	-	-	-
Total Services and Supplies	\$ 3	-	-	-	-
Total Home Program	\$ 3	-	-	-	-
Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ 440,625	-	-	-	-
Total Transfers Out	\$ 440,625	-	-	-	-
Total Non-Departmental	\$ 440,625	-	-	-	-
TOTAL EXPENDITURES	\$ 440,628	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ (439,520)	1,647	1,647	58,648	1,646
Program Income / Cash Balance	\$ -	-	-	134,602	134,602
Loan Receivable Balance	\$ 388,217	389,864	391,510	315,556	317,202

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
00-HOME-0461 Cedar Park Apts Fund (Fund 235)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
<u>REVENUES</u>					
Interest Earnings	\$ 48,184	48,148	48,184	48,184	48,184
TOTAL USE OF MONEY & PROPERTY	\$ 48,184	48,148	48,184	48,184	48,184
TOTAL REVENUES	\$ 48,184	48,148	48,184	48,184	48,184
<u>EXPENDITURES</u>					
Home Program - 304					
Services and Supplies					
Contractual Services	\$ -	-	-	-	-
Total Services and Supplies	\$ -	-	-	-	-
Total Home Program	\$ -	-	-	-	-
TOTAL EXPENDITURES	\$ -	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ 48,184	48,148	48,184	48,184	48,184
<hr/>					
Program Income / Cash Balance	\$ -	-	-	-	-
Loan Receivable Balance	\$ 1,827,169	1,875,353	1,923,537	1,971,721	2,019,905

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
19-HOME-14968 FTHB Fund (Fund 236)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
<u>REVENUES</u>					
Interest Earnings	\$ 234	1,500	1,500	1,500	1,500
TOTAL USE OF MONEY & PROPERTY	\$ 234	1,500	1,500	1,500	1,500
Transfers In	\$ 78,824	-	-	-	-
TOTAL TRANSFERS IN	\$ 78,824	-	-	-	-
TOTAL REVENUES	\$ 79,058	1,500	1,500	1,500	1,500
<u>EXPENDITURES</u>					
Home Program - 304					
Services and Supplies					
Contractual Services	\$ -	-	-	-	-
Total Services and Supplies	\$ -	-	-	-	-
Total Home Program	\$ -	-	-	-	-
TOTAL EXPENDITURES	\$ -	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ 79,058	1,500	1,500	1,500	1,500
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Program Income / Cash Balance	\$ -	-	-	-	-
Loan Receivable Balance	\$ 75,234	76,734	78,234	79,734	81,234

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
04-STBG-1960 TIG Housing Rehabilitation Fund (Fund 240)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
<u>REVENUES</u>					
CDBG Re-Use Revenues	\$ -	300	-	-	-
TOTAL INTERGOVERNMENTAL	\$ -	300	-	-	-
Interest Earnings	\$ 4,629	500	-	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 4,629	500	-	-	-
TOTAL REVENUES	\$ 4,629	800	-	-	-
<u>EXPENDITURES</u>					
CDBG Program - 303					
Services and Supplies					
Contractual Services	\$ -	-	-	-	-
Other Costs	\$ 36,270	286	-	-	-
Total Services and Supplies	\$ 36,270	286	-	-	-
Total Home Program	\$ 36,270	286	-	-	-
Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ 166,734	-	814	-	-
Total Transfers Out	\$ 166,734	-	814	-	-
Total Non-Departmental	\$ 166,734	-	814	-	-
TOTAL EXPENDITURES	\$ 203,004	286	814	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ (198,375)	514	(814)	-	-
<hr/>					
Program Income / Cash Balance	\$ -	814	-	-	-
Loan Receivable Balance	\$ 72,133	71,833	71,833	71,833	71,833

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
CDBG Fund (Fund 241)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
Interest Earnings	\$ 1,607	2,581	2,968	249	250
Unrealized Gain / Loss - Investments	(4,910)	1,192	1,827	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (3,303)	3,773	4,795	249	250
Transfers In from Other Funds	\$ 361,580	-	-	-	-
TOTAL TRANSFERS IN	\$ 361,580	-	-	-	-
TOTAL REVENUES	\$ 358,277	3,773	4,795	249	250
EXPENDITURES					
CDBG Program - 303					
Services and Supplies					
Printing / Advertising	\$ -	303	-	-	-
Contractual Services	7,277	4,522	5,500	3,250	5,000
Total Services and Supplies	\$ 7,277	4,825	5,500	3,250	5,000
Total Home Program	\$ 7,277	4,825	5,500	3,250	5,000
Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ 394,948	-	115,989	-	-
Total Transfers Out	\$ 394,948	-	115,989	-	-
Total Non-Departmental	\$ 394,948	-	115,989	-	-
TOTAL EXPENDITURES	\$ 402,225	4,825	121,489	3,250	5,000
Excess (Deficit) of Revenues Over Expenditures	\$ (43,948)	(1,052)	(116,694)	(3,001)	(4,750)
<hr/>					
Program Income / Cash Balance	\$ 122,488	121,440	6,256	3,255	(1,495)
Loan Receivable Balance	\$ -	-	-	-	-

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
CDBG Revolving Loan Fund (Fund 242)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
REVENUES					
Interest Earnings	\$ 3,692	1,720	1,720	1,720	1,720
Unrealized Gain / Loss - Investments	(1,042)	-	-	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 2,650	1,720	1,720	1,720	1,720
Transfers In from Other Funds	\$ 1,042	-	-	-	-
TOTAL TRANSFERS IN	\$ 1,042	-	-	-	-
TOTAL REVENUES	\$ 3,692	1,720	1,720	1,720	1,720
EXPENDITURES					
CDBG Program - 303					
Services and Supplies					
Office Supplies	\$ 9	-	-	-	-
Bad Debt Expense	187,441	-	-	-	-
Other Costs	430	264	264	264	264
Total Services and Supplies	\$ 187,880	264	264	264	264
Total Home Program	\$ 187,880	264	264	264	264
Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ 178,840	-	1,233	-	-
Total Transfers Out	\$ 178,840	-	1,233	-	-
Total Non-Departmental	\$ 178,840	-	1,233	-	-
TOTAL EXPENDITURES	\$ 366,720	264	1,497	264	264
Excess (Deficit) of Revenues Over Expenditures	\$ (363,028)	1,456	223	1,456	1,456
Program Income / Cash Balance	\$ -	616	-	1,456	2,912
Loan Receivable Balance	\$ 177,393	178,233	179,074	179,915	180,756

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
CDBG Revolving Loan Fund - Business Loans Fund (Fund 243)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
<u>REVENUES</u>					
Interest Earnings	\$ (161)	-	-	-	-
TOTAL USE OF MONEY & PROPERTY	\$ (161)	-	-	-	-
TOTAL REVENUES	\$ (161)	-	-	-	-
<u>EXPENDITURES</u>					
CDBG Program - 303					
Services and Supplies					
Other Costs	\$ 16,053	-	-	-	-
Total Services and Supplies	\$ 16,053	-	-	-	-
Total Home Program	\$ 16,053	-	-	-	-
TOTAL EXPENDITURES	\$ 16,053	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ (16,214)	-	-	-	-
<hr/>					
Program Income / Cash Balance	\$ -	-	-	-	-
Loan Receivable Balance	\$ 101,498	101,498	101,498	101,498	101,498

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
82-STBG-004 CDBG Fund (Fund 244)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
<u>REVENUES</u>					
Interest Earnings	\$ -	-	-	-	-
TOTAL USE OF MONEY & PROPERTY	\$ -	-	-	-	-
TOTAL REVENUES	\$ -	-	-	-	-
<u>EXPENDITURES</u>					
CDBG Program - 303					
Services and Supplies					
Bad Debt Expense	\$ 4,203	-	-	-	-
Total Services and Supplies	\$ 4,203	-	-	-	-
Total Home Program	\$ 4,203	-	-	-	-
TOTAL EXPENDITURES	\$ 4,203	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ (4,203)	-	-	-	-
Program Income / Cash Balance	\$ -	-	-	-	-
Loan Receivable Balance	\$ -	-	-	-	-

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
86-STBG-217 CDBG Fund (Fund 245)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
<u>REVENUES</u>					
Interest Earnings	\$ -	-	-	-	-
TOTAL USE OF MONEY & PROPERTY	\$ -	-	-	-	-
TOTAL REVENUES	\$ -	-	-	-	-
<u>EXPENDITURES</u>					
CDBG Program - 303					
Services and Supplies					
Bad Debt Expense	\$ 37	-	-	-	-
Total Services and Supplies	\$ 37	-	-	-	-
Total Home Program	\$ 37	-	-	-	-
TOTAL EXPENDITURES	\$ 37	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ (37)	-	-	-	-
Program Income / Cash Balance	\$ -	-	-	-	-
Loan Receivable Balance	\$ -	-	-	-	-

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
95-STBG-897 Housing and Infrastructure Fund (Fund 247)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
<u>REVENUES</u>					
Interest Earnings	\$ 599	582	490	409	333
TOTAL USE OF MONEY & PROPERTY	\$ 599	582	490	409	333
TOTAL REVENUES	\$ 599	582	490	409	333
<u>EXPENDITURES</u>					
CDBG Program - 303					
Services and Supplies					
Other Costs	\$ 220	240	240	240	240
Total Services and Supplies	\$ 220	240	240	240	240
Total Home Program	\$ 220	240	240	240	240
Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ 2,816	-	6,144	-	-
Total Transfers Out	\$ 2,816	-	6,144	-	-
Total Non-Departmental	\$ 2,816	-	6,144	-	-
TOTAL EXPENDITURES	\$ 3,036	240	6,384	240	240
Excess (Deficit) of Revenues Over Expenditures	\$ (2,437)	342	(5,894)	169	93
Program Income / Cash Balance	\$ -	3,072	-	3,072	6,144
Loan Receivable Balance	\$ 20,482	17,752	14,930	12,026	9,047

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
99-STBG-1362 Housing & Child Care Center Fund (Fund 249)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
<u>REVENUES</u>					
Interest Earnings	\$ -	-	-	-	-
TOTAL USE OF MONEY & PROPERTY	\$ -	-	-	-	-
TOTAL REVENUES	\$ -	-	-	-	-
<u>EXPENDITURES</u>					
Home Program - 304					
Services and Supplies					
Contractual Services	\$ -	-	-	-	-
Total Services and Supplies	\$ -	-	-	-	-
Total Home Program	\$ -	-	-	-	-
TOTAL EXPENDITURES	\$ -	-	-	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ -	-	-	-	-
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Program Income / Cash Balance	\$ -	-	-	-	-
Loan Receivable Balance	\$ 110,000	110,000	110,000	110,000	110,000

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
CDBG Housing and Doris Drive Fund (Fund 250)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
<u>REVENUES</u>					
Interest Earnings	\$ 202	167	135	100	68
TOTAL USE OF MONEY & PROPERTY	\$ 202	167	135	100	68
TOTAL REVENUES	\$ 202	167	135	100	68
<u>EXPENDITURES</u>					
CDBG Program - 303					
Services and Supplies					
Other Costs	\$ 192	207	222	222	222
Total Services and Supplies	\$ 192	207	222	222	222
Total Home Program	\$ 192	207	222	222	222
Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ 3,327	-	6,610	-	-
Total Transfers Out	\$ 3,327	-	6,610	-	-
Total Non-Departmental	\$ 3,327	-	6,610	-	-
TOTAL EXPENDITURES	\$ 3,519	207	6,832	222	222
Excess (Deficit) of Revenues Over Expenditures	\$ (3,317)	(40)	(6,697)	(122)	(154)
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Program Income / Cash Balance	\$ -	3,312	-	3,297	6,594
Loan Receivable Balance	\$ 33,914	30,562	27,177	23,759	20,308

City of Grass Valley
Fiscal Year 2025-26 Proposed Budget
Housing Rehab 04-STBG-1900 Fund (Fund 251)

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Proposed FY 2025-26
<u>REVENUES</u>					
Interest Earnings	\$ 7,206	7,117	7,104	7,104	7,104
TOTAL USE OF MONEY & PROPERTY	\$ 7,206	7,117	7,104	7,104	7,104
TOTAL REVENUES	\$ 7,206	7,117	7,104	7,104	7,104
<u>EXPENDITURES</u>					
CDBG Program - 303					
Services and Supplies					
Other Costs	\$ 192	80	-	-	-
Total Services and Supplies	\$ 192	80	-	-	-
Total Home Program	\$ 192	80	-	-	-
Non-Departmental - 601					
Transfers Out					
Transfers Out	\$ 9,863	-	4,457	-	-
Total Transfers Out	\$ 9,863	-	4,457	-	-
Total Non-Departmental	\$ 9,863	-	4,457	-	-
TOTAL EXPENDITURES	\$ 10,055	80	4,457	-	-
Excess (Deficit) of Revenues Over Expenditures	\$ (2,849)	7,037	2,647	7,104	7,104
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Program Income / Cash Balance	\$ -	4,457	-	-	-
Loan Receivable Balance	\$ 354,096	356,676	363,780	370,884	377,988